



****ARKANSAS** Resale and Tax Exempt Guidelines**

These guidelines are a brief overview of exemptions that pertain to stores in **ARKANSAS**. Please contact the Corporate Tax Department for more detailed information and assistance. Use your best judgment to expedite the sale, staying within these guidelines, providing the best customer service, while protecting the company's best interest.

PURCHASER IS:	EXEMPTION	EXPLANATION/INFORMATION NEEDED
RESALE: ***RETAILER Auto Dealerships, Auto Repair, Auto Body Shops, Tire Retailers, etc. <i>**Tires/Wheels must be sold in customer's normal course of business</i>	Y	MUST Obtain customer's 11 digit Arkansas Site Permit ID Number Example: 123456789-000 or 123456-78-000 **FEIN NUMBERS ARE NOT VALID FOR RESALE TRANSACTIONS
RESALE: OUT OF STATE	Y	Customer MUST provide their home state sales tax number
FEDERAL GOVERNMENT AGENCY US Army, Navy, Air Force, Homeland Security, etc. <i>**See GSA Invoice Processing Document on KC</i>	Y	Official government vehicles only *MUST be purchased with government funds - NO cash or personal checks/credit cards allowed.
FOREIGN DIPLOMAT Agents/Consulates from foreign countries	Y	MUST obtain copy of the Diplomatic tax exemption card (front and back) <i>Upload into CertCapture to create the exemption certificate</i>
EXEMPT ORGANIZATIONS Churches and Educational organizations are <u>NOT</u> exempt from Arkansas sales tax	LIMITED EXEMPTION	Only certain organizations have been issued tax exemptions in Arkansas <i>*Please contact Tax Department to verify that customer is on the state exemption list</i>
AGRICULTURAL Farm/Ranch	N	ALL agricultural purchases are TAXABLE <i>*For further information see AR – Commercial Farming Sales Tax Exemptions</i>
LOCAL AND STATE GOVERNMENT AGENCIES POLICE DEPT, FIRE DEPT, CITY PARKS, ETC.	N	ALL purchases made by State and Local governments are TAXABLE
PUBLIC TRANSPORTATION COMMON CARRIER Transportation companies for hire	N	ALL purchases made by Common Carriers are TAXABLE