

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**

A BILL ACT 304 OF 1991
HOUSE BILL 1315

4 **By: Representatives McCuiston, McGinnis,**
5 **McGee, Brown, and Brownlee**

6
7 **For An Act To Be Entitled**

8 "AN ACT TO AMEND ARKANSAS CODE 26-52-416 TO ELIMINATE THE
9 REQUIREMENT THAT RECIPIENTS OF THE LOW INCOME ELECTRICITY
10 SALES TAX EXEMPTION FILE YEARLY APPLICATIONS; AND FOR
11 OTHER PURPOSES."

12
13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

14
15 SECTION 1. Arkansas Code section 26-52-416 is hereby amended by adding
16 subsections (e) and (f) as follows:

17 "(e) After a person has qualified for this exemption no additional
18 application shall be required. When a person who has qualified for this
19 exemption has household income exceeding the twelve thousand (\$12,000.00)
20 limit, the person is disqualified and must notify the electric utility on
21 forms provided by the Director. The notice form must be mailed to the
22 electric utility on or before March 1 of the year following the year the
23 household income exceeds twelve thousand dollars (\$12,000.00).

24 (f) If a person does not notify the electric utility and continues to
25 receive this exemption after his household income exceeds the qualification
26 limit, such person shall be liable for the amount of the tax exemption
27 received after the time for notification. The electric utility company shall
28 bill the amount of tax due as a result of disqualification and remit the tax
29 to the Director."

30
31 SECTION 2. The provisions of this act shall be in full force and effect
32 for years beginning on or after December 31, 1990.

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

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35

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

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 All laws and parts of laws in conflict with this act are hereby repealed.

APPROVED: 3-1-91

