

State of Arkansas

82nd General Assembly

Regular Session, 1999

A Bill

HOUSE BILL 2078

By: Representative Magnus

For An Act To Be Entitled

"AN ACT TO EXEMPT THE MAKE A WISH FOUNDATION FROM THE
GROSS RECEIPTS AND COMPENSATING USE TAX; AND FOR OTHER
PURPOSES. "

Subtitle

"TO EXEMPT THE MAKE A WISH FOUNDATION
FROM THE GROSS RECEIPTS AND COMPENSATING
USE TAX. "

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 the following new subsection to be
appropriately numbered by the Arkansas Code Revision Commission:

"Gross receipts or gross proceeds derived from the sale of tangible
personal property and services to the Make a Wish Foundation."

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
act are declared to be severable.

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hereby repealed.