

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

A Bill

HOUSE BILL 1740

5 By: Representatives Warren, Cozart
6 By: Senator M. McKee
7

For An Act To Be Entitled

9 AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR
10 SALES TO THE YOUNG MEN’S CHRISTIAN ASSOCIATION; AND
11 FOR OTHER PURPOSES.
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Subtitle

15 TO CREATE A SALES AND USE TAX EXEMPTION
16 FOR SALES TO THE YOUNG MEN’S CHRISTIAN
17 ASSOCIATION.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code § 26-52-401, concerning sales tax exemptions
23 for various products and services, is amended to add an additional
24 subdivision to read as follows:

25 (43) Gross receipts or gross proceeds from the sale of tangible
26 personal property, specified digital products, a digital code, or a service
27 to the Y, also known as the Young Men’s Christian Association.
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29 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
30 first day of the calendar quarter following the effective date of this act.
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