

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

# A Bill

SENATE BILL 535

5 By: Senators Hester, J. Boyd, J. Bryant, Crowell, B. Davis, J. Dismang, J. English, Flippo, S. Flowers, K.  
6 Hammer, Irvin, B. Johnson, M. Johnson, G. Leding, F. Love, J. Petty, J. Scott, C. Tucker, D. Wallace  
7 By: Representatives Evans, F. Allen, Barnes, Barnett, Beaty Jr., Bentley, S. Berry, Breaux, K. Brown, M.  
8 Brown, Childress, Clowney, A. Collins, Cozart, Dalby, Duffield, Eaves, Ennett, K. Ferguson, Furman,  
9 Gazaway, Gonzales Worthen, Gramlich, Hawk, Henley, Holcomb, Hollowell, Hudson, L. Johnson,  
10 Lundstrum, Maddox, Magie, McCollum, McCullough, M. McElroy, McGruder, B. McKenzie, J. Moore,  
11 K. Moore, Painter, Pearce, Puryear, Rye, T. Shephard, M. Shepherd, Springer, Steele, Tosh, Unger,  
12 Vaught, Warren, Wing, Wooldridge, Wooten  
13

## For An Act To Be Entitled

14 AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR  
15 THE ARKANSAS MUSEUM OF FINE ARTS AND THE ARKANSAS  
16 MUSEUM OF FINE ARTS FOUNDATION; AND FOR OTHER  
17 PURPOSES.  
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## Subtitle

21 TO CREATE A SALES AND USE TAX EXEMPTION  
22 FOR THE ARKANSAS MUSEUM OF FINE ARTS AND  
23 THE ARKANSAS MUSEUM OF FINE ARTS  
24 FOUNDATION.  
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27 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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29 SECTION 1. Arkansas Code § 26-52-401, concerning the sales tax  
30 exemptions for certain products and services, is amended to add an additional  
31 subdivision to read as follows:

32 (45) Gross receipts or gross proceeds derived from the sale of  
33 tangible personal property, specified digital products, a digital code, or a  
34 service to the Arkansas Museum of Fine Arts or the Arkansas Museum of Fine  
35 Arts Foundation.  
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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.  
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