

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.

State of Arkansas

As Engrossed: S3/29/01

83rd General Assembly

A Bill

Regular Session, 2001

SENATE BILL 302

By: Senators Bisbee, Riggs

For An Act To Be Entitled

AN ACT TO PROVIDE THAT THE SENATE AND HOUSE
INTERIM COMMITTEES ON REVENUE AND TAXATION STUDY
THE MANUFACTURING AND PROCESSING EXEMPTION FROM
THE SALES TAX FOR NEWSPAPERS; AND FOR OTHER
PURPOSES.

Subtitle

TO PROVIDE THAT THE SENATE AND HOUSE
INTERIM COMMITTEES ON REVENUE AND TAXATION
STUDY THE MANUFACTURING AND PROCESSING
EXEMPTION FROM THE SALES TAX FOR
NEWSPAPERS.

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

SECTION 1. (a) The Senate and House Interim Committees on Revenue and Taxation shall study the manufacturing and processing exemption from the sales tax for newspapers.

(b) The study shall include the:

(1) Fiscal impact of the exemption;

(2) A review of similar legislation in surrounding states;

(3) The benefits of the exemption; and

(4) The disadvantages to the state as a result of the exemption.

(c) The Senate and House Interim Committees on Revenue and Taxation shall provide recommendations for proposed legislation concerning this issue to the Legislative Council.

/s/ Bisbee