

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

SENATE BILL 792

4  
5 By: Revenue & Tax - Senate  
6  
7

## For An Act To Be Entitled

9 AN ACT TO REPEAL THE SALES TAX EXEMPTION FOR  
10 PUBLICATIONS SOLD THROUGH SUBSCRIPTION; AND FOR  
11 OTHER PURPOSES.  
12

## Subtitle

13 AN ACT TO REPEAL THE SALES TAX EXEMPTION  
14 FOR PUBLICATIONS SOLD THROUGH  
15 SUBSCRIPTION.  
16  
17  
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code § 26-52-401(14) providing a sales tax  
22 exemption for publications sold through subscription is repealed.

23 ~~(14) Gross receipts or gross proceeds derived from sales of~~  
24 ~~publications sold through regular subscription, regardless of the type or~~  
25 ~~content of the publication or the place printed or published;~~  
26

27 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the  
28 General Assembly of the State of Arkansas that revenue available for the  
29 support of necessary state services has declined during the last twelve  
30 months as a result of the nationwide economic slow down; that without  
31 additional revenue, some state services will be reduced or eliminated; that  
32 some Arkansans will suffer as a result of service reductions or cuts; and  
33 that this bill will provide the necessary revenue to avoid state service  
34 reductions or cuts. Therefore, an emergency is declared to exist and this  
35 act being immediately necessary for the preservation of the public peace,  
36 health, and safety shall become effective on July 1, 2003.

