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    5 State of Arkansas
                                        A Bill
                                                                   ACT 151 OF 1993
    6 79th General Assembly
                                                              HOUSE BILL 1049
    7 Regular Session, 1993
       By: Representatives Dietz, Pryor, Jones, Walker, Riable, and Stalnaker
    9
   10
                             For An Act To Be Entitled
   11
              "AN ACT TO EXEMPT CHEMICALS, NUTRIENTS, AND OTHER
   12
              INGREDIENTS USED IN THE PRODUCTION OF YEAST FROM THE
   13
   14
              ARKANSAS GROSS RECEIPTS TAX AND THE ARKANSAS COMPENSATING
   15
              (USE) TAX; AND FOR OTHER PURPOSES."
   16
                                       Subtitle
   17
              "TO EXEMPT CHEMICALS AND OTHER INGREDIENTS USED IN THE
   18
              PRODUCTION OF YEAST FROM THE GROSS RECEIPTS TAX AND THE
   19
   2.0
              COMPENSATING (USE) TAX."
   21
   22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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   2.4
             SECTION 1. Arkansas Code Annotated § 26-52-405 is amended to read as
   25 follows:
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             "26-52-405. Products used for livestock, poultry and agricultural
   27 production.
   28
             The gross receipts or gross proceeds derived from sales from
   29 agricultural fertilizer, agricultural limestone, and agricultural chemicals,
   30 includingbut not limited to, (i) agricultural pesticides and herbicides used
   31 in commercial production of agricultural products, (ii) vaccines,
   32 medications and medicinal preparations used in treating livestock and poultry
   33 being grown for commercial purposes, and (iii) chemicals, nutrients and other
   34 ingredients used in the commercial production of yeast, are exempt from the
   35 Arkansas gross receipts tax levied by the Arkansas Gross Receipts Act,
   36 §26-52-101 et seq."
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39 follows:

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

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40 "26-53-119. Sale of products for treating livestock and poultry, and

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1 other commercial agricultural production.
         The gross receipts or gross proceeds derived from sales from
 3 agricultural fertilizer, agricultural limestone, and agricultural chemicals,
 4 includingbut not limited to, (i) agricultural pesticides and herbicides used
 5 in commercial production of agricultural products, (ii) vaccines,
 6 medications and medicinal preparations used in treating livestock and poultry
 7 being grown for commercial purposes, and (iii) chemicals, nutrients and other
 8 ingredients used in the commercial production of yeast, are exempt from the
 9 state compensating tax as levied by this subchapter."
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         SECTION 3. All provisions of this act of a general and permanent nature
12 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
13 Revision Commission shall incorporate the same in the Code.
14
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         SECTION 4. If any provision of this act or the application thereof to
16 any person or circumstance is held invalid, such invalidity shall not affect
17 other provisions or applications of the act which can be given effect without
18 the invalid provision or application, and to this end the provisions of this
19 act are declared to be severable.
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         SECTION 5. All laws and parts of laws in conflict with this act are
22 hereby repealed.
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                                  APPROVED: 2/17/93
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