

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

As Engrossed: S1/16/01

A Bill

SENATE BILL 96

5 By: Senator Wilkinson
6 *By: Representatives Oglesby, Prater, McMellon, G. Jeffress*
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For An Act To Be Entitled

10 AN ACT TO EXEMPT NATURAL GAS, LIQUEFIED PETROLEUM GAS,
11 AND ELECTRICITY USED IN POULTRY HOUSES FROM THE
12 ARKANSAS SALES TAX; AND FOR OTHER PURPOSES.
13

Subtitle

14 TO EXEMPT NATURAL GAS, LIQUEFIED
15 PETROLEUM GAS, AND ELECTRICITY USED IN
16 POULTRY HOUSES 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 poultry houses.

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
28 broilers, pullets, turkeys, or other poultry are raised shall be exempt from
29 the Arkansas Gross Receipts Tax.

30 (b) The exemption shall not apply if the structure shares the use of
31 the natural gas, liquefied petroleum gas, or electricity with another
32 structure not directly used to raise broilers, pullets, turkeys, or other
33 poultry.

34 */s/ Wilkinson*
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