

State of Arkansas  
76th General Assembly  
Regular Session, 1987  
By: Senator Benham

SENATE BILL 648

"AN ACT TO EXEMPT FROM THE STATE SALES AND USE TAX THE SALE  
OF NATURAL GAS FOR USE IN PRODUCTION OF FERTILIZER; AND FOR  
OTHER PURPOSES."

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

SECTION 1. The sale of natural gas to producers of fertilizer for use  
in the production of fertilizer is exempt from the Arkansas Gross Receipts  
Tax levied by Act 386 of 1941, as amended, and the Arkansas Compensating Tax  
levied by Act 487 of 1949, as amended, and all local sales and use taxes.

SECTION 2. All laws and parts of laws in conflict with this Act are  
hereby repealed.

