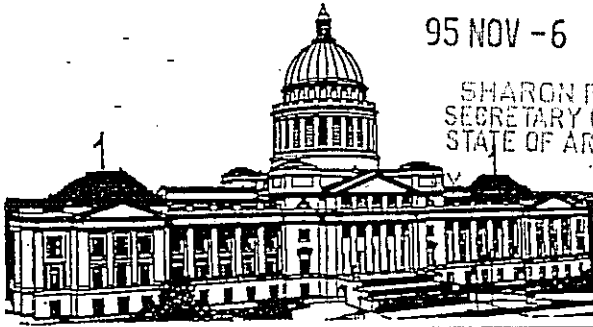


ARKANSAS REGISTER

AP. REGISTER DIV.

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Transmittal Sheet



SHARON PRIEST
SECRETARY OF STATE
STATE OF ARKANSAS

Sharon Priest
Secretary of State
State Capitol Rm. 010
Little Rock, Arkansas 72201-1094

For Office
Use Only:

Effective Date 11/15/95 Code Number 006.05. 95--006

Name of Agency Department of Finance & Administration

Department Revenue Division

Contact Person Don Zern

Statutory Authority for Promulgating Rules Act 401 of 1979 and Ark. Code Ann. §26-52-405

Intended Effective Date		Date
<input type="checkbox"/> Emergency	Legal Notice Published	<u>09-20-95</u>
<input checked="" type="checkbox"/> 20 Days After Filing	Final Date for Public Comment	<u>10-24-95</u>
<input type="checkbox"/> Other	Filed With Legislative Council	<u>10-05-95</u>
	Reviewed by Legislative Council	<u></u>
	Adopted by State Agency	<u>11-06-95</u>

CERTIFICATION OF AUTHORIZED OFFICER

I Hereby Certify That The Attached Rules Were Adopted
In Compliance with Act 434 of 1967 As Amended.

A handwritten signature in dark ink, appearing to read "Don Zern", written over a horizontal line.

Signature

Revenue Taxpayer Information Officer

Title

November 6, 1995

Date

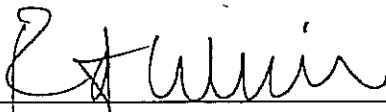
AMENDMENT TO
ARKANSAS GROSS RECEIPTS REGULATION GR-45(A)

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These amendments to the Arkansas Gross Receipts Regulations are necessary in order to properly implement and enforce ARSTATE Code Ann. § 26-52-405 and are promulgated pursuant to the authority vested in the Director of the Department of Finance and Administration and the Commissioner of Revenue by Act 386 of 1941 and Act 401 of 1979.

Gross Receipts Regulation GR-45(A) is amended to read as follows:

- "(A) The gross receipts or gross proceeds derived from sales of agricultural fertilizer, agricultural limestone, and agricultural chemicals are exempt from the tax. The term 'agricultural chemicals' includes, but is not limited to agricultural pesticides and agricultural herbicides; and vaccines, medications and medicinal preparations used in treating livestock and poultry. Pesticides and herbicides used in and around poultry and other animal houses and agricultural chemicals and fertilizers used in the commercial production of timber are exempt."



Richard A. Weiss

Director, Department of Finance
and Administration

11/6/95

Date



Tim Leathers

Commissioner of Revenue

11/6/95

Date