

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**

A Bill

HOUSE BILL

4 **By: Representative Fairchild**

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For An Act To Be Entitled

8 "AN ACT TO DECLARE THE REAL AND PERSONAL PROPERTY OF
9 CERTAIN CHARITABLE ORGANIZATIONS EXEMPT FROM STATE, COUNTY
10 AND LOCAL TAXES; AND FOR OTHER PURPOSES."

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

13 SECTION 1. The activities of nationally affiliated fraternal,
14 benevolent, veteran or service organizations which promote good citizenship,
15 humanitarian activities, or improve the physical, mental and moral condition
16 of an indefinite number of people are purposes purely charitable within the
17 meaning of Article 16, Section 5(b) of the Constitution of Arkansas, and local
18 assessing authorities shall exempt such portions of the real and personal
19 property of such organizations as the assessing authority may determine are
20 utilized in purposes purely charitable from the assessment, levy and
21 collection of state, county and municipal taxes.

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23 SECTION 2. All provisions of this act of a general and permanent nature
24 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
25 Revision Commission shall incorporate the same in the Code.

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27 SECTION 3. If any provision of this act or the application thereof to
28 any person or circumstance is held invalid, such invalidity shall not affect
29 other provisions or applications of the act which can be given effect without
30 the invalid provision or application, and to this end the provisions of this
31 act are declared to be severable.

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33 SECTION 4. All laws and parts of laws in conflict with this act are
34 hereby repealed.

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