

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas  
2 85th General Assembly  
3 Regular Session, 2005

# A Bill

HOUSE BILL 2099

4  
5 By: Representative Bond  
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## For An Act To Be Entitled

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9 AN ACT TO FURTHER DEFINE "INSTRUCTIONAL  
10 MATERIALS" THAT MAY BE EXEMPT FROM SALES TAX WHEN  
11 PURCHASED BY SCHOOLS; AND FOR OTHER PURPOSES.  
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## Subtitle

13  
14 AN ACT TO FURTHER DEFINE "INSTRUCTIONAL  
15 MATERIALS" THAT MAY BE EXEMPT FROM SALES  
16 TAX WHEN PURCHASED BY SCHOOLS.  
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code § 26-52-437 is amended to read as follows:  
22 26-52-437. Textbooks and instructional materials for public schools.

23 (a)(1) For purposes of this section, "instructional materials"  
24 includes:

25 ~~(1)(A)~~ Traditional books, sheet music, and trade books in  
26 printed and bound form;

27 ~~(2)(B)~~ Activity-oriented educational programs that may  
28 include manipulatives;

29 ~~(3)(C)~~ Hand-held calculators ~~or other hands-on educational~~  
30 ~~material; and;~~

31 ~~(4)(D)~~ Technology-based educational materials and  
32 electronic software that require the use of electronic equipment in order to  
33 be used in the learning process, except for the equipment required to make  
34 use of these materials;

35 (E) Maps, globes, art supplies, workbooks, flash cards,  
36 educational blocks, educational models, manipulatives, and charts for



1 classroom use; and

2 (F) Video tapes, DVDs, films, or cassettes containing  
3 instructional information designed to be presented to students as part of a  
4 course of study.

5 (2) "Instructional materials" does not include:

6 (A) Items purchased for use in:

7 (i) Interscholastic extracurricular activities; or

8 (ii) Administration or maintenance of the school; or

9 (B) Construction materials or supplies.

10 (b) Textbooks, library books, and other instructional materials shall  
11 be exempt from the gross receipts tax levied by the Arkansas Gross Receipts  
12 Act of 1941, § 26-52-101 et seq. if purchased by:

13 (1) An Arkansas school district or Arkansas public school that  
14 receives state funding; or

15 (2) The State of Arkansas for free distribution to Arkansas  
16 school districts or Arkansas public schools.

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