

2 State of Arkansas  
3 91st General Assembly  
4 Regular Session, 2017

# A Bill

SENATE BILL 224

5  
6 By: Senator Rapert

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

## For An Act To Be Entitled

9  
10 AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR  
11 SALES TO CHURCHES; AND FOR OTHER PURPOSES.

## Subtitle

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15 TO PROVIDE A SALES AND USE TAX EXEMPTION  
16 FOR SALES TO CHURCHES.

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

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21 SECTION 1. Arkansas Code § 26-52-401(1), concerning the sales tax  
22 exemption applicable to certain products and services, is amended to read as  
23 follows:

24 (1) The gross receipts or gross proceeds derived from the sale  
25 of tangible personal property or services by churches, except when the  
26 organizations may be engaged in business for profit, or to churches;

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

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32 Referred by the Arkansas Senate

33 Prepared by: VJF  
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