

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

# A Bill

**SENATE BILL**

## For An Act To Be Entitled

8 "AN ACT TO EXEMPT SALES OF NATURAL GAS USED AS FUEL IN THE  
9 PROCESS OF MANUFACTURING FERTILIZER FROM ALL STATE AND  
10 LOCAL SALES AND USE TAXES; AND FOR OTHER PURPOSES."

## Subtitle

13 "TO EXEMPT SALES OF NATURAL GAS USED IN THE PROCESS OF  
14 MANUFACTURING FERTILIZER FROM ALL STATE AND LOCAL SALES  
15 AND USE TAXES."

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

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19 SECTION 1. The gross receipts or gross proceeds derived from sales of  
20 natural gas used as fuel in the process of manufacturing fertilizer is  
21 hereafter exempt from the Arkansas gross receipts tax levied by Arkansas Code  
22 Annotated §26-52-301 and §26-52-302 and §26-52-1002, and Arkansas compensating  
23 use tax levied by Arkansas Code Annotated §26-53-106 and §26-53-107, and all  
24 city and county sales and use tax.

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

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

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2 hereby repealed.

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