

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 85th General Assembly  
3 Regular Session, 2005

# A Bill

HOUSE BILL 1589

4  
5 By: Representative Mahony  
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## For An Act To Be Entitled

8  
9 AN ACT TO PROVIDE THAT ELECTRICITY PURCHASED FOR  
10 USE AS A RAW MATERIAL IN A CHLOR-ALKALI  
11 MANUFACTURING PROCESS IS EXEMPT FROM SALES AND  
12 USE TAX; AND FOR OTHER PURPOSES.  
13

## Subtitle

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15 TO PROVIDE THAT ELECTRICITY PURCHASED  
16 FOR USE AS A RAW MATERIAL IN A CHLOR-  
17 ALKALI MANUFACTURING PROCESS IS EXEMPT  
18 FROM SALES AND USE TAX.  
19  
20

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended  
24 to add an additional section to read as follows:

25 26-52-438. Chlor-alkali manufacturing process.

26 The gross receipts or gross proceeds derived from the sale of  
27 electricity used as a raw material to provide electrons for the production of  
28 chlorine and other chemicals using a chlor-alkali manufacturing process is  
29 exempt from the gross receipts tax levied by the Arkansas Gross Receipts Act  
30 of 1941, § 26-52-101 et seq.  
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