

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

A Bill

HOUSE BILL 1764

5
6 By: Representative J. Mayberry

7 Filed with: Arkansas Legislative Council
8 pursuant to A.C.A. §10-3-217.

9 For An Act To Be Entitled

10 AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR
11 THE SALE OF USED TEXTBOOKS TO STUDENTS ENROLLED IN AN
12 INSTITUTION OF HIGHER EDUCATION; AND FOR OTHER
13 PURPOSES.

14 Subtitle

15 TO PROVIDE A SALES AND USE TAX EXEMPTION
16 FOR THE SALE OF USED TEXTBOOKS TO
17 STUDENTS ENROLLED IN AN INSTITUTION OF
18 HIGHER EDUCATION.

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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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

28 (40)(A) Gross receipts or gross proceeds derived from the sale
29 of a used textbook to a student enrolled in an institution of higher
30 education.

31 (B) As used in this subdivision (40):

32 (i) "Institution of higher education" means an
33 accredited postsecondary educational institution, college, or university; and

34 (ii) "Textbook" means a traditional book or trade
35 book in printed and bound form that is published primarily for use by
36 students in the classroom.

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SECTION 2. Section 1 of this act is effective on the first day of the calendar quarter following the effective date of this act.

Referred by Representative J. Mayberry
Prepared by: JLL/JLL