

**Manufacturer's Inventory Tax**  
**Questionnaire for County Assessors**

County: \_\_\_\_\_

1. What is the total annual average value (assessed value) of **manufacturing inventory** (raw materials, work-in-progress and finished goods) in your county for the 2006 assessment year, without subtracting the value of inventory held to ship out-of-state?

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2. What is the total annual average value (assessed value) of **manufacturing inventory** (raw materials, work-in-progress and finished goods) subject to assessment in your county for the 2006 assessment year? **after** the reductions for inventories destined for shipment outside the state.

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3. What is the total annual average value (assessed value) of **merchant's inventory** in your county for the 2006 assessment year?

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4. Does your county make a distinction between "manufacturing inventory" and other "business inventory"? \_\_\_\_\_ Yes \_\_\_\_\_ No

Comments:

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Questionnaire completed by: \_\_\_\_\_

Please return in the envelope provided or fax to (501) 682- 9626.

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 2007-065

State of Arkansas

*As Engrossed: H3/13/07*

86th General Assembly

**A Bill**

Regular Session, 2007

HOUSE BILL 2499

By: Representative Medley

By: Senator R. Thompson

Referred to

City, County & Local Affairs Committee- House

by the House of Representatives

on 03/15/2007

**For An Act To Be Entitled**

AN ACT TO PROVIDE GUIDANCE TO COUNTY ASSESSORS IN  
ASSESSING THE PERSONAL PROPERTY TAXES FOR  
MANUFACTURING INVENTORY; AND FOR OTHER PURPOSES.

**Subtitle**

AN ACT TO PROVIDE GUIDANCE ON ASSESSING  
MANUFACTURING INVENTORY.

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

SECTION 1. Legislative Intent.

It is the intent of the General Assembly to provide guidance to county assessors in the assessment of manufacturing inventory to help assure that there is uniformity among the counties in the application of the manufacturing inventory tax and to assure that manufacturers are aware of the conditions under which manufacturing inventory will be subject to the personal property tax.

SECTION 2. Arkansas Code § 26-26-1102(b), concerning the place of assessment of property tax, is amended to add an additional subdivision to read as follows:



