

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

SENATE BILL 943

4
5 By: Senator Altes
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For An Act To Be Entitled

8
9 AN ACT TO PROVIDE A SALES TAX EXEMPTION FOR
10 NATURAL GAS USED BY MANUFACTURERS OF CERAMIC
11 PROPPANTS; AND FOR OTHER PURPOSES.
12

Subtitle

13
14 AN ACT TO PROVIDE A SALES TAX EXEMPTION
15 FOR NATURAL GAS USED BY MANUFACTURERS OF
16 CERAMIC PROPPANTS; AND FOR OTHER
17 PURPOSES.
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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:
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25 26-52-438. Manufacturers of ceramic proppants.

26 The gross receipts or gross proceeds derived from sales of natural gas
27 used in the process of manufacturing ceramic proppants by manufacturers of
28 ceramic proppants are exempt from the Arkansas gross receipts tax levied by
29 the Arkansas Gross Receipts Tax Act of 1941, § 26-52-101 et seq. and the
30 Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq., and all city and
31 county sales and use taxes.
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