

*As Engrossed: 3/17/95 4/5/95*

1 **State of Arkansas**  
2 **80th General Assembly**  
3 **Regular Session, 1995**

# A Bill

**ACT 1134 OF 1995**  
**HOUSE BILL 2010**

4 **By: Representatives Rorie and Hill**

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

8 "AN ACT TO INCLUDE USED MOTOR OIL AND PETROLEUM BASED  
9 WASTE IN THE DEFINITION OF *\_SUBSTITUTE FUEL\_* FOR GROSS  
10 RECEIPTS TAX PURPOSES; AND FOR OTHER PURPOSES."

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## **Subtitle**

13 "TO INCLUDE *MUNICIPAL OR OTHER SOLID*  
14 *WASTE*, USED MOTOR OIL AND PETROLEUM  
15 BASED WASTE IN THE DEFINITION OF  
16 *\_SUBSTITUTE FUEL\_*."

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

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20 SECTION 1. Arkansas Code 26-52-425 is amended to read as follows:

21 "§ 26-52-425. *Substitute fuel* for manufacturing.

22 There is specifically exempted from the tax imposed by §§ 26-52-301 and  
23 26-52-302, the following:

24 The gross receipts or gross proceeds derived from the sale of *substitute*  
25 fuel used in producing, manufacturing, fabricating, assembling, processing,  
26 finishing, or packaging of articles of commerce at manufacturing or processing  
27 plants or facilities in the State of Arkansas. The terms *\_manufacturing\_* or  
28 *\_processing\_* shall have the same meaning as set out in § 26-52-402(b). The  
29 term *\_substitute fuel\_* shall mean products or materials which have been  
30 derived from tires, from municipal or other solid waste, from used motor oil,  
31 or from petroleum based waste, for use to produce heat or power by burning;  
32 *provided however that the term 'solid waste' shall be strictly construed to*  
33 *only include waste as commonly understood on the date of enactment, excluding*  
34 *solid wood chips and other wood by-products."*

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36 SECTION 2. All provisions of this act of a general and permanent nature

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1 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
2 Revision Commission shall incorporate the same in the Code.

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4 SECTION 3. If any provision of this act or the application thereof to  
5 any person or circumstance is held invalid, such invalidity shall not affect  
6 other provisions or applications of the act which can be given effect without  
7 the invalid provision or application, and to this end the provisions of this  
8 act are declared to be severable.

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

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14 */s/Reps. Rorie and Hill*

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16 APPROVED: 4-10-95

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