

1 State of Arkansas
2 89th General Assembly
3 Regular Session, 2013
4

As Engrossed: S4/11/13

A Bill

SENATE BILL 1006

5 By: Senator J. Hutchinson
6

For An Act To Be Entitled

8 AN ACT TO CREATE AN EXEMPTION FROM THE SALES AND USE
9 TAX FOR NONPROFIT BLOOD DONATION ORGANIZATIONS; AND
10 FOR OTHER PURPOSES.
11

Subtitle

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14 TO CREATE AN EXEMPTION FROM THE SALES AND
15 USE TAX FOR NONPROFIT BLOOD DONATION
16 ORGANIZATIONS.
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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 Title 26, Chapter 52, Subchapter 4, is
22 amended to add an additional section to read as follows:

23 26-52-446. Nonprofit blood donation organizations.

24 (a) The gross receipts or gross proceeds from the sale of tangible
25 personal property or a service to a nonprofit blood donation organization are
26 exempt from the gross receipts tax levied by this chapter and the
27 compensating use tax levied by the Arkansas Compensating Tax Act of 1949, §
28 26-53-101 et seq.

29 (b) As used in this section, "nonprofit blood donation organization"
30 means an organization described in 26 U.S.C. § 501(c)(3), as it existed on
31 January 1, 2013, that is:

32 (1) Operated wholly or in part for the purpose of obtaining,
33 collecting, separating, treating, testing, storing, processing, preparing for
34 transfusing, furnishing, donating, or distributing human blood or parts or
35 fractions of single blood units or products derived from single blood units;
36 and



