

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

SENATE BILL 21

4  
5 By: Senator Altes  
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7

## For An Act To Be Entitled

8  
9 AN ACT TO CREATE A SALES AND USE TAX EXEMPTION  
10 FOR SALES OF TANGIBLE PERSONAL PROPERTY AND  
11 SERVICES TO THE DISABLED AMERICAN VETERANS  
12 ORGANIZATION AND ITS LOCAL STATE DEPARTMENTS OR  
13 CHAPTERS; AND FOR OTHER PURPOSES.  
14

## Subtitle

15  
16 TO CREATE A SALES AND USE TAX EXEMPTION  
17 FOR SALES OF TANGIBLE PERSONAL PROPERTY  
18 AND SERVICES TO THE DISABLED AMERICAN  
19 VETERANS ORGANIZATION.  
20  
21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
23

24 SECTION 1. Arkansas Code § 26-52-401, pertaining to exemptions from  
25 the gross receipts tax, is amended to add an additional subdivision to read  
26 as follows:

27 (39) Gross receipts or gross proceeds derived from the sale of  
28 tangible personal property or a service to the Disabled American Veterans or  
29 any local state department or chapter of the Disabled American Veterans  
30 organization.  
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32 SECTION 2. Section 1 of this act is effective on the first day of the  
33 calendar quarter following the effective date of this act.  
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