

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021

A Bill

HOUSE BILL 1641

4
5 By: Representatives Warren, Cozart
6

For An Act To Be Entitled

8 AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR
9 SALES TO THE YOUNG MEN'S CHRISTIAN ASSOCIATION; TO
10 DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES.
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Subtitle

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14 TO PROVIDE A SALES AND USE TAX EXEMPTION
15 FOR SALES TO THE YOUNG MEN'S CHRISTIAN
16 ASSOCIATION; AND TO DECLARE AN EMERGENCY.
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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 § 26-52-401, concerning the sales tax
22 exemptions for various products and services, is amended to add an additional
23 subdivision to read as follows:

24 (42) Gross receipts or gross proceeds derived from sales of tangible
25 personal property, specified digital products, a digital code, or services to
26 the Young Men's Christian Association.
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28 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
29 General Assembly of the State of Arkansas that that the Young Men's Christian
30 Association provides valuable services to Arkansas citizens by empowering
31 young people to reach their full potential, improving community well-being,
32 and inspiring positive action in local communities; that the Young Men's
33 Christian Association is impaired in its ability to benefit the local
34 communities of this state by the levy of state and local sales and use taxes
35 on the purchases of goods and services; and that this act is immediately
36 necessary to exempt those purchases from state and local sales and use taxes



1 and to enable the Young Men’s Christian Association to expand the beneficial
 2 programs it offers within Arkansas. Therefore, an emergency is declared to
 3 exist, and this act being immediately necessary for the preservation of the
 4 public peace, health, and safety shall become effective on:

5 (1) The date of its approval by the Governor;

6 (2) If the bill is neither approved nor vetoed by the Governor,
 7 the expiration of the period of time during which the Governor may veto the
 8 bill; or

9 (3) If the bill is vetoed by the Governor and the veto is
 10 overridden, the date the last house overrides the veto.

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