

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

A Bill

ACT 1183 OF 1993
SENATE BILL 722

For An Act To Be Entitled

8 "AN ACT TO EXEMPT FILL MATERIAL FROM THE ARKANSAS GROSS
9 RECEIPTS TAX ACT; AND FOR OTHER PURPOSES."

Subtitle

12 "AN ACT TO EXEMPT FILL MATERIAL FROM THE ARKANSAS GROSS
13 RECEIPTS TAX ACT."

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

17 SECTION 1. Ark. Code Ann. §26-52-401 is amended by adding at the end
18 thereof a new subsection to read as follows:

19 "*(29) (a) The gross receipts proceeds charged to a consumer or user for*
20 *the transfer of fill material by a business engaged in transporting or*
21 *delivering fill material, provided:*

22 *(1) such fill material was obtained free of charge by a business engaged*
23 *in transporting or delivering fill material, and*

24 *(2) the charge to the consumer or user is only for delivery.*

25 *(b) Any business claiming the exemption under subsection (a) shall keep*
26 *suitable records necessary to determine that fill material was obtained*
27 *without charge.*

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

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

1 act are declared to be severable.

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4 hereby repealed.

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/s/ Senator Russ

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APPROVED: 4/16/93

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