

Stricken language would be deleted from present law. Underlined language would be added to present law.

1 State of Arkansas  
2 81st General Assembly  
3 Regular Session, 1997

# A Bill

ACT 825 OF 1997  
HOUSE BILL 1542

4  
5 By: Representatives Jeffress, Horn, Sheppard and Young  
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## For An Act To Be Entitled

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9 "AN ACT TO AMEND ARKANSAS CODE § 26-52-425 RELATING TO  
10 SALES TAX EXEMPTIONS FOR MANUFACTURING FUELS TO INCLUDE  
11 USED RAILROAD TIES IN THE DEFINITION OF SUBSTITUTE FUEL ;  
12 AND FOR OTHER PURPOSES."  
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## Subtitle

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15 "TO AMEND ARKANSAS CODE § 26-52-425  
16 RELATING TO SALES TAX EXEMPTIONS FOR  
17 MANUFACTURING FUELS TO INCLUDE USED  
18 RAILROAD TIES IN THE DEFINITION OF  
19 SUBSTITUTE FUEL. "  
20

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. Arkansas Code § 26-52-425 is amended to read as follows:

24 "§ 26-52-425. Substitute fuel for manufacturing.

25 There is specifically exempted from the tax imposed by §§ 26-52-301 and 26-52-  
26 302, the gross receipts or gross proceeds derived from the sale of substitute  
27 fuel used in producing, manufacturing, fabricating, assembling, processing,  
28 finishing, or packaging of articles of commerce at manufacturing or processing  
29 plants or facilities in the State of Arkansas. The terms manufacturing or  
30 processing shall have the same meaning as set out in § 26-52-402(b). The term  
31 substitute fuel shall mean products or materials which have been derived from  
32 tires, from municipal or other solid waste, from used motor oil, from used  
33 railroad ties, or from petroleum-based waste, for use in producing heat or  
34 power by burning; provided, however, that the term solid waste shall be  
35 strictly construed to only include waste as commonly understood on the date of  
36 enactment, excluding solid wood chips and other wood by-products."

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

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

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

APPROVED:3-26-97