

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

A Bill

SENATE BILL 336

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE § 26-52-401 TO PROVIDE
9 SALES TO THE CIVIL AIR PATROL ARE EXEMPT FROM SALES TAX;
10 AND FOR OTHER PURPOSES."

Subtitle

13 "AN ACT TO PROVIDE THAT SALES TO THE
14 CIVIL AIR PATROL ARE EXEMPT FROM SALES
15 TAX."

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

19 SECTION 1. Arkansas Code § 26-52-401 is amended by adding a new
20 subdivision to read as follows:

21 "(32) Gross receipts or gross proceeds derived from sales of tangible
22 personal property or services to the Civil Air Patrol which was created by 36
23 U.S.C. 201 et seq."

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

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

35 SECTION 4. All laws and parts of laws in conflict with this act are

1 hereby repealed.

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