

HOUSE AMENDMENT 1 TO hb1194.

by deleting lines 24 through 29 on page 1 and substituting the following:

"SECTION 1. (a) For purposes of this section, timber harvesting implements shall mean:

(1) Mechanized felling machines used to cut or harvest trees;

(2) Skidders used to move trees or logs after harvesting;

(3) Delimber machines used to trim limbs from trees or logs after harvesting but before the tree or log is further processed;

(4) Knuckle boomloaders used to load trees or logs on to trucks or other conveyances for transport from the area where the tree was harvested.

(b) The term timber harvesting equipment shall not include motor vehicles, regardless of whether the motor vehicle is required to be registered for use on the highways.

(c) The taxes levied under the Arkansas Gross Receipts Tax Act"