

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

State of Arkansas
94th General Assembly
Regular Session, 2023

A Bill

HOUSE BILL 1740

By: Representatives Warren, Cozart

By: Senator M. McKee

For An Act To Be Entitled

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

Subtitle

TO CREATE A SALES AND USE TAX EXEMPTION
FOR SALES TO THE YOUNG MEN'S CHRISTIAN
ASSOCIATION.

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

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

(43) Gross receipts or gross proceeds from the sale of tangible personal property, specified digital products, a digital code, or a service to the Y, also known as the Young Men's Christian Association.

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.

