

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

# A Bill

SENATE BILL 338

## For An Act To Be Entitled

"AN ACT TO EXEMPT PURCHASES BY NON-PROFIT CORPORATIONS  
ESTABLISHED TO ENGAGE IN MISSION ACTIVITIES THROUGHOUT THE  
STATE FROM SALES AND USE TAX; AND FOR OTHER PURPOSES."

### Subtitle

"TO EXEMPT PURCHASES BY NON-PROFIT  
CORPORATIONS ESTABLISHED TO ENGAGE IN  
MISSION ACTIVITIES THROUGHOUT THE STATE  
FROM SALES AND USE TAX."

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

*SECTION 1. Gross receipts or gross proceeds derived from sales of  
tangible personal property to Arkansas Baptist Men, a non-profit corporation,  
shall be exempt from the taxes levied under the Arkansas Gross Receipts Tax  
Act (Arkansas Code 26-52-101 et seq.), the Arkansas Compensating Tax Act  
(Arkansas Code 26-53-101 et seq.), and all other state and local sales and  
use taxes.*

SECTION 2. This act shall become effective on August 1, 1995.

SECTION 3. All provisions of this act of a general and permanent  
nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas  
Code Revision Commission shall incorporate the same in the Code.

SECTION 4. If any provision of this act or the application thereof to  
any person or circumstance is held invalid, such invalidity shall not affect  
other provisions or applications of the act which can be given effect without

1 the invalid provision or application, and to this end the provisions of this  
2 act are declared to be severable.

3

4 SECTION 5. All laws and parts of laws in conflict with this act are  
5 hereby repealed.

6

7

*/s/Bell*

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

