

1 State of Arkansas
2 80th General Assembly
3 Regular Session, 1995
4 By: Representative Mitchell

A Bill

HOUSE BILL 1504

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7 For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE § 26-52-401 TO PROVIDE THAT
9 SALES OF TANGIBLE PERSONAL PROPERTY USED DIRECTLY IN THE
10 INTERMENT OF THE DECEASED ARE EXEMPT FROM SALES TAX; AND
11 FOR OTHER PURPOSES."

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13 Subtitle

14 "AN ACT TO PROVIDE THAT SALES OF
15 TANGIBLE PERSONAL PROPERTY USED DIRECTLY
16 IN THE INTERMENT OF THE DECEASED ARE
17 EXEMPT FROM SALES TAX."

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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 is amended by adding a new
22 subdivision to read as follows:

23 "(32) Gross receipts or gross proceeds derived from the sale of
24 tangible personal property sold by funeral homes and used directly in the
25 interment of the deceased."

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

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

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3 hereby repealed.

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