

1 State of Arkansas
2 87th General Assembly
3 Regular Session, 2009

A Bill

SENATE BILL 5

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

8
9 AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION
10 FOR UTILITIES USED BY MANUFACTURERS IN THE
11 MANUFACTURING PROCESS; AND FOR OTHER PURPOSES.
12

Subtitle

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14 TO PROVIDE A SALES AND USE TAX EXEMPTION
15 FOR UTILITIES USED BY MANUFACTURERS IN
16 THE MANUFACTURING PROCESS.
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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. Utilities for manufacturing process.

24 (a) The gross receipts or gross proceeds derived from sales of all
25 utilities used by manufacturers in the manufacturing process are exempt from
26 the gross receipts tax levied by the Arkansas Gross Receipts Tax Act of 1941,
27 § 26-52-101 et seq., and the compensating use tax levied by the Arkansas
28 Compensating Tax Act of 1949, § 26-53-101 et seq.

29 (b) The Department of Finance and Administration shall promulgate
30 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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