

State of Arkansas  
94th General Assembly  
Regular Session, 2023

# A Bill

HOUSE BILL 1523

By: Representatives K. Moore, Eaves

By: Senator J. Dismang

## For An Act To Be Entitled

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

## Subtitle

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

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

SECTION 1. Arkansas Code § 26-52-401(40), concerning sales of tangible personal property by nonprofit youth athletic organizations, is amended 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: 4/4/23