

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 As Engrossed: H3/13/01 H3/26/01 S3/29/01

2 83rd General Assembly

# A Bill

3 Regular Session, 2001

HOUSE BILL 2372

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5 By: Representatives Broadway, Fite

6 By: Senator Webb

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## For An Act To Be Entitled

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*AN ACT TO PROVIDE SALES AND USE TAX EXEMPTIONS*

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*FOR THE PORCESSING OF WASTE INTO FUEL PRODUCTS;*

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*AND FOR OTHER PURPOSES.*

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### Subtitle

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*TO PROVIDE SALES AND USE TAX EXEMPTIONS*

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*FOR THE PROCESSING OF WASTE INTO FUEL*

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*PRODUCTS.*

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

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*SECTION 1. Arkansas Code 26-52-401, concerning sales tax exemptions for various products and services, is amended by adding a new subsection to read as follows:*

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*(37)(A) Gross receipts or gross proceeds derived from the sale of fuel packaging materials to a person engaged in the business of processing hazardous and non-hazardous waste materials into fuel products at a facility permitted by the Arkansas Department of Environmental Quality for hazardous waste treatment.*

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*(B) Gross receipts or gross proceeds derived from the sale of machinery and equipment including analytical equipment and chemicals used directly in processing and packaging of hazardous and non-hazardous waste materials into fuel products at a facility permitted by the Arkansas Department of Environmental Quality for hazardous waste treatment.*

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*/s/ Broadway*

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