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5 **State of Arkansas**  
6 **79th General Assembly**  
7 **Regular Session, 1993**

# **A Bill**

**ACT 151 OF 1993**  
**HOUSE BILL 1049**

8 **By: Representatives Dietz, Pryor, Jones, Walker, Riable, and Stalnaker**

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## **For An Act To Be Entitled**

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"AN ACT TO EXEMPT CHEMICALS, NUTRIENTS, AND OTHER  
INGREDIENTS USED IN THE PRODUCTION OF YEAST FROM THE  
ARKANSAS GROSS RECEIPTS TAX AND THE ARKANSAS COMPENSATING  
(USE) TAX; AND FOR OTHER PURPOSES."

### **Subtitle**

"TO EXEMPT CHEMICALS AND OTHER INGREDIENTS USED IN THE  
PRODUCTION OF YEAST FROM THE GROSS RECEIPTS TAX AND THE  
COMPENSATING (USE) TAX."

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

SECTION 1. Arkansas Code Annotated § 26-52-405 is amended to read as follows:

"26-52-405. Products used for livestock, poultry and agricultural production.

The gross receipts or gross proceeds derived from sales from agricultural fertilizer, agricultural limestone, and agricultural chemicals, includingbut not limited to, (i) agricultural pesticides and herbicides used in commercial production of agricultural products, (ii) vaccines, medicationsand medicinal preparations used in treating livestock and poultry being grown for commercial purposes, and (iii) chemicals, nutrients and other ingredients used in the commercial production of yeast, are exempt from the Arkansas gross receipts tax levied by the Arkansas Gross Receipts Act, §26-52-101 et seq."

SECTION 2. Arkansas Code Annotated § 26-53-119 is amended to read as follows:

"26-53-119. Sale of products for treating livestock and poultry, and



