

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

A Bill

HOUSE BILL 2231

5 By: Representative L. Cowling
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For An Act To Be Entitled

8 AN ACT TO STABILIZE THE TAXES ON UTILITIES FOR
9 AGRICULTURAL BUSINESSES BY REDUCING THE SALES AND USE
10 TAX ON THE PURCHASE PRICE OF THE UTILITIES AND
11 LEVYING A SPECIAL EXCISE TAX ON THE VOLUME OF THE
12 UTILITIES SOLD; AND FOR OTHER PURPOSES.
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Subtitle

15 TO STABILIZE THE TAXES ON UTILITIES FOR
16 AGRICULTURAL BUSINESSES BY REDUCING THE
17 SALES AND USE TAX ON THE PURCHASE PRICE
18 OF THE UTILITIES AND LEVYING A SPECIAL
19 EXCISE TAX ON THE VOLUME OF THE UTILITIES
20 SOLD.
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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26 SECTION 1. The purpose of this act is to stabilize the taxes on
27 utilities for agricultural businesses by reducing the sales and use tax on
28 the purchase price of the utilities and levying a special excise tax on the
29 volume of the utilities sold.
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