

1 **State of Arkansas**  
2 **80th General Assembly**  
3 **Regular Session, 1995**  
4 **By: Representative Madison**

# A Bill

**ACT 124 OF 1995**  
**HOUSE BILL 1040**

## For An Act To Be Entitled

8 "AN ACT TO REPEAL ARKANSAS CODE 26-52-511, WHICH GIVES  
9 UNIVERSITIES AND COLLEGES A REFUND OF THE GROSS RECEIPTS  
10 TAXES COLLECTED ON TICKETS TO ATHLETIC EVENTS; TO AMEND  
11 ARKANSAS CODE 26-52-412 TO EXEMPT THE SALE OF TICKETS TO  
12 ATHLETIC EVENTS OF UNIVERSITIES AND COLLEGES FROM THE  
13 GROSS RECEIPTS TAX; AND FOR OTHER PURPOSES."

## Subtitle

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16 "AN ACT TO EXEMPT THE SALE OF TICKETS TO  
17 ATHLETIC EVENTS OF UNIVERSITIES AND  
18 COLLEGES FROM THE GROSS RECEIPTS TAX."

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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 26-52-511, which gives universities and  
24 colleges a refund of the gross receipts taxes collected on tickets to athletic  
25 events, is repealed.

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27 SECTION 2. Arkansas Code 26-52-412 is amended to read as follows:

28 "26-52-412. Admission tickets sold by schools, universities, and  
29 colleges.

30 (a) Gross receipts or gross proceeds from the sale of tickets for  
31 admission to athletic events and interscholastic activities at public and  
32 private elementary and secondary schools in this state shall be exempt from  
33 the provisions of the Arkansas gross receipts tax.

34 (b) Gross receipts or gross proceeds from the sale of tickets for  
35 admission to athletic events at universities and colleges in this state,  
36 whether or not supported by public funds, shall be exempt from the provisions

1 of the Arkansas gross receipts tax."

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3           SECTION 3. All provisions of this act of a general and permanent  
4 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas  
5 Code Revision Commission shall incorporate the same in the Code.

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7           SECTION 4. If any provision of this act or the application thereof to  
8 any person or circumstance is held invalid, such invalidity shall not affect  
9 other provisions or applications of the act which can be given effect without  
10 the invalid provision or application, and to this end the provisions of this  
11 act are declared to be severable.

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13           SECTION 5. All laws and parts of laws in conflict with this act are  
14 hereby repealed.

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APPROVED: 2-1-95

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