

Stricken language would be deleted from present law. Underlined language would be added to present law.

1 State of Arkansas  
2 81st General Assembly  
3 Regular Session, 1997  
4

As Engrossed: H3/19/97

# A Bill

ACT 1222 OF 1997  
HOUSE BILL 2273

5 By: Representatives Schexnayder and Pollan  
6  
7

## For An Act To Be Entitled

9 "AN ACT TO EXEMPT THE GROSS RECEIPTS DERIVED FROM SALES OF  
10 *TANGIBLE PERSONAL PROPERTY TO HEIFER PROJECT*  
11 *INTERNATIONAL, INC. FROM SALES AND USE TAX; AND FOR OTHER*  
12 *PURPOSES.*"  
13

## Subtitle

14  
15 "TO EXEMPT PURCHASES BY HEIFER PROJECT  
16 *INTERNATIONAL, INC. FROM SALES AND USE*  
17 *TAX.*"  
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
20

21 SECTION 1. Arkansas Code § 26-52-401 relating to exemptions from the  
22 gross receipts tax is amended by adding a subsection to the end thereof to  
23 read as follows:

24 "Gross receipts or gross proceeds derived from sales of tangible  
25 personal property and services to Heifer Project International, Inc."  
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27 SECTION 2. All provisions of this act of a general and permanent nature  
28 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
29 Revision Commission shall incorporate the same in the Code.  
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31 SECTION 3. If any provision of this act or the application thereof to  
32 any person or circumstance is held invalid, such invalidity shall not affect  
33 other provisions or applications of the act which can be given effect without  
34 the invalid provision or application, and to this end the provisions of this  
35 act are declared to be severable.  
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1 SECTION 4. All laws and parts of laws in conflict with this act are  
2 hereby repealed.

3 /s/Rep. Schexnayder, et al

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5 APPROVED:4-08-97

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