

1 State of Arkansas  
2 92nd General Assembly  
3 Regular Session, 2019  
4

# A Bill

SENATE BILL 581

5 By: Senator J. Dismang  
6 By: Representative Eaves  
7

## For An Act To Be Entitled

9 AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR  
10 CERTAIN SALES BY NONPROFIT YOUTH ATHLETIC  
11 ORGANIZATIONS; AND FOR OTHER PURPOSES.  
12  
13

## Subtitle

15 TO PROVIDE A SALES AND USE TAX EXEMPTION  
16 FOR CERTAIN SALES BY NONPROFIT YOUTH  
17 ATHLETIC ORGANIZATIONS.  
18  
19

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
21

22 SECTION 1. Arkansas Code § 26-52-401, concerning the sales tax  
23 exemption for various products and services, is amended to add an additional  
24 subdivision to read as follows:

25 (40) Gross receipts or gross proceeds derived from sales of  
26 tangible personal property at a concession stand operated by a nonprofit  
27 youth athletic organization if:

28 (A) The individuals operating the concession stand are  
29 members of the nonprofit youth athletic organization or volunteers working on  
30 behalf of the nonprofit youth athletic organization; and

31 (B) All of the proceeds from the sales of tangible  
32 personal property at the concession stand go to the nonprofit youth athletic  
33 organization.  
34

35 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the  
36 first day of the calendar quarter following the effective date of this act.

