

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: Senators Webb and Canada

As Engrossed: S2/27/97 S3/20/97

# A Bill

SENATE BILL 294

## For An Act To Be Entitled

"AN ACT TO EXEMPT FROM THE SALES AND USE TAXES MATERIALS AND SERVICES USED TO REBUILD CHURCHES DESTROYED BY ARSON; AND FOR OTHER PURPOSES."

## Subtitle

"AN ACT TO EXEMPT FROM THE SALES AND USE TAXES MATERIALS AND SERVICES USED TO REBUILD CHURCHES DESTROYED BY ARSON."

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

SECTION 1. Arkansas Code § 26-52-401 relating to exemptions from gross receipts tax is amended by adding a new subsection to the end thereof to read as follows:

§The gross receipts or gross proceeds derived from the sale of tangible personal property and services used to rebuild and replace churches, appurtenant structures, and personal property within the churches which were destroyed by arson as determined by the State Fire Marshall.

SECTION 2. 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 3. 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 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4 hereby repealed.

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*/s/Webb et al*

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