

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

A Bill

HOUSE BILL 1485

5 By: Representative K. Brown
6 By: Senator D. Wallace
7

For An Act To Be Entitled

9 AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR
10 SALES TO CERTAIN ORGANIZATIONS THAT SUPPORT VETERANS'
11 FACILITIES; AND FOR OTHER PURPOSES.
12
13

Subtitle

15 TO CREATE A SALES AND USE TAX EXEMPTION
16 FOR SALES TO CERTAIN ORGANIZATIONS THAT
17 SUPPORT VETERANS' FACILITIES.
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
20

21 SECTION 1. Arkansas Code § 26-52-401, concerning sales tax exemptions
22 for various products and services, is amended to add an additional
23 subdivision to read as follows:

24 (45) Gross receipts or gross proceeds from the sale of tangible
25 personal property, specified digital products, a digital code, or a service
26 to:

27 (A) The Arkansas Veterans Cemetery Foundation; or

28 (B) An organization that is:

29 (i) Described in 26 U.S.C. § 501(c)(3), as it
30 existed on January 1, 2025;

31 (ii) Registered as a nonprofit with the Secretary of
32 State; and

33 (iii) Established to support Veterans' cemeteries in
34 the state, Veterans' homes in the state, or facilities administered by the
35 Department of Veterans Affairs.
36



1 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
2 first day of the calendar quarter following the effective date of this act.
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36