

HOUSE AMENDMENT 5 TO hb1703.

inserting an additional subsection (d) to begin on line 27 on page 3 and following subsection (c) of 26-57-1103 to read as follows:

"(d) The gross receipts or gross proceeds derived from sales of fuel for off-road purposes, which sales are susceptible to taxation pursuant to and in accordance with the Arkansas Gross Receipts Act of 1941. "