

State of Arkansas
92nd General Assembly
Regular Session, 2019

A Bill

SENATE BILL 581

By: Senator J. Dismang
By: Representative Eaves

For An Act To Be Entitled

AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR
CERTAIN SALES BY NONPROFIT YOUTH ATHLETIC
ORGANIZATIONS; AND FOR OTHER PURPOSES.

Subtitle

TO PROVIDE A SALES AND USE TAX EXEMPTION
FOR CERTAIN SALES BY NONPROFIT YOUTH
ATHLETIC ORGANIZATIONS.

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

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

(40) Gross receipts or gross proceeds derived from sales of tangible personal property at a concession stand operated by a nonprofit youth athletic organization if:

(A) The individuals operating the concession stand are members of the nonprofit youth athletic organization or volunteers working on behalf of the nonprofit youth athletic organization; and

(B) All of the proceeds from the sales of tangible personal property at the concession stand go to the nonprofit youth athletic organization.

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.



APPROVED: 4/1/19