

1 State of Arkansas  
2 92nd General Assembly  
3 Regular Session, 2019  
4

# A Bill

HOUSE BILL 1772

5 By: Representative Lowery  
6

## For An Act To Be Entitled

8 AN ACT TO AMEND THE SALES TAX LAWS CONCERNING SPECIAL  
9 EVENTS; TO EXCLUDE CERTAIN SCHOOL FUNDRAISERS FROM  
10 THE SALES TAX LAWS REGULATING SPECIAL EVENTS; AND FOR  
11 OTHER PURPOSES.  
12  
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## Subtitle

14 TO AMEND THE SALES TAX LAWS CONCERNING  
15 SPECIAL EVENTS; AND TO EXCLUDE CERTAIN  
16 SCHOOL FUNDRAISERS FROM THE SALES TAX  
17 LAWS REGULATING SPECIAL EVENTS.  
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20

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
22

23 SECTION 1. Arkansas Code § 26-52-401, concerning sales tax exemptions  
24 for various products and services, is amended to add an additional  
25 subdivision to read as follows:

26 (40)(A) Gross receipts or gross proceeds derived from sales of  
27 tangible personal property, specified digital products, a digital code, or  
28 services to a parent teacher organization, a parent teacher association, or a  
29 similar organization that is:

30 (i) An organization described in 26 U.S.C. §  
31 501(c)(3), as in effect on January 1, 2019; and

32 (ii) Affiliated with a public school.

33 (B) As used in this subdivision (40), "public school"  
34 means any school operated by a public school district or any open-enrollment  
35 public charter school, as defined in § 6-23-103.  
36



1 SECTION 2. Arkansas Code § 26-52-518(a)(3)(C), concerning the  
2 definition of "special event" in relation to the collection of sales taxes,  
3 is amended to read as follows:

4 (C) The special events shall not include: ~~any~~

5 (i) A county, district, or state fair; ~~or the~~

6 (ii) The four states livestock show that has been  
7 approved, ~~pursuant to~~ under the rules ~~and regulations~~ of the Arkansas  
8 Livestock and Poultry Commission, to receive state funds; ~~or~~

9 (iii)(a) A public school fundraising event sponsored  
10 by a parent teacher organization, a parent teacher association, or a similar  
11 organization if the:

12 (1) Ticket sales to the fundraising  
13 event are sold by public school personnel, students, parents of students, and  
14 community volunteers and businesses; and

15 (2) Gross proceeds from the ticket sales  
16 are used to directly assist the public school in fulfilling its mission of  
17 educating children.

18 (b) As used in this subdivision

19 (a)(3)(C)(iii), "public school" means any school operated by a public school  
20 district or any open-enrollment public charter school, as defined in § 6-23-  
21 103; and

22  
23 SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective  
24 on the first day of the calendar quarter following the effective date of this  
25 act.