

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 1972

By: Representative M. McElroy

## For An Act To Be Entitled

AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR  
THE HELENA WEST HELENA FUTURE LEADERS YOUTH SPORTS  
ASSOCIATION; AND FOR OTHER PURPOSES.

## Subtitle

TO CREATE A SALES AND USE TAX EXEMPTION  
FOR THE HELENA WEST HELENA FUTURE  
LEADERS YOUTH SPORTS ASSOCIATION.

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

SECTION 1. Arkansas Code § 26-52-401, concerning the 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 derived from the sale of tangible personal property, specified digital products, a digital code, or a service to the Helena West Helena Future Leaders Youth Sports 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.

