

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

A Bill

SENATE BILL 200

5 By: Senator K. Hammer
6 By: Representative Hawk
7

For An Act To Be Entitled

8
9 AN ACT TO INCLUDE TEXTBOOKS AND OTHER INSTRUCTIONAL
10 MATERIALS THAT ARE LEASED IN THE EXEMPTION FROM THE
11 GROSS RECEIPTS TAX; AND FOR OTHER PURPOSES.
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Subtitle

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15 TO INCLUDE TEXTBOOKS AND OTHER
16 INSTRUCTIONAL MATERIALS THAT ARE LEASED
17 IN THE EXEMPTION FROM THE GROSS RECEIPTS
18 TAX.
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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 § 26-52-437(a)(2), concerning the definition
23 of "instructional materials" as it relates to the exemption of textbooks and
24 other instructional materials from the gross receipts tax, is amended to read
25 as follows:

26 (2) "Instructional materials" does not include:

27 (A) Items purchased or leased for use in:

28 (i) Interscholastic extracurricular activities; or

29 (ii) Administration or maintenance of a school; or

30 (B) Construction materials or supplies.
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32 SECTION 2. Arkansas Code § 26-52-437(b), concerning the conditions
33 under which textbooks and other instructional materials are exempt from the
34 gross receipts tax, is amended to read as follows:

35 (b) Textbooks, library books, and other instructional materials shall
36 be exempt from the gross receipts tax levied by this chapter if purchased or



1 leased by:

2 (1) An Arkansas public school district or Arkansas public school
3 that receives state funding; or

4 (2) The State of Arkansas for free distribution to Arkansas
5 public school districts or Arkansas public schools.

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