

1 State of Arkansas  
2 80th General Assembly  
3 Regular Session, 1995  
4 By: Representative Allen

# A Bill

HOUSE BILL 1313

## For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE 26-52-301 TO EXEMPT FROM  
9 THE SALES TAX THE REPAIR OR REMANUFACTURE OF INDUSTRIAL  
10 METAL PLATENS WHICH ARE BROUGHT INTO THE STATE SOLELY FOR  
11 THE PURPOSE OF REPAIR AND THEN SHIPPED BACK TO THE STATE  
12 OF ORIGIN; AND FOR OTHER PURPOSES."

## Subtitle

15 "EXEMPT FROM SALES TAX THE REPAIR OR  
16 REMANUFACTURE OF INDUSTRIAL METAL  
17 PLATENS WHICH ARE BROUGHT INTO STATE FOR  
18 REPAIR THEN SHIPPED BACK TO STATE OF  
19 ORIGIN."

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

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23 SECTION 1. Arkansas Code 26-52-301(3)(C)(v) is amended to read as  
24 follows:

25 "(v) Additionally, the gross receipts tax levied in this section shall  
26 not apply to the repair or remanufacture of industrial metal rollers or  
27 platens that have a remanufactured, nonmetallic material covering on all or  
28 part of the roller or platen surface which are brought into the State of  
29 Arkansas solely and exclusively for the purpose of being repaired or  
30 remanufactured in this state and are then shipped back to the state of  
31 origin."

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

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SECTION 3. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared to be severable.

SECTION 4. All laws and parts of laws in conflict with this act are hereby repealed.

SECTION 5. EMERGENCY. It is hereby found and determined by the General Assembly that the repair or remanufacture of metal platens should be exempt from the state sales tax when they are brought into this state merely for repair and then shipped back to the state of origin; that this act so provides; and this act should go into effect immediately in order to eliminate an unfair tax burden on those Arkansas businesses which repair metal platens to be shipped back to the state of origin. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.

