

Hall of the House of Representatives

89th General Assembly - Regular Session, 2013

Amendment Form

Subtitle of House Bill No. 1218

TO REDUCE THE SALES AND USE TAX ON NATURAL GAS AND ELECTRICITY USED BY
MANUFACTURERS AND TO DECLARE AN EMERGENCY.

Amendment No. 1 to House Bill No. 1218

Amend House Bill No. 1218 as originally introduced:

Add Representatives Alexander, D. Altes, C. Armstrong, E. Armstrong, Baine, Ballinger, Baltz, Barnett, Biviano, Bragg, Branscum, Broadaway, Carnine, Catlett, Clemmer, Copenhaver, Cozart, Dale, Deffenbaugh, J. Dickinson, Dotson, C. Douglas, D. Douglas, J. Edwards, Eubanks, Farrer, Ferguson, Fielding, Fite, Gillam, Gossage, Hammer, Harris, Hawthorne, Hickerson, Hillman, Hobbs, Hodges, Holcomb, Hopper, House, Jean, Jett, Kerr, Kizzia, Lampkin, Lea, Leding, Lenderman, Linck, Love, Lowery, S. Malone, Mayberry, McCrary, McElroy, McGill, McLean, D. Meeks, S. Meeks, Miller, Murdock, B. Overbey, Payton, Perry, Ratliff, Rice, Richey, Sabin, Scott, Shepherd, Slinkard, Steel, T. Thompson, Vines, W. Wagner, Wardlaw, Westerman, D. Whitaker, B. Wilkins, Williams, Womack, Wren, Wright as cosponsors of the bill

AND

Add Senators Caldwell, E. Cheatham, J. Dismang, J. English, Hester, Hickey, Holland, J. Hutchinson, J. Key, B. King, U. Lindsey, Maloch, B. Pierce, Rapert, G. Stubblefield, Teague, J. Woods, D. Wyatt as cosponsors of the bill

AND

Page 4, delete lines 4 through 7, and substitute the following:

"(B)(i) Beginning July 1, 2014, the gross receipts or gross proceeds tax levied in §§ 26-52-301 and 26-52-302 and this section shall be levied at a rate of zero percent (0%) on the sale of natural gas and electricity to a manufacturer for use directly in the actual manufacturing process."

AND

Page 5, delete lines 23 through 27, and substitute the following:

"(E)(i) Beginning July 1, 2014, the gross receipts or



gross proceeds tax levied in §§ 26-52-301 and 26-52-302 and this section shall be levied at a rate of zero percent (0%) on the sale of natural gas and electricity to a manufacturer as defined in subdivision (b)(2) of this section to operate a new or existing facility that uses combined-cycle gas turbine technology."

AND

Page 8, delete lines 24 through 27, and substitute the following:

"(B)(i) Beginning July 1, 2014, the compensating use tax levied in §§ 26-53-106 and 26-53-107 and this section shall be levied at a rate of zero percent (0%) on natural gas and electricity purchased by a manufacturer for use directly in the actual manufacturing process."

AND

Page 10, delete lines 7 through 11, and substitute the following:

"(E)(i) Beginning July 1, 2014, the compensating use tax levied in §§ 26-53-106 and 26-53-107 and this section shall be levied at a rate of zero percent (0%) on natural gas and electricity purchased by a manufacturer as defined in subdivision (b)(2) of this section to operate a new or existing facility that uses combined-cycle gas turbine technology."

AND

Immediately following SECTION 2, add four additional sections to read as follows:

"SECTION 3. Arkansas Code § 19-5-1103(b), concerning the Property Tax Relief Trust Fund, is amended to read as follows:

(b) The fund shall consist of such revenues as generated by §§ 26-52-302(c), 26-52-317(c)(1)(B), ~~26-52-319(a)(3)(B)~~, 26-53-107(c), 26-53-145(c)(1)(B), ~~26-53-148(a)(3)(B)~~, 26-56-201(g)(1)(C), and 26-56-224(c)(2), and shall be used for such purposes as set out in § 26-26-310.

SECTION 4. Arkansas Code § 19-5-1227(b)(3), concerning the moneys included in the Educational Adequacy Fund, is amended to read as follows:

(3) The revenues generated by §§ 26-52-302(d), 26-52-316, 26-52-317(c)(1)(C), ~~26-52-319(a)(3)(C)~~, 26-53-107(d), 26-53-145(c)(1)(C), ~~26-53-148(a)(3)(C)~~, 26-56-201(g)(1)(B), 26-56-224(c)(3), and 26-57-1002(d)(1)(A)(ii); and

SECTION 5. Arkansas Code § 19-6-201(59), concerning the enumeration of general revenues, is repealed.

~~(59) Seventy six and six tenths percent (76.6%) of the tax, interest, penalties, and costs received on excise taxes levied on the gross receipts or gross proceeds derived from the sale of natural gas and electricity to a manufacturer for use directly in the actual manufacturing process, § 26-52-319(a)(3)(A);~~

SECTION 6. Arkansas Code § 19-6-201(61), concerning the enumeration of general revenues, is repealed.

~~(61) Seventy six and six tenths percent (76.6%) of the tax,~~

~~interest, penalties, and costs received on excise taxes levied on the sales price of natural gas and electricity purchased by a manufacturer for use directly in the actual manufacturing process, § 26-53-148(a)(3)(A);"~~

AND

Appropriately renumber the sections of the bill

The Amendment was read _____

By: Representative Jean

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Chief Clerk