

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 86th General Assembly
3 Regular Session, 2007

A Bill

HOUSE BILL 2228

4
5 By: Representatives J. Roebuck, Maloch, Abernathy, Blount, T. Bradford, E. Brown, Burris, Cash,
6 Cheatham, Cook, Gaskill, Hardwick, Hoyt, Hyde, Jeffrey, Kenney, Key, King, Lowery, Moore, Pennartz,
7 Pickett, Powers, Rainey, Sample, Saunders, Shelby, L. Smith, Stewart, Sullivan, Wills
8 By: Senator Madison

For An Act To Be Entitled

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11 AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION
12 FOR THE SALE OF USED TEXTBOOKS TO STUDENTS
13 ENROLLED IN AN INSTITUTION OF HIGHER EDUCATION;
14 AND FOR OTHER PURPOSES.
15

Subtitle

16
17 TO PROVIDE A SALES AND USE TAX EXEMPTION
18 FOR THE SALE OF USED TEXTBOOKS TO
19 STUDENTS ENROLLED IN AN INSTITUTION OF
20 HIGHER EDUCATION.
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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26 SECTION 1. Arkansas Code § 26-52-401, concerning gross receipts tax
27 exemptions for various products and services, is amended to add the following
28 subdivision:

29 (39)(A) Gross receipts or gross proceeds derived from the sale
30 of a used textbook to a student enrolled in an institution of higher
31 education.

32 (B) As used in this subdivision:

33 (i) "Institution of higher education" means an
34 accredited postsecondary educational institution, college, or university; and

35 (ii) "Textbook" means a traditional book or trade
36 book in printed and bound form that is published primarily for use by



1 students in the classroom.

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3 SECTION 2. Section 1 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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