

Hall of the House of Representatives
86th General Assembly - Regular Session, 2007
Amendment Form

Subtitle of House Bill No. 2550

"AN ACT TO EXEMPT PUBLIC LIBRARIES' BOOKS AND MATERIALS FROM SALES
AND USE TAX."

Amendment No. 1 to House Bill No. 2550.

Amend House Bill No. 2550 as originally introduced:

Page 1, delete lines 22 through 25, and substitute the following:

"26-52-441. Libraries -- Books and materials.

Books and other print or nonprint materials that are part of a library collection are exempt from the gross receipts tax levied by this chapter and the compensating use tax levied by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq., if purchased by:

- (1) An Arkansas public library; or
- (2) The Arkansas State Library."

