LICENSES, PERMITS & CERTIFICATIONS - ARKANSAS

Arkansas auto repair shop licenses and permits

What Arkansas requires of these businesses: registration, tax, licenses and the official links to check.

Sources verified 2026-11-21 - Updated 2026-11-21

1 The rules at a glance

- Retail permit (repair, cleaning and towing taxable)
- Parts and labor taxable
- EPA 609 for A/C work

We found no state repair shop license.

Requirements at a glance

Sales tax on repair labor and parts

Required - State - Arkansas Department of Finance and Administration

Arkansas taxes the installation, alteration, cleaning, refinishing, replacement and repair of motor vehicles, so collect sales tax on repair labor as well as parts.

EPA Section 609 certification for air conditioning work

Required in some cases - Federal - U.S. Environmental Protection Agency

Anyone who repairs or services a motor vehicle air conditioning system for payment or bartering must be certified by an EPA-approved Section 609 program. We found no Arkansas State license for repair or body shops.

Official agencies and links

Section 609 Technician Training and Certification Programs

U.S. Environmental Protection Agency

https://www.epa.gov/mvac/section-609-technician-training-and-certification-programs

26 CAR 30-502, Services subject to tax: taxable services

Code of Arkansas Rules (Department of Finance and Administration)

https://codeofarrules.arkansas.gov/Rules/Rule?levelType=section&titleID=26&chapterID=33&subChapterID=241&partID=971&subPartID=9363&sectionID=629

Frequently asked questions

Is repair labor taxable in Arkansas?

Yes. Repairs to vehicles are taxable, labor included.

This guide is general information, not legal advice. Rules change and can depend on your city or county, so confirm with the official agencies linked below before you apply.