

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  
4

# A Bill

SENATE BILL 95

5 By: Senator G. Baker  
6  
7

## For An Act To Be Entitled

9 AN ACT TO EXEMPT THE ARKANSAS FLOODPLAIN  
10 MANAGEMENT ASSOCIATION FROM THE GROSS RECEIPTS  
11 AND USE TAX; AND FOR OTHER PURPOSES.  
12

## Subtitle

13 TO EXEMPT THE ARKANSAS FLOODPLAIN  
14 MANAGEMENT ASSOCIATION FROM THE GROSS  
15 RECEIPTS AND USE TAX.  
16  
17  
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
20

21 SECTION 1. Arkansas Code § 26-52-401, that exempts various products  
22 and services from the gross receipts tax, is amended to add a new subdivision  
23 to read as follows:

24 (39) Gross receipts or gross proceeds derived from the sale of  
25 tangible personal property or service to the Arkansas Floodplain Management  
26 Association.  
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28 SECTION 2. Effective Date. Section 1 of this act is effective on the  
29 first day of the second calendar month following the effective date of this  
30 act.  
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