

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

A Bill

HOUSE BILL 1764

5 By: Representative J. Mayberry
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For An Act To Be Entitled

8 AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR
9 THE SALE OF USED TEXTBOOKS TO STUDENTS ENROLLED IN AN
10 INSTITUTION OF HIGHER EDUCATION; AND FOR OTHER
11 PURPOSES.
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Subtitle

14 TO PROVIDE A SALES AND USE TAX EXEMPTION
15 FOR THE SALE OF USED TEXTBOOKS TO
16 STUDENTS ENROLLED IN AN INSTITUTION OF
17 HIGHER EDUCATION.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code § 26-52-401, concerning gross receipts tax
24 exemptions for various products and services, is amended to add an additional
25 subdivision to read as follows:

26 (40)(A) Gross receipts or gross proceeds derived from the sale
27 of a used textbook to a student enrolled in an institution of higher
28 education.

29 (B) As used in this subdivision (40):

30 (i) "Institution of higher education" means an
31 accredited postsecondary educational institution, college, or university; and

32 (ii) "Textbook" means a traditional book or trade
33 book in printed and bound form that is published primarily for use by
34 students in the classroom.
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36 SECTION 2. Section 1 of this act is effective on the first day of the



1 calendar quarter following the effective date of this act.

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