

State of Arkansas
95th General Assembly
Regular Session, 2025

A Bill

SENATE BILL 535

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

For An Act To Be Entitled

AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR
THE ARKANSAS MUSEUM OF FINE ARTS AND THE ARKANSAS
MUSEUM OF FINE ARTS FOUNDATION; AND FOR OTHER
PURPOSES.

Subtitle

TO CREATE A SALES AND USE TAX EXEMPTION
FOR THE ARKANSAS MUSEUM OF FINE ARTS AND
THE ARKANSAS MUSEUM OF FINE ARTS
FOUNDATION.

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

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

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



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: 4/17/25