

94th Arkansas General Assembly/Sales/Use Tax Exemption: Legislation Introduced to Include Water Used in Swine Farming



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House Bill 1190 (HB 1190) has been introduced by Representative Beck to amend Ark. Code Ann. § 26-52-453 which currently provides a sales/use tax exemption for water used for the commercial production of poultry.

HB 1190 would amend Ark. Code Ann. § 2-52-453(a) to add the following:

(2) "Swine farm" means a facility used for the commercial production of swine.

In other words, the legislation would provide that water used in swine farming would also be included in this sales/use tax exemption.

The statute also currently requires that water subject to the exemption be separately metered from water used for any other purpose by the taxpayer.

HB 1190 has been referred to the House of Representatives Committee on Revenue and Taxation.

A copy of the legislation can be downloaded [here](#).