

Stricken language would be deleted from and underlined language would be added to present law.

1 State of Arkansas  
2 91st General Assembly  
3 Regular Session, 2017  
4

*As Engrossed: H3/3/17*

# A Bill

HOUSE BILL 1795

5 By: Representatives Gates, *Ballinger, Cozart, K. Hendren, G. Hodges, Lemons, Lundstrum, A. Mayberry,*  
6 *Pilkington, Richmond, B. Smith, Speaks, Sullivan, Tosh, Womack*  
7 By: Senator A. Clark  
8

## For An Act To Be Entitled

10 AN ACT TO EXEMPT CERTAIN DONATED ITEMS FROM SALES AND  
11 USE TAXES; AND FOR OTHER PURPOSES.  
12  
13

### Subtitle

15 TO EXEMPT CERTAIN DONATED ITEMS FROM  
16 SALES AND USE TAXES.  
17  
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
20

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

24 (C)(i) An item that is originally *purchased* for resale and  
25 is later donated is classified as having been sold for purposes of resale.

26 (ii) The sales price for an item described in  
27 subdivision (12)(C)(i) of this section is the amount received in exchange for  
28 the item that was donated;  
29

30 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the  
31 first day of the calendar quarter following the effective date of this act.  
32

33 /s/Gates  
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