

Stricken language would be deleted from and underlined language would be added to present law.  
Act 1419 of the Regular Session

State of Arkansas  
89th General Assembly  
Regular Session, 2013

As Engrossed: S4/11/13  
**A Bill**

SENATE BILL 1006

By: Senator J. Hutchinson

### For An Act To Be Entitled

AN ACT TO CREATE AN EXEMPTION FROM THE SALES AND USE  
TAX FOR NONPROFIT BLOOD DONATION ORGANIZATIONS; AND  
FOR OTHER PURPOSES.

### Subtitle

TO CREATE AN EXEMPTION FROM THE SALES AND  
USE TAX FOR NONPROFIT BLOOD DONATION  
ORGANIZATIONS.

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

SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4, is amended to add an additional section to read as follows:

26-52-446. Nonprofit blood donation organizations.

(a) The gross receipts or gross proceeds from the sale of tangible personal property or a service to a nonprofit blood donation organization are exempt from the gross receipts tax levied by this chapter and the compensating use tax levied by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.

(b) As used in this section, "nonprofit blood donation organization" means an organization described in 26 U.S.C. § 501(c)(3), as it existed on January 1, 2013, that is:

(1) Operated wholly or in part for the purpose of obtaining, collecting, separating, treating, testing, storing, processing, preparing for transfusing, furnishing, donating, or distributing human blood or parts or fractions of single blood units or products derived from single blood units; and



(2) Is registered as a blood establishment with the United States Food and Drug Administration.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the first day of the calendar quarter following the effective date of this act.

*/s/J. Hutchinson*

**APPROVED: 04/22/2013**