

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

# A Bill

SENATE BILL 1000

4  
5 By: Senator A. Clark

## For An Act To Be Entitled

8 AN ACT TO CREATE AN EXEMPTION FROM THE SALES AND USE  
9 TAX FOR CERTAIN PAINTS, PRIMERS, BONDING AGENTS, AND  
10 OTHER CHEMICALS; AND FOR OTHER PURPOSES.

## Subtitle

14 TO CREATE AN EXEMPTION FROM THE SALES AND  
15 USE TAX FOR CERTAIN PAINTS, PRIMERS,  
16 BONDING AGENTS, AND OTHER CHEMICALS.

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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  
22 amended to add an additional section to read as follows:

23 26-52-446. Paint, primer, and bonding agents used in manufacturing.  
24 The gross receipts or gross proceeds derived from the sale of a paint,  
25 primer, bonding agent, or other chemical that is used in manufacturing,  
26 improving, or enhancing a product to be sold at retail and is integral to the  
27 coating, priming, etching, bonding, or engraving of the end product are  
28 exempt from the gross receipts tax levied by the Arkansas Gross Receipts Act  
29 of 1941, § 26-52-101 et seq., and the compensating use tax levied by the  
30 Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.

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