

# 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. 3 to House Bill No. 1039

Amend House Bill No. 1039 as engrossed, H2/14/13 (version: 02/14/2013 09:46:57 AM):

Add Senator A. Clark as a cosponsor of the bill

AND

Page 1, line 16, delete "CREATE AN EXEMPTION FROM" and substitute "REDUCE"

AND

Page 1, line 17, delete "FOR" and substitute "ON"

AND

Delete the subtitle in its entirety and substitute the following:

"TO REDUCE THE SALES AND USE TAX ON  
UTILITIES USED BY QUALIFYING  
AGRICULTURAL STRUCTURES AND QUALIFYING  
AQUACULTURE AND HORTICULTURE EQUIPMENT."

AND

Page 3, delete lines 1 through 5, and substitute the following:

"(b)(1)(A) Beginning January 1, 2014, 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., shall be levied at a rate of zero percent (0%) on the sale of electricity used by the following:"

AND

Page 3, delete lines 10 through 15, and substitute the following:



"(B) Beginning January 1, 2016, 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., shall be levied at a rate of zero percent (0%) on the sale of liquefied petroleum gas or natural gas used by the following:"

AND

Page 3, delete line 19, and substitute the following:

"equipment operated for a commercial purpose.

(2) However, the sale of a utility for a purpose stated in subdivision (b)(1) of this section shall remain subject to the excise tax of one-eighth of one percent (1/8 of 1%) levied in Amendment 75 to the Arkansas Constitution and the temporary excise tax of one-half percent (1/2%) levied in Amendment 91 to the Arkansas Constitution."

AND

Page 3, line 20, delete "(2)" and substitute "(3)"

AND

Page 3, line 21, delete "or subdivision (b)(2)"

AND

Page 3, line 25, delete "exemption" and substitute "reduced tax rate"

AND

Page 3, line 31, delete "exemption of" and substitute "levy of the reduced tax rate for"

AND

Page 3, delete line 35, and substitute the following:

"reduced tax rate.

(e) To claim the reduced tax rate provided under this section, a taxpayer eligible for the reduced tax rate shall apply to the Department of Finance and Administration for a refund of the sales tax paid in excess of the reduced tax rate.

AND

Page 3, line 36, delete "(e)" and substitute "(f)"

The Amendment was read \_\_\_\_\_  
By: Representative Wardlaw

