

1 State of Arkansas  
2 94th General Assembly  
3 Regular Session, 2023  
4

# A Bill

HOUSE BILL 1814

5 By: Representative K. Brown  
6

## For An Act To Be Entitled

8 AN ACT TO AMEND TAX LAWS AS THEY RELATE TO CERTAIN  
9 NONPROFIT ORGANIZATIONS THAT SUPPORT STATE VETERANS  
10 CEMETERIES; TO CREATE AN INCOME TAX CHECK-OFF PROGRAM  
11 FOR THE ARKANSAS VETERANS CEMETERY FOUNDATION; TO  
12 CREATE A SALES AND USE TAX EXEMPTION FOR SALES TO THE  
13 ARKANSAS VETERANS CEMETERY FOUNDATION; AND FOR OTHER  
14 PURPOSES.  
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## Subtitle

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18 TO CREATE AN INCOME TAX CHECK-OFF PROGRAM  
19 FOR THE ARKANSAS VETERANS CEMETERY  
20 FOUNDATION; AND TO CREATE A SALES AND USE  
21 TAX EXEMPTION FOR SALES TO THE ARKANSAS  
22 VETERANS CEMETERY FOUNDATION.  
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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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27 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 25, is  
28 amended to add an additional section to read as follows:

29 26-51-2512. Contributions to the Arkansas Veterans Cemetery Foundation.

30 (a)(1) It is the purpose of this section to provide a means by which  
31 an individual taxpayer may designate a portion or all of his or her income  
32 tax refund to be withheld and contributed for the purposes stated in this  
33 section.

34 (2) It is the intent of the General Assembly that the income tax  
35 check-off program established in this section be supplemental to any funding  
36 that would otherwise be appropriated for the purposes stated in this section.



1           (b) The Revenue Division of the Department of Finance and  
 2 Administration shall include on the Arkansas individual income tax forms,  
 3 including those forms on which a husband and wife file separately on the same  
 4 form and on all corporate income tax forms, a designation as follows:

5           “(1) If you are entitled to a refund, check if you wish to  
 6 designate [ ] \$1, [ ] \$5, [ ] \$10, [ ] \$\_\_\_\_\_ (write in amount), or [ ] all  
 7 refund due of your tax refund for the Arkansas Veterans Cemetery Foundation.  
 8 Your refund will be reduced by this amount.

9           (2) If you owe an additional amount, check if you wish to  
 10 contribute an additional [ ] \$1, [ ] \$5, [ ] \$10, [ ] \$\_\_\_\_\_ (write in  
 11 amount) for the Arkansas Veterans Cemetery Foundation. If you wish to make a  
 12 contribution to the foundation, you must enclose a separate check for the  
 13 amount of your contribution, payable to the Arkansas Veterans Cemetery  
 14 Foundation.”

15           (c) The Department of Finance and Administration shall certify  
 16 quarterly to the Treasurer of State the amount contributed to the program  
 17 through this state income tax check-off during the quarter as authorized by  
 18 this section, and the Treasurer of State shall deduct from the:

19           (1) Individual Income Tax Withholding Fund the amount certified  
 20 by the department as contributed to the program on individual income tax  
 21 forms; and

22           (2) Corporate Income Tax Withholding Fund the amount certified  
 23 by the department as contributed to the program on corporate income tax  
 24 forms.

25           (d) The Secretary of the Department of Finance and Administration may  
 26 promulgate rules necessary to carry out the program established under this  
 27 section.

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 29           SECTION 2. Arkansas Code § 26-52-401, concerning sales tax exemptions  
 30 for various products and services, is amended to add an additional  
 31 subdivision to read as follows:

32           (43) Gross receipts or gross proceeds from the sale of tangible  
 33 personal property, specified digital products, a digital code, or a service  
 34 to the Arkansas Veterans Cemetery Foundation.

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 36           SECTION 3. EFFECTIVE DATES.

1       (a) Section 1 of this act is effective for tax years beginning on or  
2 after January 1, 2023.

3       (b) Section 2 of this act is effective on the first day of the  
4 calendar quarter following the effective date of this act.

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