1	State of Arkansas
2	79th General Assembly ABII ACT 98 OF 1993
3	Regular Session, 1993 SENATE BILL 19
4	By: Senators Jewell, Keet, Gwatney, et al.
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7	For An Act To Be Entitled
8	"AN ACT TO EXEMPT CHEMICALS, NUTRIENTS, AND OTHER
9	INGREDIENTS USED IN THE PRODUCTION OF YEAST FROM THE
10	ARKANSAS GROSS RECEIPTS TAX AND THE ARKANSAS COMPENSATING
11	(USE) TAX; AND FOR OTHER PURPOSES."
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13	Subtitle
14	"TO EXEMPT CHEMICALS AND OTHER INGREDIENTS USED IN THE
15	PRODUCTION OF YEAST FROM THE GROSS RECEIPTS TAX AND THE
16	COMPENSATING (USE) TAX."
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18	BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20	SECTION 1. Arkansas Code Annotated § 26-52-405 is amended to read as
21	follows:
22	"26-52-405. Products used for livestock, poultry and agricultural
23	production.
24	The gross receipts or gross proceeds derived from sales from
25	agricultural fertilizer, agricultural limestone, and agricultural chemicals,
26	includingbut not limited to, (i) agricultural pesticides and herbicides used
27	in commercial production of agricultural products, (ii) vaccines,
28	medications and medicinal preparations used in treating livestock and poultry
29	being grown for commercial purposes, and (iii) chemicals, nutrients and other
30	ingredients used in the commercial production of yeast, are exempt from the
31	Arkansas gross receipts tax levied by the Arkansas Gross Receipts Act,
32	§26-52-101 et seq."
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34	SECTION 2. Arkansas Code Annotated § 26-53-119 is amended to read as
35	follows:
36	"26-53-119. Sale of products for treating livestock and poultry, and

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1 other commercial agricultural production.
         The gross receipts or gross proceeds derived from sales from
 3 agricultural fertilizer, agricultural limestone, and agricultural chemicals,
 4 includingbut not limited to, (i) agricultural pesticides and herbicides used
 5 in commercial production of agricultural products, (ii) vaccines,
 6 medications and medicinal preparations used in treating livestock and poultry
 7 being grown for commercial purposes, and (iii) chemicals, nutrients and other
 8 ingredients used in the commercial production of yeast, are exempt from the
 9 state compensating tax as levied by this subchapter."
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         SECTION 3. All provisions of this act of a general and permanent nature
12 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
13 Revision Commission shall incorporate the same in the Code.
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         SECTION 4. If any provision of this act or the application thereof to
16 any person or circumstance is held invalid, such invalidity shall not affect
17 other provisions or applications of the act which can be given effect without
18 the invalid provision or application, and to this end the provisions of this
19 act are declared to be severable.
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         SECTION 5. All laws and parts of laws in conflict with this act are
22 hereby repealed.
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                                  APPROVED: 2/8/93
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