

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

# A Bill

SENATE BILL 31

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5 By: Senator DeLay  
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## For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS CODE 26-52-411 TO EXEMPT  
10 ADMISSION TICKETS SOLD BY COUNTIES FROM THE SALES TAX;  
11 AND FOR OTHER PURPOSES.

## Subtitle

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14 TO AMEND ARKANSAS CODE 26-52-411 TO  
15 EXEMPT ADMISSION TICKETS SOLD BY  
16 COUNTIES FROM THE SALES TAX.  
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code 26-52-411 is amended to read as follows:

22 26-52-411. Admission tickets sold by municipalities or counties.

23 The gross receipts or gross proceeds derived by municipalities or  
24 counties of this state from the sale of tickets or admissions to places of  
25 amusement or to athletic, entertainment, or recreational events; or fees for  
26 the privilege of having access to or the use of amusement, entertainment,  
27 athletic, or recreational facilities, including free or complimentary passes,  
28 tickets, admissions, dues, or fees, such free or complimentary passes,  
29 tickets, dues, or fees hereby being declared to have a value equivalent to the  
30 sale price of tickets, passes, admissions, fees, or dues of like kind, shall  
31 be exempt from the Arkansas gross receipts tax levied by the Arkansas Gross  
32 Receipts Act, § 26-52-101 et seq.  
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