

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.

State of Arkansas
86th General Assembly
Regular Session, 2007

A Bill

HOUSE BILL 2550

By: Representative L. Smith

For An Act To Be Entitled

AN ACT TO EXEMPT PUBLIC LIBRARIES' BOOKS AND
MATERIALS FROM SALES AND USE TAX; AND FOR OTHER
PURPOSES.

Subtitle

AN ACT TO EXEMPT PUBLIC LIBRARIES' BOOKS
AND MATERIALS FROM SALES AND USE TAX.

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

SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended
to add an additional section to read as follows:

26-52-441. Public libraries -- Books and materials.

The gross receipts or gross proceeds derived from the sale of books and
materials by a public library of the state are exempt from the gross receipts
tax levied by this chapter.

