

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

A Bill

SENATE BILL 360

5 By: Senator Gilmore
6 By: Representative Beaty Jr.
7

For An Act To Be Entitled

9 AN ACT TO AMEND THE SALES TAX EXEMPTION FOR TEXTBOOKS
10 AND INSTRUCTIONAL MATERIALS FOR PUBLIC SCHOOLS; TO
11 PROVIDE A SALES TAX EXEMPTION FOR TEXTBOOKS, LIBRARY
12 BOOKS, AND OTHER INSTRUCTIONAL MATERIALS PURCHASED BY
13 LIBRARIES; AND FOR OTHER PURPOSES.
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Subtitle

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17 TO PROVIDE A SALES TAX EXEMPTION FOR
18 TEXTBOOKS, LIBRARY BOOKS, AND OTHER
19 INSTRUCTIONAL MATERIALS PURCHASED BY
20 LIBRARIES.
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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25 SECTION 1. Arkansas Code § 26-52-437(b), concerning the sales tax
26 exemption for textbooks and instructional materials for public schools, is
27 amended to read as follows:

28 (b) Textbooks, library books, and other instructional materials shall
29 be exempt from the gross receipts tax levied by this chapter if purchased by:

30 (1) An Arkansas school district or Arkansas public school that
31 receives state funding; ~~or~~

32 (2) The State of Arkansas for free distribution to Arkansas
33 school districts or Arkansas public schools;

34 (3) A public library in the state;

35 (4) An academic library in the state; or

36 (5) The Arkansas State Library.



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