

**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: H3/28/01*

# A Bill

SENATE BILL 967

5 By: Senator Cash  
6 *By: Representatives Bookout, Allison, Trammell*  
7

## For An Act To Be Entitled

10 AN ACT TO PROVIDE A SALES TAX EXEMPTION ON  
11 NATURAL GAS AND ELECTRICITY USED IN THE  
12 MANUFACTURING OF WALL AND FLOOR TILE BY  
13 MANUFACTURERS CLASSIFIED IN STANDARD INDUSTRIAL  
14 CLASSIFICATION 3253; AND FOR OTHER PURPOSES.

## Subtitle

16 AN ACT TO EXEMPT WALL AND FLOOR TILE  
17 MANUFACTURERS FROM THE SALES TAX IMPOSED  
18 ON NATURAL GAS AND ELECTRICITY USED IN  
19 MANUFACTURING.  
20  
21  
22

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

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25 SECTION 1. The gross receipts or gross proceeds derived from sales of  
26 electricity and natural gas used in the process of manufacturing wall and  
27 floor tile by manufacturers of tile classified in Standard Industrial  
28 Classification (SIC) 3253 are exempt from the Arkansas gross receipts tax  
29 levied by §§ 26-52-301, 26-52-302, and 26-52-1002, and the Arkansas  
30 compensating use tax levied by §§ 26-53-106 and 26-53-107, and all city and  
31 county sales and use taxes. A manufacturer of wall or floor tile classified  
32 in SIC 3253 must have begun construction of a manufacturing facility in the  
33 state prior to January 1, 2003 in order to claim this exemption.  
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35 SECTION 2. This act shall be effective on and after July 1, 2003.  
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*/s/ Cash, et al.*