

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

A Bill

HOUSE BILL 1509

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5 By: Representative Rodgers
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For An Act To Be Entitled

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9 "AN ACT TO REPEAL ARKANSAS CODE 26-52-401(21) WHICH
10 EXEMPTS FROM THE SALES AND USE TAX THE SALE OF
11 TANGIBLE PERSONAL PROPERTY AND SERVICES TO NONPROFIT
12 HOSPITALS AND SANATORIIUMS. "

Subtitle

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15 "TO REPEAL SALES AND USE TAX EXEMPTION
16 FOR SALE OF TANGIBLE PERSONAL PROPERTY
17 AND SERVICES TO NONPROFIT HOSPITALS AND
18 SANATORIIUMS. "

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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 Arkansas Code 26-52-401(21) is repealed.

24 ~~(21) Gross receipts or gross proceeds derived from the sale of any~~
25 ~~tangible personal property or services as herein specifically provided to any~~
26 ~~hospital or sanitarium operated for charitable and nonprofit purposes or any~~
27 ~~nonprofit organization whose sole purpose is to provide temporary housing to~~
28 ~~the family members of patients in a hospital or sanitarium. However, gross~~
29 ~~proceeds and gross receipts derived from the sale of materials used in the~~
30 ~~original construction or repair or further extension of the hospital or~~
31 ~~sanitarium or temporary housing facilities, except state-owned tax-supported~~
32 ~~hospitals and sanitariums, shall not be exempt from this act;~~