

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: H3/9/07
A Bill

HOUSE BILL 2550

5 By: Representative L. Smith
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8 **For An Act To Be Entitled**

9 AN ACT TO EXEMPT PUBLIC LIBRARIES' BOOKS AND
10 MATERIALS FROM SALES AND USE TAX; AND FOR OTHER
11 PURPOSES.
12

13 **Subtitle**

14 AN ACT TO EXEMPT PUBLIC LIBRARIES' BOOKS
15 AND MATERIALS FROM SALES AND USE TAX.
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended
21 to add an additional section to read as follows:

22 26-52-441. Libraries -- Books and materials.

23 Books and other print or nonprint materials that are part of a library
24 collection are exempt from the gross receipts tax levied by this chapter and
25 the compensating use tax levied by the Arkansas Compensating Tax Act of 1949,
26 § 26-53-101 et seq., if purchased by:

27 (1) An Arkansas public library; or

28 (2) The Arkansas State Library.
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30 /s/ L. Smith
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