

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011

A Bill

HOUSE BILL 2042

4
5 By: Representatives E. Elliott, Moore
6

For An Act To Be Entitled

8 AN ACT TO PROVIDE THAT GROSS RECEIPTS OR GROSS
9 PROCEEDS DERIVED FROM SALES OF TANGIBLE PERSONAL
10 PROPERTY OR SERVICES TO COMMUNITY CENTERS THAT ARE
11 EXEMPT FROM TAXATION UNDER 26 U.S.C. § 501(C)(3) ARE
12 EXEMPT FROM THE GROSS RECEIPTS TAX; AND FOR OTHER
13 PURPOSES.
14

Subtitle

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17 TO PROVIDE THAT GROSS RECEIPTS OR GROSS
18 PROCEEDS DERIVED FROM SALES OF TANGIBLE
19 PERSONAL PROPERTY OR SERVICES TO
20 COMMUNITY CENTERS THAT ARE EXEMPT FROM
21 TAXATION UNDER 26 U.S.C. § 501(C)(3) ARE
22 EXEMPT FROM THE GROSS RECEIPTS TAX.
23

24
25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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27 SECTION 1. Arkansas Code § 26-52-401, concerning exemptions from the
28 Gross Receipts Tax, is amended to add a new subdivision to read as follows:

29 (39) Gross receipts or gross proceeds derived from sales
30 of tangible personal property or services to community centers that are
31 exempt from taxation under 26 U.S.C. § 501(c)(3).
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33 SECTION 2. Effective Date. Section 1 of this act is effective on the
34 first day of the calendar quarter following the effective date of this act.
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