

Stricken language will be deleted and underlined language will be added.

INTERIM STUDY PROPOSAL 2009-216

State of Arkansas
87th General Assembly
First Extraordinary Session, 2010

A Bill

Call Item ##
MMC/CDS
SENATE BILL

By: Senator Altes

Filed with: Senate Committee on Revenue and Taxation
pursuant to A.C.A. §10-3-217.

For An Act To Be Entitled

AN ACT TO CREATE A SALES AND USE TAX EXEMPTION
FOR SALES OF TANGIBLE PERSONAL PROPERTY AND
SERVICES TO THE DISABLED AMERICAN VETERANS
ORGANIZATION AND ITS LOCAL STATE DEPARTMENTS OR
CHAPTERS; AND FOR OTHER PURPOSES.

Subtitle

TO CREATE A SALES AND USE TAX EXEMPTION
FOR SALES OF TANGIBLE PERSONAL PROPERTY
AND SERVICES TO THE DISABLED AMERICAN
VETERANS ORGANIZATION.

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

SECTION 1. Arkansas Code § 26-52-401, pertaining to exemptions from
the gross receipts tax, is amended to add an additional subdivision to read
as follows:

(39) Gross receipts or gross proceeds derived from the sale of
tangible personal property or a service to the Disabled American Veterans or
any local state department or chapter of the Disabled American Veterans
organization.

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

DRAFT

02-05-2010 14:02 MMC331

1 Filed Date: 02/05/2010 By: MMC\CDS