

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

State of Arkansas
95th General Assembly
Regular Session, 2025

A Bill

HOUSE BILL 1485

By: Representative K. Brown

By: Senator D. Wallace

For An Act To Be Entitled

AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR
SALES TO CERTAIN ORGANIZATIONS THAT SUPPORT VETERANS'
FACILITIES; AND FOR OTHER PURPOSES.

Subtitle

TO CREATE A SALES AND USE TAX EXEMPTION
FOR SALES TO CERTAIN ORGANIZATIONS THAT
SUPPORT VETERANS' FACILITIES.

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:

(45) Gross receipts or gross proceeds from the sale of tangible personal property, specified digital products, a digital code, or a service to:

(A) The Arkansas Veterans Cemetery Foundation; or

(B) An organization that is:

(i) Described in 26 U.S.C. § 501(c)(3), as it existed on January 1, 2025;

(ii) Registered as a nonprofit with the Secretary of State; and

(iii) Established to support Veterans' cemeteries in the state, Veterans' homes in the state, or facilities administered by the Department of Veterans Affairs.



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.