

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4

A Bill

SENATE BILL 244

5 By: Senator K. Hammer
6 By: Representative Evans
7

For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW GOVERNING THE SALES TAX
10 TREATMENT OF CERTAIN PURCHASES BY PUBLIC SCHOOLS; TO
11 AMEND THE DEFINITION OF "INSTRUCTIONAL MATERIALS" FOR
12 PURPOSES OF THE SALES TAX EXEMPTION FOR INSTRUCTIONAL
13 MATERIALS PURCHASED BY A SCHOOL; TO DECLARE AN
14 EMERGENCY; AND FOR OTHER PURPOSES.

Subtitle

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18 TO AMEND THE DEFINITION OF "INSTRUCTIONAL
19 MATERIALS" FOR PURPOSES OF THE SALES TAX
20 EXEMPTION FOR INSTRUCTIONAL MATERIALS
21 PURCHASED BY A SCHOOL; AND TO DECLARE AN
22 EMERGENCY.
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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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27 SECTION 1. Arkansas Code § 26-52-437(a)(1)(D), concerning the
28 definition of "instructional materials" for purposes of the sales tax
29 exemption for certain instructional materials purchased by a public school,
30 is amended to read as follows:

31 (D) Technology-based educational materials and electronic
32 software that require the use of electronic equipment in order to be used in
33 the learning process, ~~except for~~ and the equipment required to make use of
34 these materials;
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36 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the



General Assembly of the State of Arkansas that due to the coronavirus 2019 (COVID-19) pandemic, schools in Arkansas have devoted an extraordinary amount of time, effort, and expense to purchasing electronic devices for use as instructional materials in blended and virtual learning efforts for students; and that this act is immediately necessary because its passage will prompt and enable schools across Arkansas to purchase electronic devices for the immediate need and benefit of their students. Therefore, an emergency is declared to exist, and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2021.

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