

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

State of Arkansas
90th General Assembly
Regular Session, 2015

A Bill

SENATE BILL 95

By: Senator J. Woods
By: Representative Neal

For An Act To Be Entitled

AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR
CERTAIN SERVICE ORGANIZATIONS; AND FOR OTHER
PURPOSES.

Subtitle

TO CREATE A SALES AND USE TAX EXEMPTION
FOR CERTAIN SERVICE ORGANIZATIONS.

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

SECTION 1. Arkansas Code § 26-52-401, concerning various products and services that are exempt from the gross receipts tax, is amended to add an additional subdivision to read as follows:

(40) Gross receipts or gross proceeds derived from sales of tangible personal property or services to the following service organizations:

(A) Knights of Columbus or a local club, council, or organization of Knights of Columbus;

(B) Kiwanis International or a local club or organization of Kiwanis International;

(C) Lions Clubs International or a local club or organization of Lions Clubs International;

(D) A masonic lodge;

(E) Optimist International or a local club or organization of Optimist International;

(F) Rotary International or a club or local organization



of Rotary International; and

(G) United States Junior Chamber or a local club or organization of United States Junior Chamber.

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.