

**ARKANSAS SENATE**  
83rd General Assembly - Regular Session, 2001  
**Amendment Form**

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**Subtitle of Senate Bill No. 302**

"TO AMEND ARKANSAS CODE 26-52-402 TO CLARIFY THE TERMS  
"MANUFACTURING" AND "PROCESSING"."

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**Amendment No. 1 to Senate Bill No. 302.**

Amend Senate Bill No. 302 as originally introduced:

Page 1, delete lines 9 through 11 and substitute:

"AN ACT TO PROVIDE THAT THE SENATE AND HOUSE INTERIM COMMITTEES ON REVENUE AND TAXATION STUDY THE MANUFACTURING AND PROCESSING EXEMPTION FROM THE SALES TAX FOR NEWSPAPERS; AND FOR OTHER PURPOSES. "

AND

Page 1, delete lines 14 through 16 and substitute:

"TO PROVIDE THAT THE SENATE AND HOUSE INTERIM COMMITTEES ON REVENUE AND TAXATION STUDY THE MANUFACTURING AND PROCESSING EXEMPTION FROM THE SALES TAX FOR NEWSPAPERS. "

AND

Delete everything after the enacting clause and substitute:

"SECTION 1. (a) The Senate and House Interim Committees on Revenue and Taxation shall study the manufacturing and processing exemption from the sales tax for newspapers.

(b) The study shall include the:

(1) Fiscal impact of the exemption;

(2) A review of similar legislation in surrounding states;

(3) The benefits of the exemption; and

(4) The disadvantages to the state as a result of the exemption.

(c) The Senate and House Interim Committees on Revenue and Taxation shall provide recommendations for proposed legislation concerning this issue to the Legislative Council."

**\*.VVF359\***

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

By: Senator Bisbee  
MG/VJF - 032820011309  
VVF359

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Secretary