

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 96

4
5 By: Senator G. Baker
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For An Act To Be Entitled

8
9 AN ACT TO EXEMPT NONPROFIT COMPANIES THAT PROVIDE
10 GLOBAL OUTREACH AND TECHNICAL SUPPORT SERVICES
11 FROM THE GROSS RECEIPTS AND USE TAX; AND FOR
12 OTHER PURPOSES.
13

Subtitle

14
15 TO EXEMPT NONPROFIT COMPANIES THAT
16 PROVIDE GLOBAL OUTREACH AND TECHNICAL
17 SUPPORT SERVICES FROM THE GROSS RECEIPTS
18 AND USE TAX.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code § 26-52-401, that exempts various products
24 and services from the gross receipts tax, is amended to add a new subdivision
25 to read as follows:

26 (39) Gross receipts or gross proceeds derived from the sale of
27 tangible personal property or service to a nonprofit company that primarily
28 provides global outreach and on-site technical support services for global
29 mission projects.
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31 SECTION 2. Effective Date. Section 1 of this act is effective on the
32 first day of the second calendar month following the effective date of this
33 act.
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