

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 83rd General Assembly
3 Regular Session, 2001

A Bill

HOUSE BILL 2000

4
5 By: Representatives Prater, McMellon
6 By: Senators Wilkinson, Whitaker

For An Act To Be Entitled

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10 AN ACT TO EXEMPT FROM THE ARKANSAS GROSS RECEIPTS TAX
11 ALL SALES OF ELECTRICITY, NATURAL GAS AND LIQUEFIED
12 PETROLEUM GAS BILLED FOR THE MONTHS OF DECEMBER AND
13 JANUARY FOR USE IN SINGLE FAMILY RESIDENCES; AND FOR
14 OTHER PURPOSES.

Subtitle

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16
17 TO EXEMPT FROM THE ARKANSAS GROSS
18 RECEIPTS TAX ALL SALES OF ELECTRICITY,
19 NATURAL GAS AND LIQUEFIED PETROLEUM GAS
20 BILLED FOR THE MONTHS OF DECEMBER AND
21 JANUARY FOR USE IN SINGLE FAMILY
22 RESIDENCES.

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

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27 SECTION 1. All sales of electricity, natural gas, and liquefied
28 petroleum gas billed by electric and natural gas utilities and other
29 providers for use in single family residences in Arkansas for the months of
30 December and January are exempted from the Arkansas Gross Receipts Tax levied
31 in Arkansas Code 26-52-301 et seq. and from all gross receipts taxes levied
32 by counties and municipalities.

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34 SECTION 2. The Department of Finance and Administration is authorized
35 to adopt appropriate rules and regulations to implement and carry out the
36 purposes and intent of this act.