

1 State of Arkansas
2 80th General Assembly
3 Regular Session, 1995

A Bill

HOUSE BILL 1886

4 By: Representative B. Wood

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For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE § 26-52-401 TO PROVIDE THAT
9 SALES OF CERTAIN PROPERTY USED IN THE BUSINESS OF
10 BILLBOARD ADVERTISING IS EXEMPT FROM SALES TAX; AND FOR
11 OTHER PURPOSES."

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Subtitle

14 "TO PROVIDE THAT SALES OF CERTAIN
15 PROPERTY USED IN THE BUSINESS OF
16 BILLBOARD ADVERTISING IS EXEMPT FROM
17 SALES TAX."

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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 the end thereof to read as follows:

23 "Gross receipts or gross proceeds derived from sales of all art
24 production, printing, painting, paper, ink, paint, sign backing materials,
25 glue and other materials, stored, used, distributed, or consumed by any
26 taxpayer engaged directly in the business of billboard advertising services."

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

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

1 act are declared to be severable.

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4 hereby repealed.

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