

1 State of Arkansas  
2 94th General Assembly  
3 Regular Session, 2023  
4

# A Bill

SENATE BILL 252

5 By: Senator Crowell  
6 By: Representative D. Hodges  
7

## For An Act To Be Entitled

9 AN ACT TO AMEND THE ARKANSAS COMPENSATING TAX ACT OF  
10 1949; TO AMEND THE DEFINITIONS OF “MANUFACTURING” AND  
11 “PROCESSING” FOR PURPOSES OF THE USE-TAX EXEMPTION  
12 FOR MACHINERY AND EQUIPMENT USED TO RETREAD TIRES TO  
13 MATCH THEIR DEFINITIONS FOR PURPOSES OF THE SALES-TAX  
14 EXEMPTION; AND FOR OTHER PURPOSES.  
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## Subtitle

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18 TO AMEND THE DEFINITIONS OF  
19 “MANUFACTURING” AND “PROCESSING” FOR  
20 PURPOSES OF THE USE-TAX EXEMPTION FOR  
21 MACHINERY AND EQUIPMENT USED TO RETREAD  
22 TIRES TO MATCH THEIR DEFINITIONS FOR  
23 PURPOSES OF THE SALES-TAX EXEMPTION.  
24

25  
26 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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28 SECTION 1. Arkansas Code § 26-53-114(b), concerning the definitions of  
29 “manufacturing” and “processing” for purposes of the use tax exemption for  
30 manufacturing machinery and equipment, is amended as follows:

31 (b) As used in this section, “manufacturing” or “processing” refers to  
32 and includes those operations commonly understood within their ordinary  
33 meaning and shall also include:

- 34 (1) Mining;
- 35 (2) Quarrying;
- 36 (3) Refining;



