

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas  
2 83rd General Assembly  
3 Regular Session, 2001

# A Bill

SENATE BILL 106

4  
5 By: Senators Bisbee, Riggs  
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## For An Act To Be Entitled

8  
9 AN ACT TO REPEAL THE SALES TAX EXEMPTION PROVIDED FOR  
10 THE SALES OF ADVERTISING SPACE IN NEWSPAPERS AND FOR  
11 THE SALES OF PUBLICATIONS SOLD THROUGH REGULAR  
12 SUBSCRIPTION; AND FOR OTHER PURPOSES.  
13

## Subtitle

14  
15 TO REPEAL THE SALES TAX EXEMPTION  
16 PROVIDED FOR THE SALES OF ADVERTISING  
17 SPACE IN NEWSPAPERS AND FOR THE SALES OF  
18 PUBLICATIONS SOLD THROUGH REGULAR  
19 SUBSCRIPTION.  
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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24 SECTION 1. Arkansas Code 26-52-401(13) and (14) are repealed.

25 ~~(13) Gross proceeds derived from sales of advertising space in~~  
26 ~~newspapers and publications and billboard advertising services;~~

27 ~~(14) Gross receipts or gross proceeds derived from sales of~~  
28 ~~publications sold through regular subscription, regardless of the type or~~  
29 ~~content of the publication or the place printed or published;~~  
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