

As Engrossed: 3/12/93

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

A Bill

ACT 1024 OF 1993
HOUSE BILL 1843

4 **By: Representatives Flanagin and George**

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For An Act To Be Entitled

8 "AN ACT TO EXEMPT SALES OF WASTE FUEL FOR USE IN
9 MANUFACTURING OPERATIONS FROM GROSS RECEIPTS TAXES; AND
10 FOR OTHER PURPOSES."

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Subtitle

13 "TO EXEMPT SALES OF WASTE FUEL FOR MANUFACTURING FROM
14 GROSS RECEIPTS TAXES."

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

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18 SECTION 1. Arkansas Code Annotated Title 26, Chapter 52, Subchapter 4
19 is amended to add the following section:

20 "26-52-421. There is specifically exempted from the tax imposed by
21 Arkansas Code Annotated §26-52-301 and §26-52-302, the following:

22 The gross receipts or gross proceeds derived from the sale of waste fuel
23 used in producing, manufacturing, fabricating, assembling, processing,
24 finishing, or packaging of articles of commerce at manufacturing or processing
25 plants or facilities in the State of Arkansas. The terms manufacturing or
26 processing shall have the same meaning as set out in Arkansas Code Annotated
27 §26-52-401(b). The term waste fuel shall mean products or materials which
28 *have been derived from tires or from municipal solid waste for use to produce*
29 *heat or power by burning.*"

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31 SECTION 2. 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.

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35 SECTION 3. If any provision of this act or the application thereof to
36 any person or circumstance is held invalid, such invalidity shall not affect

1 other provisions or applications of the act which can be given effect without
2 the invalid provision or application, and to this end the provisions of this
3 act are declared to be severable.

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6 hereby repealed.

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/s/Pat Flanagan, et al

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APPROVED: 4/12/93

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