

1 State of Arkansas
2 89th General Assembly
3 Regular Session, 2013

A Bill

HOUSE BILL 1003

4
5 By: Representatives Lenderman, Copenhaver, Jett, Ratliff, W. Wagner, B. Wilkins, Wren

For An Act To Be Entitled

8 AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR
9 BALE WRAP USED FOR COTTON; AND FOR OTHER PURPOSES.

Subtitle

12 TO CREATE A SALES AND USE TAX EXEMPTION
13 FOR BALE WRAP USED FOR COTTON.

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

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19 SECTION 1. Arkansas Code § 26-52-408 is amended to read as follows:
20 26-52-408. Certain bagging, packaging, or tying materials.

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

26 (1) Bagging and other packaging and tie materials sold to and
27 used by cotton gins in Arkansas for packaging or tying baled cotton ~~are~~
28 ~~exempt from the Arkansas gross receipts tax;~~

29 ~~(b) Gross receipts and gross proceeds derived from the sale of twine~~
30 ~~which~~ (2) Twine that is used in the production of tomato crops ~~are exempt~~
31 ~~from the Arkansas gross receipts tax;~~ and

32 (3) Bale wrap used for baling, packaging, wrapping, storing, or
33 transporting cotton from the field from which it is produced to a cotton yard
34 or a cotton gin.

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36 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the



1 first day of the calendar quarter following the effective date of this act.

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