

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

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

A Bill

HOUSE BILL 1036

4
5 By: Representative D. Altes

For An Act To Be Entitled

8 AN ACT TO EXEMPT FROM SALES AND USE TAX THE RETAIL
9 SALE OF RENEWABLE RESOURCE EQUIPMENT; AND FOR OTHER
10 PURPOSES.

Subtitle

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14 TO EXEMPT FROM SALES AND USE TAX THE
15 RETAIL SALE OF RENEWABLE RESOURCE
16 EQUIPMENT.

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

23 26-52-444. Renewable resource equipment.

24 (a) As used in this section:

25 (1) "Biomass" means waste plant and animal matter but does not
26 include a fossil fuel;

27 (2) "Renewable resource" means a solar resource, wind resource,
28 geothermal resource, biomass resource, waste heat recovery resource, water
29 resource, or waste water resource; and

30 (3) "Renewable resource equipment" means a system, component of
31 a system, mechanism or series of mechanisms, support service, or a
32 combination of these items that use a renewable resource as a source of
33 energy or that offset or replace the consumption of a traditional energy
34 source, including without limitation, electricity or natural gas.

35 (b) The gross receipts or gross proceeds derived from the retail sale
36 of renewable resource equipment are exempt from the gross receipts tax levied



1 by the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq., and the
2 compensating use tax levied by the Arkansas Compensating Tax Act of 1949, §
3 26-53-101 et seq.

4 (c) The Department of Finance and Administration shall promulgate
5 rules to implement this section.

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7 SECTION 2. Effective date. Section 1 of this act is effective on the
8 first day of the calendar quarter following the effective date of this act.

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