

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

A Bill

HOUSE BILL 2010

4 By: Representatives Rorie and Hill

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For An Act To Be Entitled

8 "AN ACT TO INCLUDE USED MOTOR OIL AND PETROLEUM BASED
9 WASTE IN THE DEFINITION OF _SUBSTITUTE FUEL_ FOR GROSS
10 RECEIPTS TAX PURPOSES; AND FOR OTHER PURPOSES."

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Subtitle

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13 "TO INCLUDE *MUNICIPAL OR OTHER SOLID*
14 *WASTE*, USED MOTOR OIL AND PETROLEUM
15 BASED WASTE IN THE DEFINITION OF
16 _SUBSTITUTE FUEL_ ."

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

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20 SECTION 1. Arkansas Code 26-52-425 is amended to read as follows:

21 "§ 26-52-425. *Substitute* fuel for manufacturing.

22 There is specifically exempted from the tax imposed by §§ 26-52-301 and
23 26-52-302, the following:

24 The gross receipts or gross proceeds derived from the sale of
25 *substitute* fuel used in producing, manufacturing, fabricating, assembling,
26 processing, finishing, or packaging of articles of commerce at manufacturing
27 or processing plants or facilities in the State of Arkansas. The terms
28 _manufacturing_ or _processing_ shall have the same meaning as set out in §
29 26-52-402(b). The term _substitute fuel_ shall mean products or materials
30 which have been derived from tires, from *municipal or other* solid waste, from
31 used motor oil, or from petroleum based waste, for use to produce heat or
32 power by burning; *provided however that the term 'solid waste' shall be*
33 *strictly construed to only include waste as commonly understood on the date*
34 *of enactment, excluding solid wood chips and other wood by-products."*

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

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

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

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/s/Reps. Rorie and Hill

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As Engrossed: 3/17/95 4/5/95

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