

Stricken language would be deleted from present law. Underlined language would be added to present law.

1 State of Arkansas
2 81st General Assembly
3 Regular Session, 1997
4 By: Senator Gordon

A Bill

SENATE BILL 257

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE 26-52-401 TO EXEMPT CERTAIN
9 SALES TO AN EMERGENCY MEDICAL SERVICE PROVIDER FROM THE
10 ARKANSAS GROSS RECEIPTS TAX; AND FOR OTHER PURPOSES."

Subtitle

13 "AN ACT TO EXEMPT CERTAIN SALES TO AN
14 EMERGENCY MEDICAL SERVICE PROVIDER FROM
15 THE ARKANSAS GROSS RECEIPTS TAX."

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

19 SECTION 1. Arkansas Code 26-52-401 which exempts certain items from the
20 Arkansas Gross Receipts Tax is amended to add the following new subdivision:

21 "(34) Gross receipts or gross proceeds derived from a sale to an
22 emergency medical service provider of medical supplies or equipment used
23 directly to the delivery of emergency medical services to a patient."

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
36 hereby repealed.

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