

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
4

As Engrossed: H2/20/07

A Bill

HOUSE BILL 1476

5 By: Representative Rosenbaum
6 By: Senator Salmon
7
8

For An Act To Be Entitled

9
10 *AN ACT TO EXEMPT THE YOUNG MEN'S CHRISTIAN*
11 *ASSOCIATION (YMCA), CITY YEAR, ARKANSAS ARTS*
12 *CENTER, AND ARKANSAS ARTS CENTER FOUNDATION FROM*
13 *PAYMENT OF SALES AND USE TAX; AND FOR OTHER*
14 *PURPOSES*

Subtitle

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

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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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25 SECTION 1. Arkansas Code § 26-52-401 which exempts various products
26 and services from the gross receipts tax is amended to add new subdivisions
27 to read as follows:

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

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

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

36 (41) The gross receipts or gross proceeds derived from the sale



1 of tangible personal property or service to Arkansas Arts Center.

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3 SECTION 2. Arkansas Code Title 26, Chapter 53, Subchapter 1 is amended
4 to add new sections to read as follows:

5 26-53-148. Exemption for Young Men's Christian Association (YMCA).

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

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11 26-53-149. Exemption for City Year of Arkansas.

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

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17 26-53-150. Exemption for Arkansas Arts Center.

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

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22 26-53-151. Exemption for Arkansas Arts Center Foundation.

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

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27 /s/ Rosenbaum
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