

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

State of Arkansas
93rd General Assembly
Regular Session, 2021

A Bill

HOUSE BILL 1641

By: Representatives Warren, Cozart

For An Act To Be Entitled

AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR SALES TO THE YOUNG MEN'S CHRISTIAN ASSOCIATION; TO DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES.

Subtitle

TO PROVIDE A SALES AND USE TAX EXEMPTION FOR SALES TO THE YOUNG MEN'S CHRISTIAN ASSOCIATION; AND TO DECLARE AN EMERGENCY.

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 various products and services, is amended to add an additional subdivision to read as follows:

(42) Gross receipts or gross proceeds derived from sales of tangible personal property, specified digital products, a digital code, or services to the Young Men's Christian Association.

SECTION 2. EMERGENCY CLAUSE. It is found and determined by the General Assembly of the State of Arkansas that that the Young Men's Christian Association provides valuable services to Arkansas citizens by empowering young people to reach their full potential, improving community well-being, and inspiring positive action in local communities; that the Young Men's Christian Association is impaired in its ability to benefit the local communities of this state by the levy of state and local sales and use taxes on the purchases of goods and services; and that this act is immediately necessary to exempt those purchases from state and local sales and use taxes



and to enable the Young Men's Christian Association to expand the beneficial programs it offers within Arkansas. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on:

(1) The date of its approval by the Governor;

(2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or

(3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.