

1 State of Arkansas  
2 88th General Assembly  
3 Regular Session, 2011  
4

# A Bill

SENATE BILL 977

5 By: Senator M. Lamoureux  
6

## For An Act To Be Entitled

8 AN ACT TO CREATE AN EXEMPTION FROM THE SALES AND USE  
9 TAX FOR VEHICLES THAT OPERATE ON COMPRESSED NATURAL  
10 GAS; AND FOR OTHER PURPOSES.  
11

## Subtitle

12  
13 TO CREATE AN EXEMPTION FROM THE SALES AND  
14 USE TAX FOR VEHICLES THAT OPERATE ON  
15 COMPRESSED NATURAL GAS.  
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18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended  
22 to add an additional section to read as follows:

23 26-52-444. Vehicles that operate on compressed natural gas.

24 The gross receipts or gross proceeds derived from the sale of the  
25 following are exempt from the gross receipts tax levied by the Arkansas Gross  
26 Receipts Act of 1941, § 26-52-101 et seq., and the compensating use tax  
27 levied by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.:

28 (1) A new vehicle manufactured to operate on compressed natural  
29 gas; and

30 (2) A newly acquired vehicle that the owner certifies has been  
31 converted to operate on compressed natural gas in compliance with § 26-62-214  
32 within thirty (30) days of purchase.  
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34 SECTION 2. Section 1 of this act is effective on and after January 1,  
35 2012.  
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