



STATE OF ARKANSAS
**Department of Finance
and Administration**

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September 30, 2020

[REDACTED]

RE: Tax Exempt Status of the [REDACTED]
Opinion No. 20200802

[REDACTED]:

Your e-mail of August 4, 2020, has been referred to me for response. You have requested a renewal of Opinion No. 20170908 on behalf of the [REDACTED] ([REDACTED]). There have been no changes in the law or facts that affect the opinion since Opinion No. 20170908 was issued. Therefore, the opinion is renewed in its entirety as set forth below.

Arkansas Code Annotated § 26-52-401(10) exempts from taxation 4-H clubs and FFA clubs in Arkansas, the Arkansas 4-H Foundation, the Arkansas Future Farmers of America Foundation, and the Arkansas Future Farmers of America Association. Gross receipts and gross proceeds derived from the sale of tangible personal property, specified digital products, a digital code, or services to these organizations are exempt from the gross receipts tax.

This letter opinion may be used to verify that your organization is tax-exempt. Please note that the exemption discussed herein applies only to said clubs, foundations, and associations listed in Ark. Code Ann. § 26-52-401(10), and not to purchases or services for the benefit of individuals who may be members of the clubs, foundations, or associations.

In accordance with Arkansas Gross Receipts Tax Rule GR-75, this opinion is based upon my understanding of the facts as set out in your inquiry and as current Arkansas laws and rules govern those facts. Any change in the facts or law could result in a different opinion. This opinion will not be binding upon the Department for any topic not specifically addressed herein. Please be advised that this opinion may only be binding upon the Department for three (3) years from the date of issuance.

Sincerely,

Leslie Fryxell, Attorney
Revenue Legal Counsel