

*As Engrossed: 4/7/93*

1 **State of Arkansas**  
2 **79th General Assembly**  
3 **Regular Session, 1993**  
4 **By: Representative B. Wood**

# A Bill

**HOUSE BILL 1610**

## For An Act To Be Entitled

8 "AN ACT TO PROVIDE THAT MACHINERY AND EQUIPMENT USED TO  
9 PRODUCE OR REPAIR REPLACEMENT DIES, MOLDS OR OTHER REPAIR  
10 PARTS ARE SUBJECT TO THE GROSS RECEIPTS AND COMPENSATING  
11 OR USE TAX ACT; AND FOR OTHER PURPOSES."

## Subtitle

14 "AN ACT TO TAX MACHINERY AND EQUIPMENT USED TO PRODUCE OR  
15 REPAIR REPLACEMENT DIES OR MOLDS."

17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

19 SECTION 1. Ark. Code Ann. §26-52-402(c)(2)(C) is amended by adding a  
20 new subsection (ix):

21 "(ix) Machinery and equipment used by a manufacturer to produce or  
22 repair replacement dies, molds, repair parts or replacement parts used or  
23 consumed in the manufacturer's own manufacturing process."

25 SECTION 2. Ark. Code Ann. §26-53-114(c)(3)(C) is amended by adding a  
26 new subsection (ix):

27 "(ix) Machinery and equipment used by a manufacturer to produce or  
28 repair replacement dies, molds, repair parts or replacement parts used or  
29 consumed in the manufacturer's own manufacturing process."

31 SECTION 3. All provisions of this act of a general and permanent nature  
32 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
33 Revision Commission shall incorporate the same in the Code.

35 SECTION 4. If any provision of this act or the application thereof to

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1 any person or circumstance is held invalid, such invalidity shall not affect  
2 other provisions or applications of the act which can be given effect without  
3 the invalid provision or application, and to this end the provisions of this  
4 act are declared to be severable.

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6 SECTION 5. All laws and parts of laws in conflict with this act are  
7 hereby repealed.

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*/s/B. Wood*

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