

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 161

4  
5 By: Senator Brown  
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## For An Act To Be Entitled

8  
9 AN ACT TO AMEND ARKANSAS CODE 26-52-410 TO EXEMPT  
10 PRIVATE, NON-PROFIT COLLEGES AND UNIVERSITIES FROM THE  
11 GROSS RECEIPTS TAX ON THE SALE OF MOTOR VEHICLES.  
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## Subtitle

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14 TO AMEND ARKANSAS CODE 26-52-410 TO  
15 EXEMPT PRIVATE, NON-PROFIT COLLEGES AND  
16 UNIVERSITIES FROM THE GROSS RECEIPTS TAX  
17 ON THE SALE OF MOTOR VEHICLES.  
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 SECTION 1. Arkansas Code 26-52-410(a) is amended to read as follows:

23 (a) No tax shall be levied or collected upon gross receipts derived  
24 from the sale of motor vehicles to:

25 (1) municipalities and Municipalities;

26 (2) counties or to Counties;

27 (3) state State-supported colleges and universities; or to

28 (4) public Public school districts in this state; or

29 (5) Private, non-profit colleges and universities.  
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