

1 **State of Arkansas**
2 **80th General Assembly**
3 **Regular Session, 1995**
4 **By: Representative Allen**

A Bill

ACT 257 OF 1995
HOUSE BILL 1313

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE 26-52-301 TO EXEMPT FROM
9 THE SALES TAX THE REPAIR OR REMANUFACTURE OF INDUSTRIAL
10 METAL PLATENS WHICH ARE BROUGHT INTO THE STATE SOLELY FOR
11 THE PURPOSE OF REPAIR AND THEN SHIPPED BACK TO THE STATE
12 OF ORIGIN; AND FOR OTHER PURPOSES."

Subtitle

15 "EXEMPT FROM SALES TAX THE REPAIR OR
16 REMANUFACTURE OF INDUSTRIAL METAL
17 PLATENS WHICH ARE BROUGHT INTO STATE FOR
18 REPAIR THEN SHIPPED BACK TO STATE OF
19 ORIGIN."

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

23 SECTION 1. Arkansas Code 26-52-301(3)(C)(v) is amended to read as
24 follows:

25 "(v) Additionally, the gross receipts tax levied in this section shall
26 not apply to the repair or remanufacture of industrial metal rollers or
27 platens that have a remanufactured, nonmetallic material covering on all or
28 part of the roller or platen surface which are brought into the State of
29 Arkansas solely and exclusively for the purpose of being repaired or
30 remanufactured in this state and are then shipped back to the state of
31 origin."

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

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

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8 hereby repealed.

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10 SECTION 5. EMERGENCY. It is hereby found and determined by the General
11 Assembly that the repair or remanufacture of metal platens should be exempt
12 from the state sales tax when they are brought into this state merely for
13 repair and then shipped back to the state of origin; that this act so
14 provides; and this act should go into effect immediately in order to eliminate
15 an unfair tax burden on those Arkansas businesses which repair metal platens
16 to be shipped back to the state of origin. Therefore, an emergency is hereby
17 declared to exist and this act being necessary for the immediate preservation
18 of the public peace, health and safety shall be in full force and effect from
19 and after its passage and approval.

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BECAME LAW WITHOUT GOVERNOR'S SIGNATURE: 2-10-95

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