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 | As Engrossed: S4/9/03 | | |
|----|--|---|-----|--|
| 2 | 84th General Assembly | A Bill | | |
| 3 | Regular Session, 2003 | SENATE BILL | 748 | |
| 4 | | | | |
| 5 | By: Senator Madison | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | For An Act To Be Entitled | | |
| 9 | AN AC | T TO EXEMPT NONPROFIT ORGANIZATIONS FROM THE | | |
| 10 | PROVI | SIONS IN ARKANSAS CODE § 3-9-236(a)(15), | | |
| 11 | UNDER | CERTAIN CIRCUMSTANCES; AND FOR OTHER | | |
| 12 | PURPO | SES. | | |
| 13 | | | | |
| 14 | | Subtitle | | |
| 15 | AN | ACT TO EXEMPT NONPROFIT ORGANIZATIONS | | |
| 16 | FR | OM THE PROVISIONS IN ARKANSAS CODE § | | |
| 17 | 3- | 9-236(a)(15), UNDER CERTAIN | | |
| 18 | CI | RCUMSTANCES. | | |
| 19 | | | | |
| 20 | | | | |
| 21 | BE IT ENACTED BY THE | E GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: | | |
| 22 | | | | |
| 23 | SECTION 1. (a) An event held by a nonprofit organization that is | | | |
| 24 | <u>exempt from taxation</u> | n under § 26 U.S.C. 501(c)(3) shall be exempt from | | |
| 25 | <u>Arkansas Code § 3-9</u> - | -236(a)(15), if: | | |
| 26 | <u>(1)</u> The | e nonprofit organization registers the event with the | | |
| 27 | <u>Alcoholic Beverage (</u> | Control Division at least sixty (60) days before the | | |
| 28 | event; | | | |
| 29 | <u>(2)</u> A12 | l proceeds of the event are for the benefit of the | | |
| 30 | <u>nonprofit organizat:</u> | ion; | | |
| 31 | <u>(3)</u> The | e games in the event do not use money but may use some | | |
| 32 | form of play money; | | | |
| 33 | <u>(4) No</u> | cash is won as a prize; and | | |
| 34 | <u>(5)</u> The | e event is for amusement and not for gambling purposes. | - | |
| 35 | <u>(b) This sect</u> | tion shall apply to only one (1) event held by the | | |
| 36 | nonprofit organization during a calendar year. | | | |



| 1 | (c)(l) A violation of this section is a misdemeanor and is punishable |
|----|---|
| 2 | <u>by a fine of one thousand dollars (\$1,000).</u> |
| 3 | (2) If a nonprofit organization commits a second offense the |
| 4 | nonprofit organization shall be ineligible to sponsor an event under this |
| 5 | section. |
| 6 | /s/ Madison |
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