

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Senator Ross**

A Bill

SENATE BILL 182

For An Act To Be Entitled

8 "AN ACT TO EXEMPT FROM THE ARKANSAS GROSS RECEIPTS TAX AND
9 THE ARKANSAS COMPENSATING TAX, CERTAIN *FORMS* WHICH ARE
10 CONSUMED OR DESTROYED DURING THE MANUFACTURE OF THE ITEM
11 FOR WHICH THE *FORM* WAS BUILT; AND FOR OTHER PURPOSES."

Subtitle

14 "TO EXEMPT CERTAIN *FORMS* FROM THE ARKANSAS GROSS RECEIPTS
15 TAX AND THE ARKANSAS COMPENSATING TAX."

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

19 SECTION 1. *Forms constructed of plaster, cardboard, fiberglass, natural*
20 *fibers, synthetic fibers or composites thereof* which determine the physical
21 characteristics of an item of tangible personal property and which are
22 destroyed or consumed during the manufacture of the item for which the
23 destroyed or consumed *form* was built are hereby exempted from the taxes levied
24 in the Arkansas Gross Receipts Act of 1941 and acts amendatory or supplemental
25 thereto and taxes levied in the Arkansas Compensating Tax Act of 1949 and acts
26 amendatory or supplemental thereto.

28 SECTION 2. All provisions of this act of a general and permanent nature
29 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
30 Revision Commission shall incorporate the same in the Code.

32 SECTION 3. If any provision of this act or the application thereof to
33 any person or circumstance is held invalid, such invalidity shall not affect
34 other provisions or applications of the act which can be given effect without
35 the invalid provision or application, and to this end the provisions of this

1 act are declared to be severable.

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3 SECTION 4. All laws and parts of laws in conflict with this act are
4 hereby repealed.

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6 SECTION 5. EMERGENCY. *It is hereby found and determined by the General*
7 *Assembly that under present law certain Arkansas businesses are put at an*
8 *unfair advantage against out of state businesses due to the `forms' used by*
9 *the business being subjected to the state sales tax; that substantial*
10 *employment opportunity is jeopardized in the state unless the relief provided*
11 *by this act is granted immediately; that this act should go into effect as*
12 *soon as possible in order to protect the employment opportunities within this*
13 *state. Therefore, an emergency is hereby declared to exist and this act being*
14 *necessary for the immediate preservation of the public peace, health and*
15 *safety shall be in full force and effect from and after its passage and*
16 *approval."*

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/s/ Senator Ross

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