

1 State of Arkansas  
2 94th General Assembly  
3 Regular Session, 2023  
4

# A Bill

HOUSE BILL 1523

5 By: Representatives K. Moore, Eaves  
6 By: Senator J. Dismang  
7

## For An Act To Be Entitled

9 AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR  
10 CERTAIN SALES BY NONPROFIT YOUTH ORGANIZATIONS; AND  
11 FOR OTHER PURPOSES.  
12  
13

## Subtitle

14 TO PROVIDE A SALES AND USE TAX EXEMPTION  
15 FOR CERTAIN SALES BY NONPROFIT YOUTH  
16 ORGANIZATIONS.  
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 SECTION 1. Arkansas Code § 26-52-401(40), concerning sales of tangible  
23 personal property by nonprofit youth athletic organizations, is amended to  
24 read as follows:

25 (40) Gross receipts or gross proceeds derived from sales of  
26 tangible personal property at a concession stand operated by a nonprofit  
27 youth ~~athletic~~ organization if:

28 (A) The individuals operating the concession stand are  
29 members of the nonprofit youth ~~athletic~~ organization or volunteers working on  
30 behalf of the nonprofit youth ~~athletic~~ organization; and

31 (B) All of the proceeds from the sales of tangible  
32 personal property at the concession stand go to the nonprofit youth ~~athletic~~  
33 organization;  
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35 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the  
36 first day of the calendar quarter following the effective date of this act



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.APPROVED: 4/4/23