

1 State of Arkansas
2 89th General Assembly
3 Regular Session, 2013
4

As Engrossed: S4/11/13

A Bill

SENATE BILL 783

5 By: Senator J. Key
6

For An Act To Be Entitled

8 AN ACT TO CREATE AN EXEMPTION FROM THE SALES AND USE
9 TAX FOR CERTAIN PREGNANCY RESOURCE CENTERS; AND FOR
10 OTHER PURPOSES.
11

Subtitle

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14 TO CREATE AN EXEMPTION FROM THE SALES AND
15 USE TAX FOR CERTAIN PREGNANCY RESOURCE
16 CENTERS.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4, is
22 amended to add an additional section to read as follows:

23 26-52-446. Rural pregnancy resource centers.

24 (a) The gross receipts or gross proceeds from the sale of tangible
25 personal property or a service to a rural pregnancy resource center are
26 exempt from the gross receipts tax levied by the Arkansas Gross Receipts Act
27 of 1941, § 26-52-101 et seq., and the compensating use tax levied by the
28 Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.

29 (b) As used in this section, "rural pregnancy resource center" means a
30 nonprofit organization that:

31 (1) Provides help and resources to pregnant women regarding
32 matters related to their pregnancy; and

33 (2) Is located in a city or town with a population that does not
34 exceed twenty thousand (20,000) according to the most recent federal
35 decennial census.
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