

1 State of Arkansas
2 94th General Assembly
3 Regular Session, 2023
4

A Bill

HOUSE BILL 1490

5 By: Representative A. Collins
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For An Act To Be Entitled

8 AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR
9 THE ARKANSAS MUSEUM OF FINE ARTS; AND FOR OTHER
10 PURPOSES.
11

Subtitle

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14 TO CREATE A SALES AND USE TAX EXEMPTION
15 FOR THE ARKANSAS MUSEUM OF FINE ARTS.
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. Arkansas Code § 26-52-401, concerning the sales tax
21 exemptions for certain products and services, is amended to add an additional
22 subdivision to read as follows:

23 (43) Gross receipts or gross proceeds derived from the sale of
24 tangible personal property, specified digital products, a digital code, or a
25 service to the Arkansas Museum of Fine Arts.
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27 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
28 first day of the calendar quarter following the effective date of this act.
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