

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 87th General Assembly
3 Regular Session, 2009
4

As Engrossed: H3/31/09

A Bill

HOUSE BILL 2166

5 By: Representative L. Cowling
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For An Act To Be Entitled

9 AN ACT TO EXEMPT THE PARTS AND LABOR FOR
10 AGRICULTURAL EQUIPMENT FROM SALES AND USE TAX;
11 AND FOR OTHER PURPOSES.
12

Subtitle

14 TO EXEMPT THE PARTS AND LABOR FOR
15 AGRICULTURAL EQUIPMENT FROM SALES AND
16 USE TAX.
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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 *26-52-442. Parts and labor for agricultural equipment.*

24 *(a) As used in this section, "agricultural" means the production of*
25 *food or fiber as a business or the production of grass sod or nursery*
26 *products as a business.*

27 *(b) The gross receipts or gross proceeds derived from the sale of*
28 *parts and labor for agricultural equipment is exempt from the gross receipts*
29 *tax levied by this chapter and the compensating use tax levied by the*
30 *Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.*
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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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/s/ L. Cowling

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