

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

A Bill

HOUSE BILL 1792

4
5 By: Representatives Lenderman, B. Wilkins, Wright

For An Act To Be Entitled

8 AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR
9 COTTON BALE WRAP AND MODULE COVERS; AND FOR OTHER
10 PURPOSES.

Subtitle

14 TO PROVIDE A SALES AND USE TAX EXEMPTION
15 FOR COTTON BALE WRAP AND MODULE COVERS.

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

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20 SECTION 1. Arkansas Code § 26-52-408, concerning sales tax exemptions
21 for certain bagging, packaging, and tying materials, is amended to add an
22 additional subsection to read as follows:

23 (c) The gross receipts or gross proceeds derived from the sale of bale
24 wrap and module covers used for baling, packaging, wrapping, storing, and
25 transporting cotton from the field where it is produced to a cotton yard or a
26 cotton gin are exempt from the gross receipts tax levied by the Arkansas
27 Gross Receipts Act of 1941, § 26-52-101 et seq., and the compensating use tax
28 levied by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.

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30 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
31 first day of the calendar quarter following the effective date of this act.
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