

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

A Bill

SENATE BILL 535

5 By: Senators Hester, J. Boyd, J. Bryant, Crowell, B. Davis, J. Dismang, J. English, Flippo, S. Flowers, K.
6 Hammer, Irvin, B. Johnson, M. Johnson, G. Leding, F. Love, J. Petty, J. Scott, C. Tucker, D. Wallace
7 By: Representatives Evans, F. Allen, Barnes, Barnett, Beaty Jr., Bentley, S. Berry, Breaux, K. Brown, M.
8 Brown, Childress, Clowney, A. Collins, Cozart, Dalby, Duffield, Eaves, Ennett, K. Ferguson, Furman,
9 Gazaway, Gonzales Worthen, Gramlich, Hawk, Henley, Holcomb, Hollowell, Hudson, L. Johnson,
10 Lundstrum, Maddox, Magie, McCollum, McCullough, M. McElroy, McGruder, B. McKenzie, J. Moore,
11 K. Moore, Painter, Pearce, Puryear, Rye, T. Shephard, M. Shepherd, Springer, Steele, Tosh, Unger,
12 Vaught, Warren, Wing, Wooldridge, Wooten
13

For An Act To Be Entitled

14 AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR
15 THE ARKANSAS MUSEUM OF FINE ARTS AND THE ARKANSAS
16 MUSEUM OF FINE ARTS FOUNDATION; AND FOR OTHER
17 PURPOSES.
18
19
20

Subtitle

21 TO CREATE A SALES AND USE TAX EXEMPTION
22 FOR THE ARKANSAS MUSEUM OF FINE ARTS AND
23 THE ARKANSAS MUSEUM OF FINE ARTS
24 FOUNDATION.
25
26

27 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
28

29 SECTION 1. Arkansas Code § 26-52-401, concerning the sales tax
30 exemptions for certain products and services, is amended to add an additional
31 subdivision to read as follows:

32 (45) Gross receipts or gross proceeds derived from the sale of
33 tangible personal property, specified digital products, a digital code, or a
34 service to the Arkansas Museum of Fine Arts or the Arkansas Museum of Fine
35 Arts Foundation.
36



