1 State of Arkansas

2 82nd General Assembly

A Bill

3 Regular Session, 1999   SENATE BILL   568

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5 By: Senator Hunter

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8   **For An Act To Be Entitled**

9   "AN ACT TO EXEMPT PURCHASES BY NON-PROFIT YOUTH AND

10   FAMILY CAMPS FROM SALES AND USE TAX; AND FOR OTHER

11   PURPOSES. "

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13   **Subtitle**

14   "TO EXEMPT PURCHASES BY NON-PROFIT YOUTH

15   AND FAMILY CAMPS 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 Section 26-52-401 relating to exemptions from

21 the gross receipts tax is amended by adding the following new subsection to

22 the end thereof to be appropriately numbered by the Arkansas Code Revision

23 Commission:

24   "Gross receipts or gross proceeds derived from the sale of tangible

25 personal property or services to a 'qualified non-profit youth and family

26 camp.' For purposes of this section, a 'qualified non-profit youth and family

27 camp' means a camp which is organized under 26 U.S.C. § 501(c)(3), as in

28 effect on January 1, 1999, as a non-profit organization for educational,

29 religious or charitable care primarily for youth and their families."

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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

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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6   hereby repealed.

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