

State of Arkansas
87th General Assembly
Regular Session, 2009

A Bill

HOUSE BILL 1608

By: Representative Breedlove

For An Act To Be Entitled

AN ACT TO EXEMPT TWINE USED FOR BAILING HAY FROM
THE SALES AND USE TAXES; AND FOR OTHER PURPOSES.

Subtitle

TO EXEMPT TWINE USED FOR BAILING HAY
FROM THE SALES AND USE TAXES.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 26-52-408 is amended to read as follows:
26-52-408. Certain bagging, packaging, or tying materials.

(a) Gross receipts and gross proceeds derived from the sale of bagging and other packaging and tie materials sold to and used by cotton gins in Arkansas for packaging or tying baled cotton are exempt from the Arkansas gross receipts tax.

(b) Gross receipts and gross proceeds derived from the sale of twine which is used in the production of tomato crops are exempt from the Arkansas gross receipts tax.

(c) Gross receipts and gross proceeds derived from the sale of twine that is used for bailing, packaging, or tying hay are exempt from the gross receipts tax levied by this chapter and the compensating use tax levied by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.

SECTION 2. Section 1 of this act is effective on the first day of the calendar quarter following the effective date of this act.

