

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011
4

As Engrossed: H3/11/11

A Bill

HOUSE BILL 1802

5 By: Representatives T. Rogers, L. Cowling
6

For An Act To Be Entitled

8 AN ACT CONCERNING AGRICULTURAL EXEMPTIONS FOR SALES
9 AND USE TAX; AND FOR OTHER PURPOSES.
10

Subtitle

11 AN ACT CONCERNING AGRICULTURAL EXEMPTIONS
12 FOR SALES AND USE TAX.
13

14
15
16
17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
18

19 SECTION 1. Arkansas Code § 26-52-405 is amended to add an additional
20 subdivision to read as follows:

21 26-52-405. Products used for livestock, poultry, and agricultural
22 production.

23 The gross receipts or gross proceeds derived from sales of the
24 following are exempt from the Arkansas gross receipts tax levied by this
25 chapter:

- 26 (1) Agricultural fertilizer;
- 27 (2) Agricultural limestone; ~~and~~
- 28 (3) Agricultural chemicals, including, but not limited to:

29 (A) Agricultural pesticides and herbicides used in
30 commercial production of agricultural products;

31 (B) Vaccines, medications, and medicinal preparations used
32 in treating livestock and poultry being grown for commercial purposes; and

33 (C) Chemicals, nutrients, and other ingredients used in
34 the commercial production of yeast; and

35 (4) Water purchased from a public surface-water delivery
36 project to:



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36

(A) Reduce or replace water used for in-ground irrigation;
or
(B) Reduce dependence on ground water used for
agriculture.

SECTION 2. Section 1 of this act is effective on the first day of the
calendar quarter following the effective date of this act.

/s/T. Rogers

APPROVED: 03/30/2011