

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

INTERIM STUDY PROPOSAL 2009-009

State of Arkansas

*As Engrossed: H2/11/09 H2/20/09*

87th General Assembly

**A Bill**

Regular Session, 2009

HOUSE BILL 1358

By: Representatives Sample, Carroll, Clemmer, Dale, Dismang, R. Green, Hobbs, Kerr, Moore, Pyle, Rice, Summers

Filed with: House Interim Committee on Revenue and Taxation pursuant to A.C.A. §10-3-217.

**For An Act To Be Entitled**

AN ACT TO PROVIDE DIRECT RELIEF TO ARKANSAS CONSUMERS BY REDUCING THE STATE SALES TAX ON NATURAL GAS AND ELECTRICITY; AND FOR OTHER PURPOSES.

**Subtitle**

AN ACT TO PROVIDE DIRECT RELIEF TO ARKANSAS CONSUMERS BY REDUCING THE STATE SALES TAX ON NATURAL GAS AND ELECTRICITY.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

*SECTION 1.* Arkansas Code Title 26, Chapter 52, Subchapter 3 is amended to add an additional section to read as follows:

26-52-322. Natural or artificial gas and electricity sold to consumers.

(a)(1) As used in this section, "consumer" means a person that purchases natural gas, artificial gas, liquid petroleum gas, or electricity for personal domestic use.

(2) "Consumer" does not include a person who purchases natural gas, artificial gas, liquid petroleum gas, or electricity for use directly in the actual manufacturing process.



