

Stricken language would be deleted from present law. Underlined language would be added to present law.

1 State of Arkansas
2 81st General Assembly
3 Regular Session, 1997
4 By: Representative Willems

A Bill

HOUSE BILL 1702

For An Act To Be Entitled

8 "AN ACT TO EXEMPT CERTAIN FUNERAL EXPENSES FROM SALES AND USE TAX;
9 AND FOR OTHER PURPOSES."

Subtitle

13 "TO EXEMPT CERTAIN FUNERAL EXPENSES FROM
14 SALES AND USE TAX."

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

18 SECTION 1. Arkansas Code § 26-52-401 relating to exemptions from gross
19 receipts tax is amended by adding a new subsection to the end thereof to read
20 as follows:

21 "The gross receipts or gross proceeds derived from the sale of tangible
22 personal property by funeral homes or funeral directors not to exceed five
23 thousand dollars per funeral."

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

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

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36 hereby repealed.