

State of Arkansas
89th General Assembly
Regular Session, 2013

A Bill

SENATE BILL 783

By: Senator J. Key

For An Act To Be Entitled

AN ACT TO CREATE AN EXEMPTION FROM THE SALES AND USE
TAX FOR CERTAIN PREGNANCY RESOURCE CENTERS; AND FOR
OTHER PURPOSES.

Subtitle

TO CREATE AN EXEMPTION FROM THE SALES AND
USE TAX FOR CERTAIN PREGNANCY RESOURCE
CENTERS.

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

SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4, is
amended to add an additional section to read as follows:

26-52-446. Rural pregnancy resource centers.

(a) The gross receipts or gross proceeds from the sale of tangible
personal property or a service to a rural pregnancy resource center are
exempt from the gross receipts tax levied by the Arkansas Gross Receipts Act
of 1941, § 26-52-101 et seq., and the compensating use tax levied by the
Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.

(b) As used in this section, "rural pregnancy resource center" means a
nonprofit organization that:

(1) Provides help and resources to pregnant women regarding
matters related to their pregnancy; and

(2) Is located in a city or town with a population that does not
exceed ten thousand (10,000) according to the most recent federal decennial
census.



1 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
2 first day of the calendar quarter following the effective date of this act.
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