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: H2/10/05			
2	85th General Assembly	A Bill			
3	Regular Session, 2005		HOUSE BILL	1283	
4					
5	By: Representatives Scrogg	rin, Sullivan, L. Evans, Petrus, Walters			
6	By: Senator Broadway				
7					
8					
9		For An Act To Be Entitled			
10	AN ACT TO CREATE AN EXEMPTION FROM THE GROSS				
11	RECEIPTS TAX FOR LIVESTOCK REPRODUCTION EQUIPMENT				
12	OR SUBS	STANCES; AND FOR OTHER PURPOSES.			
13					
14		Subtitle			
15	TO (CREATE AN EXEMPTION FROM THE GROSS			
16	RECI	EIPTS TAX FOR LIVESTOCK REPRODUCTION			
17	EQUI	IPMENT OR SUBSTANCES.			
18					
19					
20	BE IT ENACTED BY THE	GENERAL ASSEMBLY OF THE STATE OF ARKAN	ISAS:		
21					
22		cansas Code Title 26, Chapter 52, Subch	apter 4 is ame	nded	
23	to add an additional section to read as follows:				
24		vestock reproduction equipment or subst	ances.		
25	-	this section:			
26		restock" means any mammal the products	of which		
27		for food or human consumption;			
28		vestock reproduction equipment" means a	ny of the		
29		e reproduction of livestock:			
30	(A) Nitrogen;				
31	(B) Nitrogen tanks; or				
32	<u>(C)</u>	Any equipment used to implement the	reproduction		
33	technique; and				
34	(3) "Livestock reproduction substance" means any natural or				
35		used in the reproduction of livestock,	including sem	<u>en</u>	
36	or embrvos.				

02-10-2005 08:50 JSE133

1	(b) Any livestock reproduction equipment or livestock reproduction
2	substance shall be exempt from the tax imposed by the Arkansas Gross Receipts
3	Act of 1941, as amended, § 26-52-101 et seq. 26-52-1006.
4	
5	SECTION 2. This act shall apply to the sale of livestock reproduction
6	equipment or livestock reproduction substances sold on the first day of the
7	calendar month following the ninetieth day after the sine die adjournment of
8	this session or the first day of the calendar month following the ninetieth
9	day after a recess or adjournment for a period longer than ninety (90) days.
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11	/s/ Scroggin, et al
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