

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 87th General Assembly  
3 Regular Session, 2009

# A Bill

HOUSE BILL 1595

4  
5 By: Representative Adcock  
6  
7

## For An Act To Be Entitled

8  
9 AN ACT TO EXEMPT THE ARKANSAS SEARCH DOG  
10 ASSOCIATION, INC., A PRIVATE, NONPROFIT ENTITY,  
11 FROM PAYMENT OF SALES AND USE TAX; AND FOR OTHER  
12 PURPOSES.  
13

## Subtitle

14  
15 TO EXEMPT THE ARKANSAS SEARCH DOG  
16 ASSOCIATION, INC., A PRIVATE, NONPROFIT  
17 ENTITY, FROM PAYMENT OF SALES AND USE  
18 TAX.  
19  
20

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

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

25 26-52-442. Exemption for Arkansas Search Dog Association, Inc.  
26 The gross receipts or gross proceeds from the sale of tangible personal  
27 property or a service to the Arkansas Search Dog Association, Inc., are  
28 exempt from the gross receipts tax levied by this chapter and the  
29 compensating use tax levied by the Arkansas Compensating Tax Act of 1949, §  
30 26-53-101 et seq.  
31

32 SECTION 2. Effective date. Section 1 of this act is effective on the  
33 first day of the calendar quarter following the effective date of this act.  
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