

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Senator Bradford**

A Bill

ACT 453 OF 1993
SENATE BILL 56

For An Act To Be Entitled

8 "AN ACT TO PROVIDE THAT EDUCATION SERVICE COOPS ARE
9 INSTRUMENTALITIES AND POLITICAL SUBDIVISIONS OF THE STATE
10 OF ARKANSAS AND THAT DONATIONS AND CONTRIBUTIONS THEREFOR
11 ARE DEDUCTIBLE FOR STATE INCOME TAX PURPOSES; AND FOR
12 OTHER PURPOSES."

Subtitle

14 "PROVIDING THAT STATE EDUCATION SERVICES COOPERATIVES ARE
15 INSTRUMENTALITIES AND POLITICAL SUBDIVISIONS OF THE
16 STATE."

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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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21 SECTION 1. Education Service Cooperatives created pursuant to Arkansas
22 Code §6-13-1001 et seq., or Act 103 of the first Extraordinary Session of 1983
23 are hereby declared instrumentalities and political subdivisions of the State
24 of Arkansas and all contributions and donations made to them during calendar
25 year 1992 and any calendar year thereafter shall be deductible from the
26 Arkansas income tax levied by subchapter 2 of chapter 51 of title 26 of the
27 Arkansas code.

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29 SECTION 2. All provisions of this act of a general and permanent nature
30 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
31 Revision Commission shall incorporate the same in the Code.

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33 SECTION 3. If any provision of this act or the application thereof to
34 any person or circumstance is held invalid, such invalidity shall not affect
35 other provisions or applications of the act which can be given effect without
36 the invalid provision or application, and to this end the provisions of this

1 act are declared to be severable.

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3 SECTION 4. All laws and parts of laws in conflict with this act are
4 hereby repealed.

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6 SECTION 5. EMERGENCY. It is hereby found and determined by the
7 General Assembly that it is unclear whether Education Service Cooperatives are
8 instrumentalities of this state and therefore whether donations to them are
9 tax deductible; that private donations to these entities should be encouraged;
10 that some donations have been made during the calendar year 1992 on the
11 assumption that the donations are in fact deductible; that this act
12 specifically so provides and should be given immediate effect so that
13 donations made during the 1992 calendar year will be deductible for state
14 income tax purposes. Therefore, an emergency is hereby declared to exist and
15 this act being necessary for the immediate preservation of the public peace,
16 health and safety shall be in full force and effect from and after its passage
17 and approval.

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APPROVED: 03/10/93

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