

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025
4

A Bill

HOUSE BILL 1828

5 By: Representative Breaux
6 By: Senator J. Bryant
7

For An Act To Be Entitled

8 AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR
9 INSPIRATION POINT CENTER FOR THE ARTS, INC.; AND FOR
10 OTHER PURPOSES.
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Subtitle

14 TO CREATE A SALES AND USE TAX EXEMPTION
15 FOR INSPIRATION POINT CENTER FOR THE
16 ARTS, INC.
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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 sales tax exemptions,
22 is amended to add an additional subdivision to read as follows:

23 (45) Gross receipts or gross proceeds derived from sales of
24 tangible personal property, specified digital products, a digital code, or a
25 service to Inspiration Point Center for the Arts, Inc.
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27 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
28 first day of the calendar quarter following the effective date of this act.
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