

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  
4

# A Bill

HOUSE BILL 2236

5 By: Representative Wilkinson  
6  
7

## For An Act To Be Entitled

8  
9 "AN ACT TO AMEND ARKANSAS CODE § 26-52-402 RELATING TO  
10 THE EXEMPTION FROM GROSS RECEIPTS TAX FOR CERTAIN  
11 MACHINERY AND EQUIPMENT; AND FOR OTHER PURPOSES."  
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## Subtitle

13  
14 "TO AMEND ARKANSAS CODE § 26-52-402  
15 RELATING TO THE EXEMPTION FROM GROSS  
16 RECEIPTS TAX FOR CERTAIN MACHINERY AND  
17 EQUIPMENT."  
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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 26-52-402(b) is amended to read as follows:

23 "(b) For the purposes of this section, the terms 'manufacturing' or  
24 'processing,' as used herein, refer to and include those operations commonly  
25 understood within their ordinary meaning and shall also include mining,  
26 quarrying, refining, extracting oil and gas, cotton ginning, the drying of  
27 rice, soybeans, and other grains and the manufacturing of feed, the processing  
28 of poultry or eggs and livestock and the hatching of poultry, and printing of  
29 all kinds, types, and characters, including the services of overprinting, and  
30 photographic processing incidental to printing, the processing of scrap metal  
31 into grades and bales for further processing into steel and other metals, the  
32 retreading of tires for automobiles, trucks, and other mobile equipment  
33 powered by electrical or internal combustion engines or motors, and the  
34 rebuilding or remanufacturing of used parts ~~and retreading of tires~~ for  
35 automobiles, trucks, and other mobile equipment powered by electrical or  
36 internal combustion engines or motors if the rebuilt or remanufactured parts

1 ~~or retreaded tires~~ are not sold directly to the consumer but are sold for  
2 resale, and the production of protective coatings which increase the quality  
3 and durability of a finished product.”  
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5 SECTION 2. All provisions of this act of a general and permanent nature  
6 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
7 Revision Commission shall incorporate the same in the Code.  
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9 SECTION 3. If any provision of this act or the application thereof to  
10 any person or circumstance is held invalid, such invalidity shall not affect  
11 other provisions or applications of the act which can be given effect without  
12 the invalid provision or application, and to this end the provisions of this  
13 act are declared to be severable.  
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15 SECTION 4. All laws and parts of laws in conflict with this act are  
16 hereby repealed.  
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