

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 949

4  
5 By: Senator Broadway  
6 By: Representative Scroggin

## 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 SUBSTANCES; AND FOR OTHER PURPOSES.

### Subtitle

15 TO CREATE AN EXEMPTION FROM THE GROSS  
16 RECEIPTS TAX FOR LIVESTOCK REPRODUCTION  
17 EQUIPMENT OR SUBSTANCES.

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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. Livestock reproduction equipment or substances.

25 (a) As used in this section:

26 (1) "Livestock" means any mammal the products of which  
27 ordinarily are used for food or human consumption;

28 (2) "Livestock reproduction equipment" means any of the  
29 following used in the reproduction of livestock:

30 (A) Nitrogen;

31 (B) Nitrogen tanks; or

32 (C) Any equipment used to implement the reproduction  
33 technique; and

34 (3) "Livestock reproduction substance" means any natural or  
35 artificial substance used in the reproduction of livestock, including semen  
36 or embryos.



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.

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5           SECTION 2. This act shall apply to the sale of livestock reproduction  
6 equipment or livestock reproduction substances sold beginning on the first  
7 day of the calendar month following the ninetieth day after the sine die  
8 adjournment of this session or the first day of the calendar month following  
9 the ninetieth day after a recess or adjournment for a period longer than  
10 ninety (90) days.