

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas  
89th General Assembly  
Regular Session, 2013

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

SENATE BILL 783

By: Senator J. Key

### For An Act To Be Entitled

AN ACT TO CREATE AN EXEMPTION FROM THE SALES AND USE  
TAX FOR CERTAIN PREGNANCY RESOURCE CENTERS; AND FOR  
OTHER PURPOSES.

### Subtitle

TO CREATE AN EXEMPTION FROM THE SALES AND  
USE TAX FOR CERTAIN PREGNANCY RESOURCE  
CENTERS.

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. Rural pregnancy resource centers.

(a) The gross receipts or gross proceeds from the sale of tangible personal property or a service to a rural pregnancy resource center are exempt from the gross receipts tax levied by the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq., 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, "rural pregnancy resource center" means a nonprofit organization that:

(1) Provides help and resources to pregnant women regarding matters related to their pregnancy; and

(2) Is located in a city or town with a population that does not exceed twenty thousand (20,000) according to the most recent federal decennial census.



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. Key*