

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

A Bill

HOUSE BILL

For An Act To Be Entitled

8 "AN ACT TO EXEMPT TELEPHONE ANSWERING SERVICES WITH GROSS
9 INCOME LESS THAN TWENTY-FIVE THOUSAND DOLLARS (\$25,000)
10 FROM ALL STATE LOCAL SALES AND USE TAXES; AND FOR OTHER
11 PURPOSES."

Subtitle

14 "TO EXEMPT TELEPHONE ANSWERING SERVICES WITH GROSS INCOME
15 LESS THAN \$25,000 FROM STATE AND LOCAL SALES AND USE
16 TAXES."

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

20 SECTION 1. The gross receipts or gross proceeds derived from telephone
21 answering services with gross annual income of less than twenty-five thousand
22 dollars (\$25,000) from such service, are hereafter exempt from the Arkansas
23 gross receipts tax levied by Arkansas Code Annotated §26-52-301 and 302, the
24 Arkansas compensating use tax levied by Arkansas Code Annotated §16-53-106 and
25 107, and all city and county sales and use taxes.

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

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

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 All laws and parts of laws in conflict with this act are hereby repealed.

