

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

# A Bill

**SENATE BILL**

## For An Act To Be Entitled

8 "AN ACT TO PROVIDE THAT EDUCATION SERVICE COOPS ARE  
9 INSTRUMENTALITIES AND POLITICAL SUBDIVISIONS OF THE STATE  
10 OF ARKANSAS AND THAT DONATIONS AND CONTRIBUTIONS THEREFOR  
11 ARE DEDUCTIBLE FOR STATE INCOME TAX PURPOSES; AND FOR  
12 OTHER PURPOSES."

## Subtitle

14 "PROVIDING THAT STATE EDUCATION SERVICES COOPERATIVES ARE  
15 INSTRUMENTALITIES AND POLITICAL SUBDIVISIONS OF THE  
16 STATE."

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

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21 SECTION 1. Education Service Cooperatives created pursuant to Arkansas  
22 Code §6-13-1001 et seq., or Act 103 of the first Extraordinary Session of 1983  
23 are hereby declared instrumentalities and political subdivisions of the State  
24 of Arkansas and all contributions and donations made to them during calendar  
25 year 1992 and any calendar year thereafter shall be deductible from the  
26 Arkansas income tax levied by subchapter 2 of chapter 51 of title 26 of the  
27 Arkansas code.

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

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

1 the invalid provision or application, and to this end the provisions of this  
2 act are declared to be severable.

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5 hereby repealed.

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7 SECTION 5. EMERGENCY. It is hereby found and determined by the  
8 General Assembly that it is unclear whether Education Service Cooperatives are  
9 instrumentalities of this state and therefore whether donations to them are  
10 tax deductible; that private donations to these entities should be encouraged;  
11 that some donations have been made during the calendar year 1992 on the  
12 assumption that the donations are in fact deductible; that this act  
13 specifically so provides and should be given immediate effect so that  
14 donations made during the 1992 calendar year will be deductible for state  
15 income tax purposes. Therefore, an emergency is hereby declared to exist and  
16 this act being necessary for the immediate preservation of the public peace,  
17 health and safety shall be in full force and effect from and after its passage  
18 and approval.

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