

2 State of Arkansas  
3 92nd General Assembly  
4 Regular Session, 2019

# A Bill

HOUSE BILL 1764

5  
6 By: Representative J. Mayberry

7 Filed with: Arkansas Legislative Council  
8 pursuant to A.C.A. §10-3-217.

## 9 For An Act To Be Entitled

10 AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR  
11 THE SALE OF USED TEXTBOOKS TO STUDENTS ENROLLED IN AN  
12 INSTITUTION OF HIGHER EDUCATION; AND FOR OTHER  
13 PURPOSES.

## 14 Subtitle

15 TO PROVIDE A SALES AND USE TAX EXEMPTION  
16 FOR THE SALE OF USED TEXTBOOKS TO  
17 STUDENTS ENROLLED IN AN INSTITUTION OF  
18 HIGHER EDUCATION.

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

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25 SECTION 1. Arkansas Code § 26-52-401, concerning gross receipts tax  
26 exemptions for various products and services, is amended to add an additional  
27 subdivision to read as follows:

28 (40)(A) Gross receipts or gross proceeds derived from the sale  
29 of a used textbook to a student enrolled in an institution of higher  
30 education.

31 (B) As used in this subdivision (40):

32 (i) "Institution of higher education" means an  
33 accredited postsecondary educational institution, college, or university; and

34 (ii) "Textbook" means a traditional book or trade  
35 book in printed and bound form that is published primarily for use by  
36 students in the classroom.

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SECTION 2. Section 1 of this act is effective on the first day of the calendar quarter following the effective date of this act.

Referred by Representative J. Mayberry  
Prepared by: JLL/JLL