

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 2460

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

8
9 AN ACT TO PROVIDE A SALES TAX EXEMPTION FOR WATER
10 SALES BY A SPARTA AQUIFER CRITICAL GROUNDWATER
11 COUNTY CONSERVATION BOARD; AND FOR OTHER
12 PURPOSES.
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Subtitle

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15 TO PROVIDE A SALES TAX EXEMPTION FOR
16 WATER SALES BY A SPARTA AQUIFER CRITICAL
17 GROUNDWATER COUNTY CONSERVATION BOARD.
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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 to add an additional section to read as follows:

24 26-52-438. Sales of water by a Sparta Aquifer critical groundwater
25 county conservation board.

26 The gross receipts derived from the wholesale or retail sale of water
27 by a Sparta Aquifer critical groundwater county conservation board
28 established under the provisions of the Sparta Aquifer Critical Groundwater
29 Counties' Remediation Act, § 15-22-1201 et seq., are exempt from taxes levied
30 under the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq.
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