

As Engrossed: 4/7/93

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

A Bill

ACT 1250 OF 1993
HOUSE BILL 1610

For An Act To Be Entitled

8 *"AN ACT TO PROVIDE THAT MACHINERY AND EQUIPMENT USED TO*
9 *PRODUCE OR REPAIR REPLACEMENT DIES, MOLDS OR OTHER REPAIR*
10 *PARTS ARE SUBJECT TO THE GROSS RECEIPTS AND COMPENSATING*
11 *OR USE TAX ACT; AND FOR OTHER PURPOSES."*

Subtitle

14 *"AN ACT TO TAX MACHINERY AND EQUIPMENT USED TO PRODUCE OR*
15 *REPAIR REPLACEMENT DIES OR MOLDS."*

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

19 *SECTION 1. Ark. Code Ann. §26-52-402(c)(2)(C) is amended by adding a*
20 *new subsection (ix):*

21 *"(ix) Machinery and equipment used by a manufacturer to produce or*
22 *repair replacement dies, molds, repair parts or replacement parts used or*
23 *consumed in the manufacturer's own manufacturing process."*

25 *SECTION 2. Ark. Code Ann. §26-53-114(c)(3)(C) is amended by adding a*
26 *new subsection (ix):*

27 *"(ix) Machinery and equipment used by a manufacturer to produce or*
28 *repair replacement dies, molds, repair parts or replacement parts used or*
29 *consumed in the manufacturer's own manufacturing process."*

31 *SECTION 3. 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.*

35 *SECTION 4. If any provision of this act or the application thereof to*
36 *any person or circumstance is held invalid, such invalidity shall not affect*

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6 hereby repealed.

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/s/B. Wood

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APPROVED: 4/20/93

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