

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 83rd General Assembly
3 Regular Session, 2001
4

As Engrossed: H3/28/01

A Bill

Act 1375 of 2001
SENATE BILL 967

5 By: Senator Cash
6 *By: Representatives Bookout, Allison, Trammell*
7

For An Act To Be Entitled

10 AN ACT TO PROVIDE A SALES TAX EXEMPTION ON
11 NATURAL GAS AND ELECTRICITY USED IN THE
12 MANUFACTURING OF WALL AND FLOOR TILE BY
13 MANUFACTURERS CLASSIFIED IN STANDARD INDUSTRIAL
14 CLASSIFICATION 3253; AND FOR OTHER PURPOSES.

Subtitle

16 AN ACT TO EXEMPT WALL AND FLOOR TILE
17 MANUFACTURERS FROM THE SALES TAX IMPOSED
18 ON NATURAL GAS AND ELECTRICITY USED IN
19 MANUFACTURING.
20

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22
23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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25 SECTION 1. The gross receipts or gross proceeds derived from sales of
26 electricity and natural gas used in the process of manufacturing wall and
27 floor tile by manufacturers of tile classified in Standard Industrial
28 Classification (SIC) 3253 are exempt from the Arkansas gross receipts tax
29 levied by §§ 26-52-301, 26-52-302, and 26-52-1002, and the Arkansas
30 compensating use tax levied by §§ 26-53-106 and 26-53-107, and all city and
31 county sales and use taxes. A manufacturer of wall or floor tile classified
32 in SIC 3253 must have begun construction of a manufacturing facility in the
33 state prior to January 1, 2003 in order to claim this exemption.

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35 SECTION 2. This act shall be effective on and after July 1, 2003.
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/s/ Cash, et al.

APPROVED: 4/5/2001

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