

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

A Bill

HOUSE BILL 1972

5 By: Representative M. McElroy
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For An Act To Be Entitled

8
9 AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR
10 THE HELENA WEST HELENA FUTURE LEADERS YOUTH SPORTS
11 ASSOCIATION; AND FOR OTHER PURPOSES.
12
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Subtitle

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15 TO CREATE A SALES AND USE TAX EXEMPTION
16 FOR THE HELENA WEST HELENA FUTURE
17 LEADERS YOUTH SPORTS ASSOCIATION.
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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 the sales tax
22 exemptions for various products and services, is amended to add an additional
23 subdivision to read as follows:

24 (45) Gross receipts or gross proceeds derived from the sale of
25 tangible personal property, specified digital products, a digital code, or a
26 service to the Helena West Helena Future Leaders Youth Sports Association.
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28 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
29 first day of the calendar quarter following the effective date of this act.
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