

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

SENATE BILL 4

4
5 By: Senator Altes
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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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