

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 84th General Assembly
3 Regular Session, 2003

A Bill

HOUSE BILL 1317

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5 By: Representatives Lendall, Blair
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For An Act To Be Entitled

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9 AN ACT TO REPEAL ARKANSAS CODE § 26-52-401(13) TO
10 ELIMINATE THE GROSS RECEIPTS TAX EXEMPTION FOR
11 ADVERTISING SPACE; AND FOR OTHER PURPOSES.
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Subtitle

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14 TO ELIMINATE THE GROSS RECEIPTS TAX
15 EXEMPTION FOR ADVERTISING SPACE.
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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 § 26-52-401(13), regarding the gross receipts
21 tax exemption for advertising space, is repealed:

22 ~~(13) Gross proceeds derived from sales of advertising space in~~
23 ~~newspapers and publications and billboard advertising services;~~
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25 SECTION 2. This act shall become effective on January 4, 2004.
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