

State of Arkansas
94th General Assembly
Regular Session, 2023

A Bill

SENATE BILL 360

By: Senator Gilmore
By: Representative Beaty Jr.

For An Act To Be Entitled

AN ACT TO AMEND THE SALES TAX EXEMPTION FOR TEXTBOOKS AND INSTRUCTIONAL MATERIALS FOR PUBLIC SCHOOLS; TO PROVIDE A SALES TAX EXEMPTION FOR TEXTBOOKS, LIBRARY BOOKS, AND OTHER INSTRUCTIONAL MATERIALS PURCHASED BY LIBRARIES; AND FOR OTHER PURPOSES.

Subtitle

TO PROVIDE A SALES TAX EXEMPTION FOR TEXTBOOKS, LIBRARY BOOKS, AND OTHER INSTRUCTIONAL MATERIALS PURCHASED BY LIBRARIES.

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

SECTION 1. Arkansas Code § 26-52-437(b), concerning the sales tax exemption for textbooks and instructional materials for public schools, is amended to read as follows:

(b) Textbooks, library books, and other instructional materials shall be exempt from the gross receipts tax levied by this chapter if purchased by:

(1) An Arkansas school district or Arkansas public school that receives state funding; ~~or~~

(2) The State of Arkansas for free distribution to Arkansas school districts or Arkansas public schools;

(3) A public library in the state;

(4) An academic library in the state; or

(5) The Arkansas State Library.



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.