

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

SENATE BILL 511

4
5 By: Senator Trusty

For An Act To Be Entitled

9 AN ACT TO EXEMPT THE ARKANSAS SYMPHONY ORCHESTRA
10 SOCIETY, INC. FROM SALES AND USE TAX; AND FOR
11 OTHER PURPOSES.

Subtitle

14 TO EXEMPT THE ARKANSAS SYMPHONY
15 ORCHESTRA SOCIETY, INC. FROM SALES AND
16 USE TAX.

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, concerning exemptions from the
22 gross receipts tax, is amended to add an additional subdivision to read as
23 follows:

24 (38) Gross receipts or gross proceeds derived from sales of
25 tangible personal property or services to the Arkansas Symphony Orchestra
26 Society, Inc.

27
28 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
29 General Assembly of the State of Arkansas that the Arkansas Symphony
30 Orchestra Society, Inc. is a nonprofit corporation; that since its founding
31 in 1966, it has made substantial contributions to the musical and cultural
32 life in Arkansas through its concert series, children's concerts, and youth
33 orchestra; that through its partnership program it has provided music
34 education to children in primary, elementary, and middle schools throughout
35 this state; that it is in the public interest that the Arkansas Symphony
36 Orchestra Society, Inc. enjoy the same tax exemption that other benevolent



1 nonprofit organizations enjoy because it performs essential functions to the
2 citizens of this state; that this act is necessary to encourage and promote
3 the operation of the Arkansas Symphony Orchestra Society, Inc,; and that for
4 the effective administration of this act it should become effective on July
5 1, 2005. Therefore, an emergency is declared to exist and this act being
6 necessary for the preservation of the public peace, health, and safety shall
7 become effective on July 1, 2005.

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