

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

SENATE BILL 244

By: Senator K. Hammer  
By: Representative Evans

## For An Act To Be Entitled

AN ACT TO AMEND THE LAW GOVERNING THE SALES TAX TREATMENT OF CERTAIN PURCHASES BY PUBLIC SCHOOLS; TO AMEND THE DEFINITION OF "INSTRUCTIONAL MATERIALS" FOR PURPOSES OF THE SALES TAX EXEMPTION FOR INSTRUCTIONAL MATERIALS PURCHASED BY A SCHOOL; TO DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES.

## Subtitle

TO AMEND THE DEFINITION OF "INSTRUCTIONAL MATERIALS" FOR PURPOSES OF THE SALES TAX EXEMPTION FOR INSTRUCTIONAL MATERIALS PURCHASED BY A SCHOOL; AND TO DECLARE AN EMERGENCY.

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

SECTION 1. Arkansas Code § 26-52-437(a)(1)(D), concerning the definition of "instructional materials" for purposes of the sales tax exemption for certain instructional materials purchased by a public school, is amended to read as follows:

(D) Technology-based educational materials and electronic software that require the use of electronic equipment in order to be used in the learning process, ~~except for~~ and the equipment required to make use of these materials;

SECTION 2. EMERGENCY CLAUSE. It is found and determined by the



General Assembly of the State of Arkansas that due to the coronavirus 2019 (COVID-19) pandemic, schools in Arkansas have devoted an extraordinary amount of time, effort, and expense to purchasing electronic devices for use as instructional materials in blended and virtual learning efforts for students; and that this act is immediately necessary because its passage will prompt and enable schools across Arkansas to purchase electronic devices for the immediate need and benefit of their students. Therefore, an emergency is declared to exist, and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2021.