

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

Act 2168 of the Regular Session

1 State of Arkansas
2 85th General Assembly
3 Regular Session, 2005
4

As Engrossed: H2/10/05

A Bill

HOUSE BILL 1283

5 By: Representatives Scroggin, Sullivan, L. Evans, Petrus, Walters
6 By: Senator Broadway
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9 **For An Act To Be Entitled**

10 AN ACT TO CREATE AN EXEMPTION FROM THE GROSS
11 RECEIPTS TAX FOR LIVESTOCK REPRODUCTION EQUIPMENT
12 OR SUBSTANCES; AND FOR OTHER PURPOSES.
13

14 **Subtitle**

15 TO CREATE AN EXEMPTION FROM THE GROSS
16 RECEIPTS TAX FOR LIVESTOCK REPRODUCTION
17 EQUIPMENT OR SUBSTANCES.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended
23 to add an additional section to read as follows:

24 26-52-438. Livestock reproduction equipment or substances.

25 (a) As used in this section:

26 (1) "Livestock" means any mammal the products of which
27 ordinarily are used for food or human consumption;

28 (2) "Livestock reproduction equipment" means any of the
29 following used in the reproduction of livestock:

30 (A) Nitrogen;

31 (B) Nitrogen tanks; or

32 (C) Any equipment used to implement the reproduction
33 technique; and

34 (3) "Livestock reproduction substance" means any natural or
35 artificial substance used in the reproduction of livestock, including semen



1 or embryos.

2 (b) Any livestock reproduction equipment or livestock reproduction
3 substance shall be exempt from the tax imposed by the Arkansas Gross Receipts
4 Act of 1941, as amended, § 26-52-101 et seq. 26-52-1006.

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6 SECTION 2. This act shall apply to the sale of livestock reproduction
7 equipment or livestock reproduction substances sold on the first day of the
8 calendar month following the ninetieth day after the sine die adjournment of
9 this session or the first day of the calendar month following the ninetieth
10 day after a recess or adjournment for a period longer than ninety (90) days.

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12 */s/ Scroggin, et al*

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15 *APPROVED: 4/13/2005*

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