

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 83rd General Assembly
3 Regular Session, 2001
4

As Engrossed: H3/13/01 H3/26/01 S3/29/01

A Bill

Act 1683 of 2001
HOUSE BILL 2372

5 By: Representatives Broadway, Fite
6 By: Senator Webb
7

For An Act To Be Entitled

8
9
10 AN ACT TO PROVIDE SALES AND USE TAX EXEMPTIONS
11 FOR THE PORCESSING OF WASTE INTO FUEL PRODUCTS;
12 AND FOR OTHER PURPOSES.
13

Subtitle

14
15 TO PROVIDE SALES AND USE TAX EXEMPTIONS
16 FOR THE PROCESSING OF WASTE INTO FUEL
17 PRODUCTS.
18
19

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

22 SECTION 1. Arkansas Code 26-52-401, concerning sales tax exemptions
23 for various products and services, is amended by adding a new subsection to
24 read as follows:

25 (37)(A) Gross receipts or gross proceeds derived from the sale of fuel
26 packaging materials to a person engaged in the business of processing
27 hazardous and non-hazardous waste materials into fuel products at a facility
28 permitted by the Arkansas Department of Environmental Quality for hazardous
29 waste treatment.

30 (B) Gross receipts or gross proceeds derived from the sale of
31 machinery and equipment including analytical equipment and chemicals used
32 directly in processing and packaging of hazardous and non-hazardous waste
33 materials into fuel products at a facility permitted by the Arkansas
34 Department of Environmental Quality for hazardous waste treatment.

35 /s/ Broadway
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APPROVED: 4/16/2001

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