1	State of Arkansas As Engrossed: \$3/5/97		
2	81st General Assembly  A Bill	ACT 603 OF	1997
3	Regular Session, 1997	SENATE BILL	124
4			
5	By: Senator Webb		
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7			
8	For An Act To Be Entitled		
9	"AN ACT TO EXEMPT THE GROSS RECEIPTS DERIVED FROM SALI	ES OF	
10	TANGIBLE PERSONAL PROPERTY OR SERVICES TO THE SALVATION	NC	
11	ARMY FROM SALES AND USE TAX; AND FOR OTHER PURPOSES."		
12			
13	Subtitle		
14	"TO EXEMPT PURCHASES BY THE SALVATION		
15	ARMY FROM SALES AND USE TAX."		
16			
17	BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSA	\S:	
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19	SECTION 1. Arkansas Code $^{\circ}$ 26-52-401 relating to exemp	tions from the	2
20	gross receipts tax is amended by adding a subsection to the e	end thereof to	
21	read as follows:		
22	"(34) Gross receipts or gross proceeds derived from sa	les of tangib	<u>le</u>
23	personal property or services to the Salvation Army."		
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25	SECTION 2. All provisions of this act of a general and	l permanent na	ture
26	are amendatory to the Arkansas Code of 1987 Annotated and the	: Arkansas Cod	е
27	Revision Commission shall incorporate the same in the Code.		
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29	SECTION 3. If any provision of this act or the application	tion thereof	to
30	any person or circumstance is held invalid, such invalidity s	shall not affe	ct
31	other provisions or applications of the act which can be give	en effect with	out
32	the invalid provision or application, and to this end the pro	visions of th	is
33	act are declared to be severable.		
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35	SECTION 4. All laws and parts of laws in conflict with	ı this act are	
36	hereby repealed.		

As Engrossed: S3/5/97 SB 124

1	SECTION 5. EMERGENCY. It is found and determined by the General	
2	Assembly of the State of Arkansas that the Salvation Army is an organization	
3	which provides assistance to the community and is necessary to protect the	
4	health, safety and welfare of the citizens of this State and has been	
5	recognized by this State for many years as performing a necessary function to	
6	the citizens of this State and that it is in the public interest that the	
7	Salvation Army enjoy the same exemption from sales tax as other benevolent	
8	nonprofit organizations and that the immediate passage of this Act is	
9	necessary to provide this tax exemption and thereby encourage and promote the	
10	operation of the Salvation Army. Therefore, an emergency is declared to exist	
11	and this act being immediately necessary for the preservation of the public	
12	peace, health and safety shall become effective on the date of its approval by	
13	the Governor. If the bill is neither approved nor vetoed by the Governor, it	
14	shall become effective on the expiration of the period of time during which	
15	the Governor may veto the bill. If the bill is vetoed by the Governor and th	
16	veto is overridden, it shall become effective on the date the last house	
17	overrides the veto.	
18	/s/Webb	
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20	APPROVED: 3-18-97	
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