

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

# A Bill

**ACT 913 OF 1993**  
**SENATE BILL 197**

## For An Act To Be Entitled

8 "AN ACT TO EXEMPT SALES TO FORT SMITH CLEARINGHOUSE FROM  
9 ALL STATE AND LOCAL SALES AND USE TAXES; AND FOR OTHER  
10 PURPOSES."

## Subtitle

13 "TO EXEMPT SALES TO FORT SMITH CLEARINGHOUSE FROM SALES  
14 AND USE TAX."

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

18 SECTION 1. The gross receipts or gross proceeds derived from sales to  
19 Fort Smith Clearinghouse are hereafter exempt from the Arkansas gross receipts  
20 tax levied by Arkansas Code Annotated §26-52-301 and §26-52-302 and §26-52-  
21 1002, and Arkansas compensating use tax levied by Arkansas Code Annotated §26-  
22 53-106 and §26-53-107, and all city and county sales and use tax.

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

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

34 SECTION 4. All laws and parts of laws in conflict with this act are

1 hereby repealed.

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APPROVED: 4/7/93

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