

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
4

A Bill

HOUSE BILL 2216

5 By: Representative Lowery
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For An Act To Be Entitled

9 AN ACT TO INCLUDE READY MIXED CONCRETE IN THE
10 DEFINITION OF MANUFACTURING FOR PURPOSES OF THE
11 ARKANSAS GROSS RECEIPTS ACT; AND FOR OTHER PURPOSES.
12

Subtitle

13 TO INCLUDE READY MIXED CONCRETE IN THE
14 DEFINITION OF MANUFACTURING FOR PURPOSES
15 OF THE ARKANSAS GROSS RECEIPTS ACT.
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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 26-52-402(b), concerning the definition of
22 manufacturing, is amended to read as follows:

23 (b) For the purposes of this section, the terms "manufacturing" or
24 "processing," as used in this section, refer to and include those operations
25 commonly understood within their ordinary meaning and shall also include
26 mining, quarrying, refining, extracting oil and gas, cotton ginning, the
27 drying of rice, soybeans, and other grains and the manufacturing of feed, the
28 processing of poultry or eggs and livestock and the hatching of poultry, and
29 printing of all kinds, types, and characters, including the services of
30 overprinting, and photographic processing incidental to printing, the
31 processing of scrap metal into grades and bales for further processing into
32 steel and other metals, the retreading of tires for automobiles, trucks, and
33 other mobile equipment powered by electrical or internal combustion engines or
34 motors, and the rebuilding or remanufacturing of used parts for automobiles,
35 trucks, and other mobile equipment powered by electrical or internal
36 combustion engines or motors if the rebuilt or remanufactured parts are not

1 sold directly to the consumer but are sold for resale, ~~and~~ the production of
2 protective coatings which increase the quality and durability of a finished
3 product, and the production of ready mixed concrete.

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