



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

**REVENUE LEGAL COUNSEL**

Post Office Box 1272, Room 2380

Little Rock, Arkansas 72203-1272

Phone: (501) 682-7030

Fax: (501) 682-7599

<http://www.state.ar.us/dfa>

September 11, 2009

Mr. Terry Crawford  
Ronald McDonald House Charities of Arkansas, Inc.  
1009 Wolfe Street  
Little Rock, AR 72202

RE: Tax Exemption for the Ronald McDonald House  
Opinion No. 20090905

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Dear Mr. Crawford:

This letter confirms the tax exemption for purchases of goods and services made by Ronald McDonald House Charities of Arkansas, Inc. Pursuant to Ark. Code Ann. § 26-52-401(21) the Ronald McDonald House, as a nonprofit organization the sole purpose of which is to provide temporary housing to the family members of hospital patients, is exempt from tax on its purchases of tangible personal property or services. Please note, however, that this exemption does not apply to the gross receipts or gross proceeds derived from the sale of materials used in the construction, repair, or expansion of the Ronald McDonald House.

You may provide your vendors a copy of this letter as authoritative documentation as to the Ronald McDonald House's exemption, or you may apply for a tax-exemption permit through the Department's Sales and Use Tax office. That permit would obviate the need for your organization to obtain renewed letter opinions such as this.

This opinion is based on my understanding of the facts as set out in your inquiry as current Arkansas laws, rules and regulations govern those facts. Any changes in those facts or the law could result in a different opinion.

Sincerely,

A handwritten signature in black ink, appearing to read "Ray S. Pierce", written over a horizontal line.

Ray S. Pierce, Attorney  
Revenue Legal Counsel