

1 State of Arkansas
2 92nd General Assembly
3 Regular Session, 2019
4

A Bill

SENATE BILL 581

5 By: Senator J. Dismang
6 By: Representative Eaves
7

For An Act To Be Entitled

9 AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR
10 CERTAIN SALES BY NONPROFIT YOUTH ATHLETIC
11 ORGANIZATIONS; AND FOR OTHER PURPOSES.
12
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Subtitle

15 TO PROVIDE A SALES AND USE TAX EXEMPTION
16 FOR CERTAIN SALES BY NONPROFIT YOUTH
17 ATHLETIC ORGANIZATIONS.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code § 26-52-401, concerning the sales tax
23 exemption for various products and services, is amended to add an additional
24 subdivision to read as follows:

25 (40) Gross receipts or gross proceeds derived from sales of
26 tangible personal property at a concession stand operated by a nonprofit
27 youth athletic organization if:

28 (A) The individuals operating the concession stand are
29 members of the nonprofit youth athletic organization or volunteers working on
30 behalf of the nonprofit youth athletic organization; and

31 (B) All of the proceeds from the sales of tangible
32 personal property at the concession stand go to the nonprofit youth athletic
33 organization.
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35 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
36 first day of the calendar quarter following the effective date of this act.



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APPROVED: 4/1/19