

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 86th General Assembly  
3 Regular Session, 2007  
4

As Engrossed: H3/19/07

# A Bill

HOUSE BILL 1650

5 By: Representative Lowery  
6  
7

## For An Act To Be Entitled

9 AN ACT TO PROVIDE AN EXEMPTION FROM SALES AND USE  
10 TAX FOR MACHINERY AND EQUIPMENT USED IN THE  
11 PRODUCTION OF CONCRETE; AND FOR OTHER PURPOSES.  
12

### Subtitle

14 TO PROVIDE AN EXEMPTION FROM SALES AND  
15 USE TAX FOR MACHINERY AND EQUIPMENT USED  
16 IN THE PRODUCTION OF CONCRETE.  
17  
18

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

23 26-52-441. Machinery and equipment used to produce concrete.

24 (a) The gross receipts or gross proceeds derived from a sale of  
25 machinery or equipment on a mixer truck used directly in the production of  
26 concrete is exempt from the gross receipts tax levied by the Arkansas Gross  
27 Receipts Act of 1941, § 26-52-101 et seq., and the compensating use tax  
28 levied by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.

29 (b) The Director of the Department of Finance and Administration shall  
30 promulgate rules to implement this section.  
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32 SECTION 2. Section 1 of this act is effective on the first day of the  
33 calendar quarter following the effective date of this act.  
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35 /s/ Lowery  
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