

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

A Bill

HOUSE BILL 1964

4 By: Representatives Simmons, Calhoun, and Angel

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For An Act To Be Entitled

8 "AN ACT TO AMEND ARK. CODE 26-52-401 TO EXEMPT THE SALE
9 AND LEASE OF AG AIRCRAFT FROM SALES AND USE TAXES; AND FOR
10 OTHER PURPOSES."

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Subtitle

13 "AN ACT TO AMEND ARK. CODE 26-52-401 TO
14 EXEMPT THE SALE AND LEASE OF AG AIRCRAFT
15 FROM SALES AND USE TAXES."

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

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19 SECTION 1. Ark. Code 26-52-401 is amended by inserting an additional
20 subsection at the end thereof to read as follows:

21 "Gross receipts or gross proceeds derived from the sale or lease of
22 aircraft to be used exclusively in the production or cultivation of
23 agricultural products which includes but is not limited to crop dusting,
24 spraying, and photographing of agricultural crops or land being prepared for
25 the production of food or fiber."

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

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

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 All laws and parts of laws in conflict with this act are hereby repealed.

