

**ARKANSAS SENATE**  
89th General Assembly - Regular Session, 2013  
**Amendment Form**

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**Subtitle of Senate Bill No. 11**

TO CREATE AN EXEMPTION FROM THE SALES AND USE TAX FOR EXPENDABLE SUPPLIES FOR  
FARM MACHINERY.

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**Amendment No. 1 to Senate Bill No. 11**

Amend Senate Bill No. 11 as originally introduced:

Page 1, delete lines 35 and 36, and substitute the following:

"(3)(A) Expendable supplies for farm machinery that are"

AND

Page 2, delete lines 2 and 3, and substitute the following:

"(B) As used in this subdivision (3):

(i) "Animal feed products" means hay, straw, grass, fodder, silage, and similar products;

(ii)(a) "Expendable supplies for farm machinery" means supplies that are:

(1) Used for baling, packaging, tying, wrapping, or sealing animal feed products; and

(2) Consumed during use or disposed of after use.

(b) "Expendable supplies for farm machinery" includes without limitation baling twine, net wrap, silage wrap, and cotton wrap.

(c) "Expendable supplies for farm machinery" does not include supplies and parts used for maintenance, repair, or replacement purposes;

(iii)(a) "Farm machinery" means implements used exclusively and directly in farming.

(b) "Farm machinery" includes without limitation implements used to harvest crops produced in farming by others.

(c) "Farm machinery" does not include implements used in the production and severance of timber, motor vehicles of a type subject to registration, airplanes, or hand tools; and

(iv) "Farming" means the agricultural production of food or fiber as a business."



The Amendment was read the first time, rules suspended and read the second time and \_\_\_\_\_

By: Senator G. Stubblefield

JLL/JLL - 01-28-2013 14:00:57

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Secretary