

1 State of Arkansas
2 91st General Assembly
3 Regular Session, 2017
4

A Bill

SENATE BILL 224

5 By: Senator Rapert
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For An Act To Be Entitled

8 AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR
9 SALES TO CHURCHES; AND FOR OTHER PURPOSES.
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Subtitle

11 TO PROVIDE A SALES AND USE TAX EXEMPTION
12 FOR SALES TO CHURCHES.
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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19 SECTION 1. Arkansas Code § 26-52-401(1), concerning the sales tax
20 exemption applicable to certain products and services, is amended to read as
21 follows:

22 (1) The gross receipts or gross proceeds derived from the sale
23 of tangible personal property or services by churches, except when the
24 organizations may be engaged in business for profit, or to churches;
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26 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
27 first day of the calendar quarter following the effective date of this act.
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