

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 1828

By: Representative Breaux

By: Senator J. Bryant

For An Act To Be Entitled

AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR
INSPIRATION POINT CENTER FOR THE ARTS, INC.; AND FOR
OTHER PURPOSES.

Subtitle

TO CREATE A SALES AND USE TAX EXEMPTION
FOR INSPIRATION POINT CENTER FOR THE
ARTS, INC.

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

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

(45) Gross receipts or gross proceeds derived from sales of tangible personal property, specified digital products, a digital code, or a service to Inspiration Point Center for the Arts, Inc.

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.

