

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011
4

A Bill

HOUSE BILL 1804

5 By: Representative Benedict
6

For An Act To Be Entitled

8 AN ACT TO CREATE AN EXEMPTION FROM THE SALES AND USE
9 TAX FOR TANGIBLE PERSONAL PROPERTY AND SERVICES SOLD
10 TO NONPROFIT ORGANIZATIONS WHOSE PRIMARY PURPOSE IS
11 TO PROVIDE HUNGER RELIEF SERVICES; AND FOR OTHER
12 PURPOSES.
13
14

Subtitle

15 TO CREATE AN EXEMPTION FROM THE SALES AND
16 USE TAX FOR TANGIBLE PERSONAL PROPERTY
17 AND SERVICES SOLD TO NONPROFIT
18 ORGANIZATIONS WHOSE PRIMARY PURPOSE IS TO
19 PROVIDE HUNGER RELIEF SERVICES.
20
21
22

23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
24

25 SECTION 1. Arkansas Code § 26-52-401, concerning products and services
26 exempt from sales tax, is amended to add an additional subdivision to read as
27 follows:

28 (39) Gross receipts or gross proceeds derived from sales of
29 tangible personal property or services to a nonprofit organization whose
30 primary purpose is to provide hunger relief services.
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.
34
35
36

