

1 **State of Arkansas**  
2 **80th General Assembly**  
3 **Regular Session, 1995**

# A Bill

**ACT 516 OF 1995**  
**SENATE BILL 513**

4 **By: Senators Boozman and Malone**

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

8 "AN ACT TO AMEND ARKANSAS CODE § 26-52-401 TO PROVIDE THAT  
9 SALES TO HABITAT FOR HUMANITIES ARE EXEMPT FROM SALES TAX;  
10 AND FOR OTHER PURPOSES."

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### **Subtitle**

13 "TO PROVIDE THAT SALES TO HABITAT FOR  
14 HUMANITIES ARE EXEMPT FROM SALES TAX."

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

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18 SECTION 1. Arkansas Code § 26-52-401 is amended by adding a new  
19 subdivision to read as follows:

20 "(32) Gross receipts or gross proceeds derived from sales of tangible  
21 personal property or services to Habitat for Humanities."

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

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27 SECTION 3. If any provision of this act or the application thereof to  
28 any person or circumstance is held invalid, such invalidity shall not affect  
29 other provisions or applications of the act which can be given effect without  
30 the invalid provision or application, and to this end the provisions of this  
31 act are declared to be severable.

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34 hereby repealed.

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BECAME LAW WITHOUT GOVERNOR'S SIGNATURE: 3-6-95

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