

State of Arkansas

77th General Assembly

Regular Session, 1989

HOUSE BILL 1816

By: Representative Clark

"AN ACT TO AMEND ARKANSAS CODE §§26-52-402 and 26-53-114 TO CLARIFY THE TYPES OF PROPERTY EXEMPT FROM THE GROSS RECEIPTS TAX AND THE COMPENSATING TAX; AND FOR OTHER PURPOSES."

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

SECTION 1. Arkansas Code §26-52-402(b) is hereby amended to read as follows:

"(b) For the purposes of this section, the terms 'manufacturing' or 'processing', as used herein, refer to and include those operations commonly understood within their ordinary meaning and shall also include mining, quarrying, refining, extracting oil and gas, cotton ginning, the drying of rice, soybeans, and other grains and the manufacturing of feed, the processing of poultry or eggs and livestock and the hatching of poultry, and printing of all kinds, types, and characters, including the services of overprinting, and photographic processing incidental to printing, the processing of scrap metal into grades and bales for further processing into steel and other metals, and the rebuilding or remanufacturing of used parts and retreading of tires for automobiles, trucks, and other mobile equipment powered by electrical or internal combustion engines or motors if the rebuilt or remanufactured parts or retreaded tires are not sold directly to the consumer but are sold for resale, the processing of scrap paper, cardboard, and glass into grades, and bales and bins for processing into paper, containers and other paper and glass raw materials."

SECTION 2. Arkansas Code §26-53-114(b) is hereby amended to read as follows:

"(b) For the purposes of this section, the terms 'manufacturing' and 'processing', refer to and include those operations commonly understood within

their ordinary meaning and shall also include mining, quarrying, refining, extracting oil and gas, cotton ginning, the drying of rice, soybeans, and other grains; and the manufacturing of feed, processing of poultry and eggs and the hatching of poultry; and printing of all kinds, types, and characters, including the services of overprinting, and photographic processes incidental to printing; the processing of scrap metal into grades and bales for further processing into steel and other metals and the rebuilding or remanufacturing of used parts and retreading of tires for automobiles, trucks, and other mobile equipment powered by electrical or internal combustion engines or motors if the rebuilt or remanufactured parts or retreaded tires are not sold directly to the consumer but are sold for resale, the processing of scrap paper, cardboard, and glass into grades, and bales and bins for processing into paper, containers and other paper and glass raw materials."

SECTION 3. The provisions of this act are hereby declared to be severable. If for any reason any section or provision of this act shall be held to be invalid or to be inapplicable to any person or circumstance, such holding shall not affect the validity or applicability of the remainder of this act.

SECTION 4. All provisions of this Act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 5. All laws and parts of laws in conflict with this Act are hereby repealed.