



**ARKANSAS
DEPARTMENT OF
FINANCE AND
ADMINISTRATION**

REVENUE DIVISION

**SALES & USE TAX SECTION
P. O. BOX 1272
LITTLE ROCK, AR 72203-1272
PHONE (501) 682-1895
FAX (501) 683-4283**

May 26, 2009

RECEIVED

MAY 28 2009

4-H Youth Development

Darlene Z. Baker
Assistant Director - 4-H Youth Development
University of Arkansas
Division of Agriculture
P.O. Box 391
Little Rock, AR 72203

Dear Ms. Baker:

Please accept my sincere apology for the delay in responding to your letter, dated October 30, 2007, requesting an update of the April 12, 1999 letter provided by Clifton Poole. I recently found your letter attached to another file.

The information in Mr. Poole's 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 Foundation, 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 of 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 you have any questions, or we may be of assistance, please call 501-682-1895.

Sincerely,

A handwritten signature in black ink that reads "Janet Yates".

Janet Yates
Revenue Division Manager
Registration Unit
Sales and Use Tax Section