

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1 State of Arkansas
2 82nd General Assembly
3 Regular Session, 1999

A Bill

HOUSE BILL 2287

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5 By: Representative Lancaster
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For An Act To Be Entitled

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9 "AN ACT TO REPEAL ARKANSAS CODE ANNOTATED 26-52-402
10 (c)(3); TO REPEAL ARKANSAS CODE ANNOTATED 26-4-201 ET
11 SEQ.; TO PROVIDE FOR A SALES TAX EXEMPTION ON EXPENSES
12 INCURRED BY MOTION PICTURE PRODUCTION COMPANIES; TO
13 REQUIRE A POST PRODUCTION REPORT TO THE DEPARTMENT OF
14 ECONOMIC DEVELOPMENT; TO DECLARE AN EMERGENCY; AND FOR
15 OTHER PURPOSES. "

Subtitle

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18 "TO PROVIDE FOR A SALES TAX EXEMPTION ON
19 EXPENSES INCURRED BY MOTION PICTURE
20 PRODUCTION COMPANIES. "

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

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25 SECTION 1. Arkansas Code 26-52-402(c)(3) is hereby repealed.

26 ~~(3) Gross receipts and gross proceeds derived from the rental or lease~~
27 ~~of specialized equipment used in the filming of a motion picture which~~
28 ~~qualifies for the tax incentives provided by § 26-4-201 et seq.~~