

1 **State of Arkansas**  
2 **79th General Assembly**  
3 **Regular Session, 1993**  
4 **By: Senator Scott**

# A Bill

**ACT 1144 OF 1993**  
**SENATE BILL 51**

## For An Act To Be Entitled

8 "AN ACT TO EXEMPT NON-PROFIT AGENCIES DISTRIBUTING  
9 FOODSTUFFS TO THE POOR AND NEEDY FROM SALES AND USE  
10 TAXES."

## Subtitle

13 "TO EXEMPT NON-PROFIT AGENCIES DISTRIBUTING FOODSTUFFS TO  
14 THE POOR AND NEEDY FROM SALES AND USE TAXES."

16 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

18 SECTION 1. The gross receipts or gross proceeds derived from the sale  
19 of foodstuffs to non-profit agencies organized under the Arkansas Nonprofit  
20 Corporation Act §4-28-201 et seq., for free distribution to the poor and needy  
21 shall be exempt from the Arkansas gross receipts tax levied by the Arkansas  
22 Gross Receipts Act §26-52-101 et seq., and the Arkansas compensating use tax  
23 levied by the Arkansas Compensating Tax Act, §26-53-101 et seq.

25 SECTION 2. All provisions of this act of a general and permanent nature  
26 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
27 Revision Commission shall incorporate the same in the Code.

29 SECTION 3. If any provision of this act or the application thereof to  
30 any person or circumstance is held invalid, such invalidity shall not affect  
31 other provisions or applications of the act which can be given effect without  
32 the invalid provision or application, and to this end the provisions of this  
33 act are declared to be severable.

35 SECTION 4. All laws and parts of laws in conflict with this act are  
36 hereby repealed.

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SECTION 5. EMERGENCY CLAUSE. It is hereby found and determined by the General Assembly that non-profit agencies distributing free food-stuffs contribute immeasurably to the general well being of the poor and needy individuals in this state; that these organizations are non-profit organizations and that it is in the best interest of all the citizens of this State that such organizations be granted appropriate incentives to continue their outstanding work; and that this act is necessary to provide such incentive and allow these organizations to continue their work by exempting purchases by such organizations from the Arkansas gross receipts tax and should be given effect immediately. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.

APPROVED: 4/14/93

