

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

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

# A Bill

HOUSE BILL 2043

4  
5 By: Representative Ammons  
6  
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## For An Act To Be Entitled

8  
9 "AN ACT TO EXEMPT THE GROSS PROCEEDS DERIVED FROM THE  
10 SALE OF TANGIBLE PERSONAL PROPERTY AND SERVICES USED  
11 IN THE REPAIR OF FARM MACHINERY FROM THE GROSS  
12 RECEIPTS AND COMPENSATING USE TAX; AND FOR OTHER  
13 PURPOSES. "

## Subtitle

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16 "TO EXEMPT THE GROSS PROCEEDS DERIVED  
17 FROM THE SALE OF TANGIBLE PERSONAL  
18 PROPERTY AND SERVICES USED IN THE REPAIR  
19 OF FARM MACHINERY FROM SALES AND USE  
20 TAX. "

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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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25 SECTION 1. Arkansas Code § 26-52-401 relating to exemptions from gross  
26 receipts tax is amended by adding the following new subsection to be  
27 appropriately numbered by the Arkansas Code Revision Commission:

28 "Gross receipts or gross proceeds derived from the sale of tangible  
29 personal property and services used in the repair of farm machinery."  
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31 SECTION 2. All provisions of this act of a general and permanent nature  
32 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
33 Revision Commission shall incorporate the same in the Code.  
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35 SECTION 3. If any provision of this act or the application thereof to  
36 any person or circumstance is held invalid, such invalidity shall not affect

1 other provisions or applications of the act which can be given effect without  
2 the invalid provision or application, and to this end the provisions of this  
3 act are declared to be severable.

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6 hereby repealed.

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