

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 85th General Assembly  
3 Regular Session, 2005

# A Bill

HOUSE BILL 2836

4  
5 By: Representative J. Hutchinson  
6  
7

## For An Act To Be Entitled

8  
9 AN ACT TO EXEMPT UNION RESCUE MISSION, INC. FROM  
10 SALES AND USE TAX; AND FOR OTHER PURPOSES.  
11

## Subtitle

12  
13 TO EXEMPT UNION RESCUE MISSION, INC.  
14 FROM SALES AND USE TAX.  
15  
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
18

19 SECTION 1. Arkansas Code § 26-52-401, concerning exemptions from the  
20 gross receipts tax, is amended to add an additional subdivision to read as  
21 follows:

22 (38) Gross receipts or gross proceeds derived from sales of  
23 tangible personal property or services to Union Rescue Mission, Inc.  
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25 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the  
26 General Assembly of the State of Arkansas that Union Rescue Mission, Inc. is  
27 a nonprofit corporation; that it has served the homeless and needy in central  
28 Arkansas since 1952 by operating a homeless shelter, a men's recovery  
29 shelter, Dorcas House for women and children, and thrift stores; that Union  
30 Rescue Mission provides essential services to underserved Arkansans; that it  
31 is in the public interest that Union Rescue Mission, Inc. enjoy the same tax  
32 exemption that other benevolent nonprofit organizations enjoy; that this act  
33 is necessary to encourage and promote the operation of Union Rescue Mission,  
34 Inc.; and that for the effective administration of this act it should become  
35 effective on July 1, 2005. Therefore, an emergency is declared to exist and  
36 this act being necessary for the preservation of the public peace, health,



1 and safety shall become effective on July 1, 2005.

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