

1 State of Arkansas  
2 82nd General Assembly  
3 Regular Session, 1999

SR 12

4  
5 By: Senator Argue

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8 **SENATE RESOLUTION**

9 "REQUESTING THAT THE SENATE INTERIM COMMITTEE ON  
10 REVENUE AND TAXATION STUDY THE LAWS OF ARKANSAS AND  
11 THE SURROUNDING STATES RELATING TO THE EXEMPTION OF  
12 NON-PROFIT ENTITIES FROM THE GROSS RECEIPTS TAX."

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14 **Subtitle**

15 "REQUESTING THAT THE SENATE INTERIM  
16 COMMITTEE ON REVENUE AND TAXATION STUDY  
17 THE LAWS OF ARKANSAS AND THE SURROUNDING  
18 STATES RELATING TO THE EXEMPTION OF NON-  
19 PROFIT ENTITIES FROM THE GROSS RECEIPTS  
20 TAX."

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23 NOW THEREFORE,

24 BE IT RESOLVED BY THE SENATE OF THE EIGHTY-SECOND GENERAL ASSEMBLY OF THE  
25 STATE OF ARKANSAS:

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27 That the Senate Interim Committee on Revenue and Taxation conduct a  
28 study of the laws of Arkansas and the surrounding states relating to the  
29 exemption of non-profit entities from the gross receipts tax. The Committee  
30 shall review the manner in which the exemption is allowed; whether the  
31 exemption is granted to all non-profit entities or to non-profit entities on a  
32 case-by-case basis; the total amount of state revenues generated by non-profit  
33 entities; and the reduction in state revenues resulting from the allowance of  
34 such exemptions.

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36 BE IT FURTHER RESOLVED: That the Committee shall report its findings and

1 recommendations, including any proposed legislation, to the Eighty-third  
2 General Assembly no later than November 1, 2000.

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