

public charter school, as defined in § 6-23-103.

SECTION 2. Arkansas Code § 26-52-518(a)(3)(C), concerning the definition of "special event" in relation to the collection of sales taxes, is amended to read as follows:

- (C) The special events shall not include: ~~any~~
- (i) A county, district, or state fair; ~~or the~~
 - (ii) The four states livestock show that has been approved, ~~pursuant to~~ under the rules of the Arkansas Livestock and Poultry Commission, to receive state funds; ~~or~~
 - (iii)(a) A public school fundraising event sponsored by a parent teacher organization, a parent teacher association, or a similar organization if the:
 - (1) Ticket sales to the fundraising event are sold by public school personnel, students, parents of students, and community volunteers and businesses; and
 - (2) Gross proceeds from the ticket sales are used to directly assist the public school in fulfilling its mission of educating children.
- (b) As used in this subdivision
- (a)(3)(C)(iii), "public school" means any school operated by a public school district or any open-enrollment public charter school, as defined in § 6-23-103; and

SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective on the first day of the calendar quarter following the effective date of this act.

/s/Lowery

APPROVED: 4/25/21