

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

State of Arkansas  
91st General Assembly  
Regular Session, 2017

As Engrossed: H3/3/17  
**A Bill**

HOUSE BILL 1795

By: Representatives Gates, Ballinger, Cozart, K. Hendren, G. Hodges, Lemons, Lundstrum, A. Mayberry,  
Pilkington, Richmond, B. Smith, Speaks, Sullivan, Tosh, Womack

By: Senator A. Clark

### **For An Act To Be Entitled**

AN ACT TO EXEMPT CERTAIN DONATED ITEMS FROM SALES AND  
USE TAXES; AND FOR OTHER PURPOSES.

### **Subtitle**

TO EXEMPT CERTAIN DONATED ITEMS FROM  
SALES AND USE TAXES.

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

SECTION 1. Arkansas Code § 26-52-401(12), concerning the exemption from sales and use taxes for items sold for resale, is amended to add an additional subdivision to read as follows:

(C)(i) An item that is originally purchased for resale and is later donated is classified as having been sold for purposes of resale.

(ii) The sales price for an item described in subdivision (12)(C)(i) of this section is the amount received in exchange for the item that was donated;

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/Gates*

