

1 State of Arkansas
2 82nd General Assembly
3 Regular Session, 1999

A Bill

HOUSE BILL 1684

4
5 By: Representatives Magnus, Glover
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For An Act To Be Entitled

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9 "AN ACT TO EXEMPT THE ARKANSAS STATE HIGHWAY AND
10 TRANSPORTATION DEPARTMENT FROM THE GROSS RECEIPTS AND
11 COMPENSATING USE TAX; AND FOR OTHER PURPOSES. "

Subtitle

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14 "TO EXEMPT THE ARKANSAS STATE HIGHWAY AND
15 TRANSPORTATION DEPARTMENT FROM THE GROSS
16 RECEIPTS AND COMPENSATING USE TAX. "

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

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21 SECTION 1. Arkansas Code § 26-52-401 relating to exemptions from gross
22 receipts tax is amended by adding the following new subsection to be
23 appropriately numbered by the Arkansas Code Revision Commission:

24 "Gross receipts or gross proceeds derived from the sale of tangible
25 personal property and services to the Arkansas State Highway and
26 Transportation Department."

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

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32 SECTION 3. If any provision of this act or the application thereof to
33 any person or circumstance is held invalid, such invalidity shall not affect
34 other provisions or applications of the act which can be given effect without
35 the invalid provision or application, and to this end the provisions of this
36 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 All laws and parts of laws in conflict with this act are hereby repealed.