

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: H2/10/99

A Bill

HOUSE BILL 1236

5 By: Representative Rodgers
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For An Act To Be Entitled

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

14 "TO AMEND ARKANSAS CODE 26-52-401 TO
15 EXEMPT CERTAIN SALES TO AN EMERGENCY
16 MEDICAL SERVICE PROVIDER FROM THE
17 ARKANSAS GROSS RECEIPTS TAX. "
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code 26-52-401, which exempts certain items from
24 the Arkansas Gross Receipts Tax, is amended to add the following new
25 subdivision to be appropriately numbered by the Arkansas Code Revision
26 Commission:

27 "Gross receipts or gross proceeds derived from a sale to an emergency
28 medical service provider of emergency medical equipment used directly in the
29 delivery of emergency medical services to a patient."
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31 SECTION 2. All provisions of this act of a general and permanent nature
32 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
33 Revision Commission shall incorporate the same in the Code.
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35 SECTION 3. If any provision of this act or the application thereof to
36 any person or circumstance is held invalid, such invalidity shall not affect

1 other provisions or applications of the act which can be given effect without
2 the invalid provision or application, and to this end the provisions of this
3 act are declared to be severable.

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6 hereby repealed.

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/s/ Rodgers

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