

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

As Engrossed: S3/5/97

A Bill

ACT 603 OF 1997
SENATE BILL 124

4
5 By: Senator Webb
6
7

For An Act To Be Entitled

8
9 "AN ACT TO EXEMPT THE GROSS RECEIPTS DERIVED FROM SALES OF
10 TANGIBLE PERSONAL PROPERTY OR SERVICES TO THE SALVATION
11 ARMY FROM SALES AND USE TAX; AND FOR OTHER PURPOSES."
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Subtitle

13
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 ARKANSAS:
18

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

22 "(34) Gross receipts or gross proceeds derived from sales of tangible
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 permanent nature
26 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
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 thereof to
30 any person or circumstance is held invalid, such invalidity shall not affect
31 other provisions or applications of the act which can be given effect without
32 the invalid provision or application, and to this end the provisions of this
33 act are declared to be severable.
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35 SECTION 4. All laws and parts of laws in conflict with this act are
36 hereby repealed.

