

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

State of Arkansas  
92nd General Assembly  
Regular Session, 2019

# A Bill

HOUSE BILL 1764

By: Representative J. Mayberry

## For An Act To Be Entitled

AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR THE SALE OF USED TEXTBOOKS TO STUDENTS ENROLLED IN AN INSTITUTION OF HIGHER EDUCATION; AND FOR OTHER PURPOSES.

### Subtitle

TO PROVIDE A SALES AND USE TAX EXEMPTION FOR THE SALE OF USED TEXTBOOKS TO STUDENTS ENROLLED IN AN INSTITUTION OF HIGHER EDUCATION.

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

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

(40)(A) Gross receipts or gross proceeds derived from the sale of a used textbook to a student enrolled in an institution of higher education.

(B) As used in this subdivision (40):

(i) "Institution of higher education" means an accredited postsecondary educational institution, college, or university; and

(ii) "Textbook" means a traditional book or trade book in printed and bound form that is published primarily for use by students in the classroom.

SECTION 2. Section 1 of this act is effective on the first day of the



calendar quarter following the effective date of this act.