

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

SENATE BILL 879

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5 By: Senator Gullett
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For An Act To Be Entitled

8
9 AN ACT TO EXEMPT NATURAL GAS, LIQUEFIED PETROLEUM
10 GAS, AND ELECTRICITY USED IN FISH FARMS FROM THE
11 ARKANSAS SALES TAX; AND FOR OTHER PURPOSES.
12
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Subtitle

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15 TO EXEMPT NATURAL GAS, LIQUEFIED
16 PETROLEUM GAS, AND ELECTRICITY USED IN
17 FISH FARMS FROM THE ARKANSAS SALES TAX.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended
23 by adding an additional section to read as follows:

24 26-52-433. Natural gas, liquefied petroleum gas, and electricity used
25 in fish farms.

26 (a) Except as provided in subsection (b), the sale of natural gas,
27 liquefied petroleum gas, and electricity used in a structure in which fish
28 are grown shall be exempt from the Arkansas Gross Receipts Tax of 1949.

29 (b) The exemption shall not apply if the structure shares the use of
30 the natural gas, liquefied petroleum gas, or electricity with another
31 structure not directly used to grow fish.
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