

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 580

4
5 By: Senator Faris
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For An Act To Be Entitled

8
9 AN ACT TO EXEMPT MID-AMERICA SCIENCE MUSEUM FROM
10 SALES AND USE TAX; AND FOR OTHER PURPOSES.
11

Subtitle

12
13 AN ACT TO EXEMPT MID-AMERICA SCIENCE
14 MUSEUM FROM SALES AND USE TAX.
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16

17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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19 SECTION 1. Arkansas Code § 26-52-401 is amended to add an additional
20 subdivision concerning exemptions from the gross receipts tax:

21 (38) Gross receipts or gross proceeds derived from sales of
22 tangible personal property or services to the Mid-America Science Museum.
23

24 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
25 General Assembly of the State of Arkansas that the Mid-America Science Museum
26 is a nonprofit corporation; that since its founding Mid-America Science
27 Museum has made substantial contributions to the education of all citizens of
28 this state, including children; that it is in the public interest that Mid-
29 America Science Museum enjoy the same tax exemption that other benevolent
30 nonprofit organizations enjoy because it performs essential functions to the
31 citizens of this state; that this act is necessary to encourage and promote
32 the operation of the Mid-America Science Museum; and that for the effective
33 administration of this act it should become effective on July 1, 2007.
34 Therefore, an emergency is declared to exist and this act being necessary for
35 the preservation of the public peace, health, and safety shall become
36 effective on July 1, 2007.

