

1 State of Arkansas  
2 91st General Assembly  
3 Regular Session, 2017

# A Bill

HOUSE BILL 1795

4  
5 By: Representative Gates  
6

## For An Act To Be Entitled

8 AN ACT TO EXEMPT CERTAIN DONATED ITEMS FROM SALES AND  
9 USE TAXES; AND FOR OTHER PURPOSES.

## Subtitle

10  
11  
12 TO EXEMPT CERTAIN DONATED ITEMS FROM  
13 SALES AND USE TAXES.  
14  
15  
16

17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
18

19 SECTION 1. Arkansas Code § 26-52-401(12), concerning the exemption  
20 from sales and use taxes for items sold for resale, is amended to add an  
21 additional subdivision to read as follows:

22 (C)(i) An item that is originally sold for resale and is  
23 later donated is classified as having been sold for purposes of resale.

24 (ii) The sales price for an item described in  
25 subdivision (12)(C)(i) of this section is the amount received in exchange for  
26 the item that was donated;  
27

28 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the  
29 first day of the calendar quarter following the effective date of this act.  
30  
31  
32  
33  
34  
35  
36

