

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**

A Bill

SENATE BILL

4 **By: Senators Jewell, Keet, Gwatney, et al.**

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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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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 medicationsand 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:

1 "26-53-119. Sale of products for treating livestock and poultry, and
2 other commercial agricultural production.

3 The gross receipts or gross proceeds derived from sales from
4 agricultural fertilizer, agricultural limestone, and agricultural chemicals,
5 includingbut not limited to, (i) agricultural pesticides and herbicides used
6 in commercial production of agricultural products, (ii) vaccines,
7 medicationsand medicinal preparationsused in treating livestock and poultry
8 being grown for commercial purposes, and (iii) chemicals, nutrients and other
9 ingredients used in the commercial production of yeast, are exempt from the
10 state compensating tax as levied by this subchapter."

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

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16 SECTION 4. If any provision of this act or the application thereof to
17 any person or circumstance is held invalid, such invalidity shall not affect
18 other provisions or applications of the act which can be given effect without
19 the invalid provision or application, and to this end the provisions of this
20 act are declared to be severable.

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23 hereby repealed.

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