

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021  
4

# A Bill

SENATE BILL 244

5 By: Senator K. Hammer  
6 By: Representative Evans  
7

## For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW GOVERNING THE SALES TAX  
10 TREATMENT OF CERTAIN PURCHASES BY PUBLIC SCHOOLS; TO  
11 AMEND THE DEFINITION OF "INSTRUCTIONAL MATERIALS" FOR  
12 PURPOSES OF THE SALES TAX EXEMPTION FOR INSTRUCTIONAL  
13 MATERIALS PURCHASED BY A SCHOOL; TO DECLARE AN  
14 EMERGENCY; AND FOR OTHER PURPOSES.  
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## Subtitle

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18 TO AMEND THE DEFINITION OF "INSTRUCTIONAL  
19 MATERIALS" FOR PURPOSES OF THE SALES TAX  
20 EXEMPTION FOR INSTRUCTIONAL MATERIALS  
21 PURCHASED BY A SCHOOL; AND TO DECLARE AN  
22 EMERGENCY.  
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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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27 SECTION 1. Arkansas Code § 26-52-437(a)(1)(D), concerning the  
28 definition of "instructional materials" for purposes of the sales tax  
29 exemption for certain instructional materials purchased by a public school,  
30 is amended to read as follows:

31 (D) Technology-based educational materials and electronic  
32 software that require the use of electronic equipment in order to be used in  
33 the learning process, ~~except for~~ and the equipment required to make use of  
34 these materials;  
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36 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the



1 General Assembly of the State of Arkansas that due to the coronavirus 2019  
2 (COVID-19) pandemic, schools in Arkansas have devoted an extraordinary amount  
3 of time, effort, and expense to purchasing electronic devices for use as  
4 instructional materials in blended and virtual learning efforts for students;  
5 and that this act is immediately necessary because its passage will prompt  
6 and enable schools across Arkansas to purchase electronic devices for the  
7 immediate need and benefit of their students. Therefore, an emergency is  
8 declared to exist, and this act being necessary for the preservation of the  
9 public peace, health, and safety shall become effective on July 1, 2021.

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12 **APPROVED: 4/26/21**  
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