

State of Arkansas
76th General Assembly
Regular Session, 1987
By: Representative Shaver

HOUSE BILL 1648

"AN ACT TO EXEMPT FROM THE STATE SALES AND USE TAX THE SALE
OF ELECTRICITY AND NATURAL GAS TO A MANUFACTURER FOR USE IN
SMELTING OR REFINING NONFERROUS METALS; AND FOR OTHER PURPOSES."

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

SECTION 1. The sale of electricity and natural gas to any manufacturer for use or consumption directly in the smelting or refining of nonferrous metals is exempt from the Arkansas Gross Receipts Tax levied by Act 386 of 1941, as amended, and the Arkansas Compensating Tax levied by Act 487 of 1949, as amended, and all local sales and use taxes.

SECTION 2. All laws and parts of laws in conflict with this Act are hereby repealed.

