

# Hall of the House of Representatives

## 89th General Assembly - Regular Session, 2013

### Amendment Form

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#### Subtitle of House Bill No. 1039

TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR UTILITIES USED BY QUALIFYING  
AGRICULTURAL STRUCTURES AND QUALIFYING AQUACULTURE AND HORTICULTURE  
EQUIPMENT.

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#### Amendment No. 1 to House Bill No. 1039

Amend House Bill No. 1039 as originally introduced:

Add Representatives Alexander, D. Altes, C. Armstrong, E. Armstrong, Baine, Baltz, Barnett, Bragg, Broadaway, Carnine, Copenhaver, Cozart, J. Dickinson, Ferguson, Fite, Hammer, Harris, Hickerson, Hodges, Holcomb, Jean, Kizzia, Lea, Leding, Lowery, Magie, McElroy, McGill, Murdock, Richey, Steel, W. Wagner, D. Whitaker, Williams, Word as cosponsors of the bill

AND

Add Senators J. Dismang, J. Hutchinson, Irvin, J. Key, Rapert, E. Williams as cosponsors of the bill

AND

Page 1, line 29, delete "Qualifying" and substitute "Utilities used for qualifying"

AND

Page 1, line 36, delete "; and" and substitute ";

AND

Page 2, delete line 2, and substitute the following:  
"limitation a milking parlor, milk collection unit, and refrigeration unit;  
and

(C) A greenhouse used for commercial production;"

AND

Page 2, delete lines 14 through 22, and substitute the following:  
"(b)(1)(A) Beginning January 1, 2014, the gross receipts or gross





proceeds derived from the sale of electricity used by the following are exempt from the gross receipts tax levied by the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq., and the compensating use tax levied by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.:

(i) A qualifying agricultural structure used for a commercial purpose; and

(ii) Qualifying aquaculture or horticulture equipment operated for a commercial purpose.

(B) Beginning January 1, 2016, the gross receipts or gross proceeds derived from the sale of liquefied petroleum gas or natural gas used by the following are exempt from the gross receipts tax levied by the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq., and the compensating use tax levied by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.:

(i) A qualifying agricultural structure used for a commercial purpose; and

(ii) Qualifying aquaculture or horticulture equipment operated for a commercial purpose."

AND

Page 2, line 24, delete "subdivision (b)(1)" and substitute "subdivision (b)(1) or subdivision (b)(2)"

AND

Delete SECTION 2 in its entirety

The Amendment was read \_\_\_\_\_

By: Representative Wardlaw

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Chief Clerk