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: S3/29/01		
2	83rd General Assembly	A Bill		
3	Regular Session, 2001		SENATE BILL	302
4				
5	By: Senators Bisbee, Riggs			
6				
7				
8		For An Act To Be Entitled		
9	AN ACT TO PROVIDE THAT THE SENATE AND HOUSE			
10	INTERIM COMMITTEES ON REVENUE AND TAXATION STUDY			
11	THE MANUFACTURING AND PROCESSING EXEMPTION FROM			
12	THE SALES	S TAX FOR NEWSPAPERS; AND FOR OTHER	ı	
13	PURPOSES.			
14				
15		Subtitle		
16	TO PRO	OVIDE THAT THE SENATE AND HOUSE		
17	INTERIM COMMITTEES ON REVENUE AND TAXATION			
18	STUDY	THE MANUFACTURING AND PROCESSING		
19	EXEMP	TION FROM THE SALES TAX FOR		
20	NEWSPA	APERS.		
21				
22				
23	BE IT ENACTED BY THE GE	ENERAL ASSEMBLY OF THE STATE OF ARKA	ANSAS:	
24				
25	SECTION 1. <u>(a)</u>	The Senate and House Interim Commit	ttees on Revenue a	and
26	Taxation shall study th	he manufacturing and processing exem	mption from the	
27	sales tax for newspaper	<u>rs.</u>		
28	(b) The study sh	hall include the:		
29	<u>(1) Fi scal</u>	impact of the exemption;		
30	<u>(2) A revi</u>	iew of similar legislation in surrou	unding states;	
31	<u>(3) The be</u>	enefits of the exemption; and		
32	<u>(4) The di</u>	sadvantages to the state as a resul	't of the exemptio	<u>on.</u>
33	(c) The Senate a	and House Interim Committees on Reve	enue and Taxation	
34	shall provide recommendations for proposed legislation concerning this issue			
35	to the Legislative Cour	<u>nci I .</u>		
36		/s/ Bi sbee		

VJF535