

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1 State of Arkansas
2 82nd General Assembly
3 Regular Session, 1999
4

As Engrossed: 1/20/99
A Bill

HOUSE BILL 1008

5 By: Representative Allison
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8 **For An Act To Be Entitled**

9 "AN ACT TO EXEMPT THE GROSS RECEIPTS DERIVED FROM
10 SALES OF TANGIBLE PERSONAL PROPERTY OR SERVICES TO
11 CITYTEAM MINISTRIES FROM SALES AND USE TAX; AND FOR
12 OTHER PURPOSES. "
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14 **Subtitle**

15 "TO EXEMPT PURCHASES BY CITYTEAM
16 MINISTRIES FROM SALES AND USE TAX. "
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. Arkansas Code § 26-52-401 relating to exemptions from the
21 gross receipts tax is amended by adding a subsection to the end thereof to
22 read as follows:

23 "Gross receipts or gross proceeds derived from sales of tangible
24 personal property or services to CityTeam Ministries."
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26 SECTION 2. All provisions of this Act of a general and permanent nature
27 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
28 Revision Commission shall incorporate the same in the Code.
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30 SECTION 3. If any provision of this Act or the application thereof to
31 any person or circumstance is held invalid, such invalidity shall not affect
32 other provisions or applications of the Act which can be given effect without
33 the invalid provision or application, and to this end the provisions of this
34 Act are declared to be severable.
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36 SECTION 4. All laws and parts of laws in conflict with this Act are

1 hereby repealed.

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3 SECTION 5. It is hereby found and determined by the Eighty-second
4 General Assembly that the CityTeam Ministries is in the process of the
5 construction of a new facility and that the payment of sales tax on the
6 property and services utilized in constructing the building is working a
7 hardship on CityTeam Ministries; that this act would exempt those products and
8 services from the sales tax; and that unless this act goes into effect
9 immediately, the needed relief to CityTeam Ministries will not occur.
10 Therefore, an emergency is hereby declared to exist and this act being
11 necessary for the immediate preservation of the public peace, health and
12 safety shall be in full force and effect from and after the date of its
13 passage and approval. If the bill is neither approved nor vetoed by the
14 Governor, it shall become effective on the expiration of the period of time
15 during which the Governor may veto the bill. If the bill is vetoed by the
16 Governor and the veto is overridden, it shall become effective on the date the
17 last house overrides the veto.

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/s/ Allison

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