

Regular Session, 1989

By: Senator Benham

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"AN ACT TO AMEND ARKANSAS CODE 26-52-401, BY ADDING A NEW SUBSECTION (28) TO EXEMPT THE SALE OF NATURAL GAS USED IN THE MANUFACTURE OF NITROGENOUS FERTILIZERS; AND FOR OTHER PURPOSES."

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

SECTION 1. Arkansas Code 26-52-401, is hereby amended by adding thereto a new subsection (28) to read as follows:

"(28) The gross receipts or gross proceeds derived from the sale of natural gas used in the manufacture of nitrogenous fertilizers in any county with a population between 34,700 and 34,800, according to the 1980 census."

SECTION 2. All provisions of this Act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 3. All laws and parts of laws in conflict with this Act are hereby repealed.

SECTION 4. EMERGENCY. It is hereby found and determined by the General Assembly that the imposition of the gross receipts tax on natural gas used to produce nitrogen-based fertilizers is inhibiting economic development in certain areas of the state. The imposition of said tax may lead to the loss of jobs in agricultural areas as a result of fertilizer manufacturers locating plants in states that do not impose the gross receipts tax on natural gas used to make nitrogenous fertilizers. The elimination of this tax is essential to the reduction of unemployment in agricultural areas and to the economic and industrial development of the state. Therefore, an emergency is hereby declared to exist and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and

appropriate divisions, departments and other state agencies to insure that maximum available rehabilitative services, if desired, are obtained by the head injured disabled person.

(3) All other agencies of the state shall cooperate with the commission to insure that appropriate total rehabilitative and other services are available.

(c) "Head injury" or "traumatic head injury" means any insult to the brain not of a degenerative or congenital nature but caused by an external physical force, that may produce a diminished or altered state of consciousness, which results in impairment of cognitive abilities or physical functioning. It can also result in the disturbance of behavioral or emotional functioning. These impairments may be either temporary or permanent and cause partial or total functional disability or psychosocial maladjustment.

(d) It is the intent of the legislature to insure the notification of each and all head injured persons be made to the Arkansas State Spinal Cord Commission by appropriate individuals or public and private agencies in order that all persons might obtain the appropriate total rehabilitative services rendered by existing state agencies, departments and other organizations and individuals.

SECTION 2. All provisions of this act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 3. All laws and parts of laws in conflict with this act are hereby repealed.