

1 State of Arkansas

2 82nd General Assembly

3 Regular Session, 1999

# A Bill

HOUSE BILL 1471

4  
5 By: Representative King

## For An Act To Be Entitled

9 "AN ACT TO EXEMPT LOCAL GOVERNMENTS AND STATE AGENCIES  
10 FROM SALES AND USE TAX; AND FOR OTHER PURPOSES."

## Subtitle

13 "TO EXEMPT LOCAL GOVERNMENTS AND STATE  
14 AGENCIES FROM SALES AND USE TAX."

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

19 SECTION 1. (a) For purposes of this act:

20 (1) "State" means all departments, branches, agencies, school  
21 districts, and subdivisions of the State of Arkansas; and

22 (2) "Local government" means any city, incorporated town or  
23 county in the State of Arkansas.

24 (b) Gross receipts or gross proceeds derived from the sale of tangible  
25 personal property or services to the state or to any local government shall be  
26 exempt from the taxes levied under the Arkansas Gross Receipts Tax Act,  
27 beginning at 26-52-101 et seq., the Arkansas Compensating Tax Act, beginning  
28 at 26-53-101, and all other state and local sales and use taxes.

30 SECTION 2. The provisions of this act shall be effective on and after  
31 January 1, 2000.

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

1       SECTION 4. If any provision of this act or the application thereof to  
2 any person or circumstance is held invalid, such invalidity shall not affect  
3 other provisions or applications of the act which can be given effect without  
4 the invalid provision or application, and to this end the provisions of this  
5 act are declared to be severable.

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8 hereby repealed.