

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

As Engrossed: H3/10/11

# A Bill

HOUSE BILL 1804

5 By: Representatives Benedict, *Webb*  
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  
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## 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.  
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22

23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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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.  
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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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35 /s/*Benedict*  
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