

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas  
89th General Assembly  
Regular Session, 2013

# A Bill

SENATE BILL 1000

By: Senator A. Clark

## For An Act To Be Entitled

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

## Subtitle

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

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

SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4, is amended to add an additional section to read as follows:

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

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

