

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

# A Bill

HOUSE BILL 2224

5 By: Representative Steel  
6

## For An Act To Be Entitled

8 AN ACT TO EXEMPT BALING MATERIALS FROM SALES AND USE  
9 TAX; AND FOR OTHER PURPOSES.  
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### Subtitle

11 TO EXEMPT BALING MATERIALS FROM SALES AND  
12 USE TAX.  
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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19 SECTION 1. Arkansas Code § 26-52-405 is amended to read as follows:

20 26-52-405. Products used for livestock, poultry, and agricultural  
21 production.

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

25 (1) Agricultural fertilizer;

26 (2) Agricultural limestone; ~~and~~

27 (3) Agricultural chemicals, including, but not limited to:

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

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

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

34 (4) Material used in agriculture to bale hay, grasses, wheat  
35 stubble, corn stubble, and milo stubble, including without limitation:

36 (A) Grass and plastic baling twine;



- 1                   (B) Baling Wire;
- 2                   (C) Net wrap; and
- 3                   (D) Silage and haylage raping materials.

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