

1 **State of Arkansas**  
2 **79th General Assembly**  
3 **Regular Session, 1993**

# A Bill

**ACT 617 OF 1993**  
**HOUSE BILL 1576**

4 **By: Representatives Cunningham, J. Wilson, Parkerson, and Schexnayder**

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## **For An Act To Be Entitled**

8 "AN ACT TO AMEND SECTION 26-52-401 OF THE ARKANSAS CODE OF  
9 1987 ANNOTATED TO EXEMPT FROM GROSS RECEIPTS TAX  
10 SUBSCRIPTION PUBLICATIONS; TO REPEAL SECTION 26-53-121(b)  
11 OF THE ARKANSAS CODE OF 1987 ANNOTATED WHICH REQUIRES MAIL  
12 ORDER VENDORS WITHOUT PHYSICAL PRESENCE IN ARKANSAS TO  
13 COLLECT ARKANSAS USE TAX; TO AMEND SECTION 26-52-401 OF  
14 THE ARKANSAS CODE OF 1987 ANNOTATED TO PROVIDE THAT ANY  
15 TRANSACTION EXEMPT FROM TAX UNDER THE ARKANSAS  
16 COMPENSATING TAX ACT SHALL ALSO BE EXEMPT FROM THE GROSS  
17 RECEIPTS TAX; AND FOR OTHER PURPOSES."

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## **Subtitle**

20 "EXEMPTS FROM SALES TAX SUBSCRIPTION PUBLICATIONS; REPEALS  
21 TAX COLLECTION REQUIREMENT OF OUT-OF-STATE MAIL ORDER  
22 CATALOG VENDORS."

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

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26 SECTION 1. Section 26-52-401(14) of the Arkansas Code of 1987  
27 Annotated is hereby amended to read as follows:

28 "(14) Gross receipts or gross proceeds derived from sales of  
29 publications sold through regular subscription, regardless of the type or  
30 content of the publication or the place printed or published;"

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32 SECTION 2. Section 26-52-401 of the Arkansas Code of 1987 Annotated is  
33 hereby amended by adding a new subsection to read as follows:

34 "(29) Gross Receipts or gross proceeds derived from the sale of any  
35 tangible personal property specifically exempted from taxation by the Arkansas  
36 Compensating Tax Act, §26-53-101 et seq., and as amended by legislation

1 enacted subsequent thereto."

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3       SECTION 3. Section 26-53-121(b) of the Arkansas Code of 1987 Annotated  
4 and all other laws and parts of laws in conflict with this act are hereby  
5 repealed.

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7       SECTION 4. All provisions of this act of a general and permanent nature  
8 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
9 Revision Commission shall incorporate the same in the Code.

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11       SECTION 5. If any provision of this act or the application thereof to  
12 any person or circumstance is held invalid, such invalidity shall not affect  
13 other provisions or applications of the act which can be given effect without  
14 the invalid provision or application, and to this end the provisions of this  
15 act are declared to be severable.

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APPROVED: 3/22/93

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