

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 86th General Assembly
3 Regular Session, 2007

A Bill

HOUSE BILL 1476

4
5 By: Representative Rosenbaum
6 By: Senator Salmon

For An Act To Be Entitled

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10 AN ACT TO EXEMPT THE YOUNG MEN'S CHRISTIAN
11 ASSOCIATION (YMCA), CITY YEAR, AND ARKANSAS ARTS
12 CENTER FROM PAYMENT OF SALES AND USE TAX; AND FOR
13 OTHER PURPOSES.

Subtitle

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16 TO EXEMPT THE YMCA, CITY YEAR, AND
17 ARKANSAS ARTS CENTER FROM PAYMENT OF
18 SALES AND USE TAX.

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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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23 SECTION 1. Arkansas Code § 26-52-401 which exempts various products
24 and services from the gross receipts tax is amended to add new subdivisions
25 to read as follows:

26 There is specifically exempted from the tax imposed by the Arkansas
27 Gross Receipts Act of 1941, § 26-52-101 et seq., the following:

28 (39) The gross receipts or gross proceeds derived from the sale
29 of tangible personal property or service to a Young Men's Christian
30 Association (YMCA) organized and operating in Arkansas.

31 (40) The gross receipts or gross proceeds derived from the sale
32 of tangible personal property or service to an Americorps-member City Year
33 organized and operating in Arkansas.

34 (41) The gross receipts or gross proceeds derived from the sale
35 of tangible personal property or service to Arkansas Arts Center.
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1 SECTION 2. Arkansas Code Title 26, Chapter 53, Subchapter 1 is amended
2 to add new sections to read as follows:

3 26-53-148. Exemption for Young Men’s Christian Association (YMCA).

4 There is exempted from any tax imposed by this subchapter the sale
5 price of any article of tangible personal property stored, used, distributed,
6 or consumed within this state by a Young Men’s Christian Association
7 organized and operating in Arkansas.

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9 26-53-149. Exemption for City Year of Arkansas.

10 There is exempted from any tax imposed by this subchapter the sale
11 price of any article of tangible personal property stored, used, distributed,
12 or consumed within this state by an Americorps-member City Year organized and
13 operating in Arkansas.

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15 26-53-150. Exemption for Arkansas Arts Center.

16 There is exempted from any tax imposed by this subchapter the sale
17 price of any article of tangible personal property stored, used, distributed,
18 or consumed within this state by Arkansas Arts Center.

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