



**ARKANSAS  
DEPARTMENT OF  
FINANCE AND  
ADMINISTRATION**

**REVENUE DIVISION  
SALES & USE TAX SECTION  
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April 12, 1999

Dr. Sarah Anderson  
Associate Director - Family, Youth & 4-H Education  
The Arkansas 4-H Foundation, Inc.  
P. O. Box 391  
Little Rock, AR 72203

Dear Dr. Anderson:

This will acknowledge your March 29<sup>th</sup> fax requesting an update to my letter of August 13, 1996, concerning the exempt status of 4-H groups in Arkansas.

The information in my 1996 letter is still valid. Arkansas Code Annotated §26-52-401(10) provides that "gross receipts derived from sales of tangible personal property or services to 4-H Clubs and FFA Clubs in this State, to the Arkansas 4-H Foundations, The Arkansas Future Farmers of America Foundation, and the Arkansas Future Farmers of America Association" are exempted from the Arkansas Gross Receipts Tax. This exemption applies to all goods and services the enumerated organizations purchase, regardless how the purchases will be used.

Since this exemption is set forth by law, an exemption certificate is not required, and you may reproduce this letter as necessary as evidence of the exemption.

if I may be of further service please call 501-682-1895.

Sincerely,

A handwritten signature in cursive script, appearing to read "Clifton Poole".

Clifton Poole, Manager  
Sales/Use Tax Section