

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas  
2 86th General Assembly  
3 Regular Session, 2007  
4

# A Bill

HOUSE BILL 2506

5 By: Representatives Glidewell, Medley  
6 By: Senator Altes  
7

## For An Act To Be Entitled

10 AN ACT TO CREATE A SALES AND USE TAX EXEMPTION  
11 FOR SALES OF TANGIBLE PERSONAL PROPERTY AND  
12 SERVICES SOLD BY A NONPROFIT SCHOOL ORGANIZATION  
13 FOR SCHOOL FUNDRAISING PURPOSES; AND FOR OTHER  
14 PURPOSES.

## Subtitle

16 TO CREATE A SALES AND USE TAX EXEMPTION  
17 FOR SALES OF TANGIBLE PERSONAL PROPERTY  
18 AND SERVICES SOLD BY A NONPROFIT SCHOOL  
19 ORGANIZATION FOR SCHOOL FUNDRAISING  
20 PURPOSES.  
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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26 SECTION 1. Arkansas Code § 26-52-401, pertaining to exemptions from  
27 the gross receipts tax, is amended to add an additional subdivision to read  
28 as follows:

29 (39)(A) Gross receipts or gross proceeds derived from the sale  
30 of tangible personal property or a service by a nonprofit school organization  
31 for the purpose of raising money for a public or private school.

32 (B) As used in this subdivision (39), "non-profit school  
33 organization" includes without limitation a parent teacher association, a  
34 parent teacher organization, a school band booster club, and a school spirit  
35 group.  
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1           SECTION 2. Section 1 of this act is effective on the first day of the  
2 calendar quarter following the effective date of this act.

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