

1 State of Arkansas
2 90th General Assembly
3 Regular Session, 2015

A Bill

HOUSE BILL 1411

4
5 By: Representative Sabin
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For An Act To Be Entitled

8 AN ACT TO AMEND AND EXPAND THE ARKANSAS ARTS AND
9 CULTURAL DISTRICTS ACT; TO CREATE TAX INCENTIVES
10 RELATED TO ARTS AND CULTURAL DISTRICTS; AND FOR OTHER
11 PURPOSES.
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Subtitle

14 TO AMEND AND EXPAND THE ARKANSAS ARTS AND
15 CULTURAL DISTRICTS ACT; AND TO CREATE TAX
16 INCENTIVES RELATED TO ARTS AND CULTURAL
17 DISTRICTS.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code Title 15, Chapter 11, Subchapter 9, is
24 amended to add an additional section to read as follows:

25 15-11-906. Tax incentives.

26 In an arts and cultural district, each qualifying residing artist is
27 eligible for an income tax exemption under § 26-51-314.
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29 SECTION 2. Arkansas Code Title 26, Chapter 51, Subchapter 3, is
30 amended to add an additional section to read as follows:

31 26-51-314. Income from sale of artistic works.

32 (a) As used in this section, "artistic work", "arts and cultural
33 district", and "qualifying residing artist" are defined the same as in § 15-
34 11-902.

35 (b)(1) Income from the sale, publication, or production of an artistic
36 work written, composed, executed, or created within an arts and cultural



1 district by a qualified residing artist is exempt from the income tax levied
2 under the Income Tax Act of 1929, § 26-51-101 et seq.

3 (2) The exemption allowed under this section includes income
4 derived from Internet, mail-order, and catalog sales of artistic works that
5 are shipped from within the arts and cultural district to purchasers outside
6 the arts and cultural district if the qualifying residing artist created the
7 artistic work within the arts and cultural district.

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9 SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective
10 for tax years beginning on or after January 1, 2015.

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