

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

A Bill

SENATE BILL 343

5 By: Senator Holland
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For An Act To Be Entitled

8 AN ACT TO CREATE AN EXEMPTION FROM THE SALES AND USES
9 TAXES FOR MATERIALS USED TO BALE, PACKAGE, TIE, WRAP,
10 OR SEAL ANIMAL FEED PRODUCTS; AND FOR OTHER PURPOSES.
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Subtitle

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13 TO CREATE AN EXEMPTION FROM THE SALES AND
14 USES TAXES FOR MATERIALS USED TO BALE,
15 PACKAGE, TIE, WRAP, OR SEAL ANIMAL FEED
16 PRODUCTS.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code § 26-52-408, concerning the sales tax
23 exemption for certain bagging, packaging, and tying materials, is amended to
24 add an additional subsection to read as follows:

25 (c)(1) The gross receipts or gross proceeds derived from the sale of
26 the following materials used for baling, packaging, tying, wrapping, or
27 sealing animal feed products are exempt from the gross receipts tax levied by
28 the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq., and the
29 compensating use tax levied by the Arkansas Compensating Tax Act of 1949, §
30 26-53-101 et seq.:

31 (A) Baling twine or wire;

32 (B) Net wrap; and

33 (C) Plastic silage wrap.

34 (2) As used in this subsection, "animal feed products" means
35 hay, straw, grass, fodder, silage, and similar products used for feeding
36 animals.



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