

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**

A Bill

HOUSE BILL

4 **By: Representatives Cunningham, J. Wilson, Parkerson, and Schexnayder**

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For An Act To Be Entitled

8 "AN ACT TO AMEND SECTION 26-52-401 OF THE ARKANSAS CODE OF
9 1987 ANNOTATED TO EXEMPT FROM GROSS RECEIPTS TAX
10 SUBSCRIPTION PUBLICATIONS; TO REPEAL SECTION 26-53-121(b)
11 OF THE ARKANSAS CODE OF 1987 ANNOTATED WHICH REQUIRES MAIL
12 ORDER VENDORS WITHOUT PHYSICAL PRESENCE IN ARKANSAS TO
13 COLLECT ARKANSAS USE TAX; TO AMEND SECTION 26-52-401 OF
14 THE ARKANSAS CODE OF 1987 ANNOTATED TO PROVIDE THAT ANY
15 TRANSACTION EXEMPT FROM TAX UNDER THE ARKANSAS
16 COMPENSATING TAX ACT SHALL ALSO BE EXEMPT FROM THE GROSS
17 RECEIPTS TAX; AND FOR OTHER PURPOSES."

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Subtitle

20 "EXEMPTS FROM SALES TAX SUBSCRIPTION PUBLICATIONS; REPEALS
21 TAX COLLECTION REQUIREMENT OF OUT-OF-STATE MAIL ORDER
22 CATALOG VENDORS."

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

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26 SECTION 1. Section 26-52-401(14) of the Arkansas Code of 1987
27 Annotated is hereby amended to read as follows:

28 "(14) Gross receipts or gross proceeds derived from sales of
29 publications sold through regular subscription, regardless of the type or
30 content of the publication or the place printed or published;"

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32 SECTION 2. Section 26-52-401 of the Arkansas Code of 1987 Annotated is
33 hereby amended by adding a new subsection to read as follows:

34 "(29) Gross Receipts or gross proceeds derived from the sale of any
35 tangible personal property specifically exempted from taxation by the Arkansas

1 Compensating Tax Act, §26-53-101 et seq., and as amended by legislation
2 enacted subsequent thereto."

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4 SECTION 3. Section 26-53-121(b) of the Arkansas Code of 1987 Annotated
5 and all other laws and parts of laws in conflict with this act are hereby
6 repealed.

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8 SECTION 4. All provisions of this act of a general and permanent nature
9 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
10 Revision Commission shall incorporate the same in the Code.

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12 SECTION 5. If any provision of this act or the application thereof to
13 any person or circumstance is held invalid, such invalidity shall not affect
14 other provisions or applications of the act which can be given effect without
15 the invalid provision or application, and to this end the provisions of this
16 act are declared to be severable.

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