

1 State of Arkansas
2 80th General Assembly
3 Regular Session, 1995

A Bill

HOUSE BILL 1533

4 By: Representatives Simmons and Angel

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For An Act To Be Entitled

8 "AN ACT TO CLARIFY THE LAW TO PROVIDE THAT UNDERGROUND
9 FARM IRRIGATION PIPE IS EXEMPT FROM THE SALES AND USE TAX
10 TO THE SAME EXTENT AS ABOVEGROUND FARM IRRIGATION PIPE;
11 AND FOR OTHER PURPOSES."

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Subtitle

14 "TO CLARIFY THE LAW TO PROVIDE THAT
15 UNDERGROUND FARM IRRIGATION PIPE IS
16 EXEMPT FROM THE SALES AND USE TAX TO THE
17 SAME EXTENT AS ABOVEGROUND FARM
18 IRRIGATION PIPE."

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

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22 *SECTION 1. Arkansas Code Annotated §26-52-403(b) is amended to read as*
23 *follows:*

24 *"(b) As used in this section, 'farm equipment and machinery' means*
25 *implements used exclusively and directly for the agricultural production of*
26 *food or fiber as a business. Implements used to harvest crops for others*
27 *shall be considered as used in the agricultural production of food or fiber*
28 *as a business for the purposes of this exemption. Irrigation pipe used to*
29 *carry water from the irrigation well to the crop shall be considered 'farm*
30 *machinery or equipment' regardless of whether the pipe is used above ground*
31 *or is buried underground. However, the term 'farm equipment and machinery'*
32 *shall not include implements used in the production and severance of timber*
33 *or any motor vehicle of a type subject to registration, or airplane, or hand*
34 *tools."*

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