

1 State of Arkansas

2 80th General Assembly

3 Regular Session, 1995

4 By: Representative McJunkin

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6

A Bill

HOUSE BILL

1137

For An Act To Be Entitled

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"AN ACT TO EXEMPT SALES TO ARKANSAS PUBLIC SCHOOL PARENT

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AND TEACHER ASSOCIATIONS FROM ALL STATE AND LOCAL SALES

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AND USE TAXES; AND FOR OTHER PURPOSES."

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Subtitle

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"TO EXEMPT SALES TO ARKANSAS PUBLIC

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SCHOOL PARENT AND TEACHER ASSOCIATIONS

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FROM SALES AND USE TAX."

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

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18 *SECTION 1. The gross receipts or gross proceeds derived from purchases*

19 *by Arkansas public school Parent and Teacher Associations of tangible*

20 *personal property to be solely used and owned by a public school are*

21 *hereafter exempt from the taxes levied under the Arkansas Gross Receipts Tax*

22 *Act (Arkansas Code 26-52-101 et seq.), the Arkansas Compensating Tax Act*

23 *(Arkansas Code 26-53-101 et seq.), and all other state and local sales and*

24 *use taxes.*

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26 *SECTION 2. All provisions of this act of a general and permanent*

27 *nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas*

28 *Code Revision Commission shall incorporate the same in the Code.*

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30 *SECTION 3. If any provision of this act or the application thereof to*

31 *any person or circumstance is held invalid, such invalidity shall not affect*

32 *other provisions or applications of the act which can be given effect without*

33 *the invalid provision or application, and to this end the provisions of this*

34 *act are declared to be severable.*

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2 hereby repealed.

3 /s/Rep. McJunkin
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