

1 State of Arkansas  
2 90th General Assembly  
3 Regular Session, 2015

# A Bill

SENATE BILL 95

4  
5 By: Senator J. Woods  
6 By: Representative Neal

## For An Act To Be Entitled

9 AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR  
10 CERTAIN SERVICE ORGANIZATIONS; AND FOR OTHER  
11 PURPOSES.

### Subtitle

14 TO CREATE A SALES AND USE TAX EXEMPTION  
15 FOR CERTAIN SERVICE ORGANIZATIONS.

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

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

24 (40) Gross receipts or gross proceeds derived from sales of  
25 tangible personal property or services to the following service  
26 organizations:

27 (A) Knights of Columbus or a local club, council, or  
28 organization of Knights of Columbus;

29 (B) Kiwanis International or a local club or organization  
30 of Kiwanis International;

31 (C) Lions Clubs International or a local club or  
32 organization of Lions Clubs International;

33 (D) A masonic lodge;

34 (E) Optimist International or a local club or organization  
35 of Optimist International;

36 (F) Rotary International or a club or local organization



1 of Rotary International; and  
2 (G) United States Junior Chamber or a local club or  
3 organization of United States Junior Chamber.  
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5 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the  
6 first day of the calendar quarter following the effective date of this act.  
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