

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011
4

As Engrossed: H3/8/11 H3/28/11

A Bill

HOUSE BILL 1553

5 By: Representative Westerman
6

For An Act To Be Entitled

8 AN ACT TO CREATE AN EXEMPTION FROM SALES AND USE TAX
9 FOR CONSTRUCTION MATERIALS PAID FOR WITH PUBLICLY
10 FUNDED BONDS AND USED FOR PUBLIC ROAD CONSTRUCTION
11 PROJECTS; AND FOR OTHER PURPOSES.
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Subtitle

15 CREATE AN EXEMPTION FROM SALES AND USE
16 TAX FOR CONSTRUCTION MATERIALS PAID FOR
17 WITH PUBLICLY FUNDED BONDS AND USED FOR
18 PUBLIC ROAD CONSTRUCTION PROJECTS.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 *SECTION 1. TEMPORARY LANGUAGE. NOT TO BE CODIFIED.*

24 Construction materials for publicly funded road construction projects.

25 (a) As used in this section:

26 (1)(A) "Eligible construction material" means an item of
27 tangible personal property used directly as part of a public road
28 construction project, including without limitation construction materials and
29 consumables that are used in a public road construction project that will
30 remain part of the completed public road construction project or are consumed
31 in the construction process.

32 (B) "Eligible construction material" does not include
33 construction equipment and tools, motor vehicle fuel, and other items of
34 tangible personal property that may be used for purposes of a public road
35 construction project that do not remain part of the public road construction
36 project or are not consumed during the construction process.



