

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Representative B. Wood**

A Bill

ACT 1140 OF 1993
HOUSE BILL 1490

For An Act To Be Entitled

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

Subtitle

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

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

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

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.

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.

36 SECTION 4. All laws and parts of laws in conflict with this act are

1 hereby repealed.

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APPROVED: 4/14/93

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