

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 84th General Assembly  
3 Regular Session, 2003  
4

*As Engrossed: H3/13/03 H4/4/03 S4/10/03*

# A Bill

Act 1808 of 2003  
HOUSE BILL 2453

5 *By: Representatives Dangeau, Stovall*  
6  
7

## For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS CODE § 4-75-709(b) AND  
10 (c) AS ADDED BY ACT 627 OF 2003; AND FOR OTHER  
11 PURPOSES.  
12

## Subtitle

13 AN ACT TO AMEND ARKANSAS CODE § 4-75-709  
14 (b) AND (c) AS ADDED BY ACT 627 OF 2003;  
15 AND FOR OTHER PURPOSES.  
16  
17  
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
20

21 SECTION 1. Arkansas Code § 4-75-709(b) and (c), as added by Act 627 of  
22 2003, are amended to read as follows:

23 (b) The redemption by a retailer of coupons supplied to consumers by  
24 manufacturers and redeemable from the retailer by the manufacturers is not a  
25 violation of this subchapter, if the sum of the coupon and other  
26 consideration paid by the consumer is not below the cost to the retailer.

27 ~~However, a retailer accepting a manufacturer's coupon must compute the~~  
28 ~~applicable gross receipts tax on the full selling price before deduction for~~  
29 ~~the manufacturer's coupon.~~

30 (c) Any manufacturer promotional allowance provided to a wholesaler or  
31 retailer may be passed on to the purchaser by the wholesaler or retailer  
32 without violating this subchapter, if the sum of the manufacturer promotional  
33 allowance and other consideration paid by the purchaser is not below the cost  
34 to the wholesaler or retailer, as the case may be. ~~However, a retailer~~  
35 ~~passing a manufacturer promotional allowance on to the retailer's customer~~  
36 ~~must compute the applicable gross receipts tax on the full selling price~~



1 ~~before deduction for the manufacturer promotional allowance.~~

2  
3       SECTION 2. EMERGENCY CLAUSE. It is found and determined by the  
4 General Assembly of the State of Arkansas that the provisions of Arkansas  
5 Code § 4-75-709(b) and (c) were added by Act 627 of 2003; that that act is  
6 now in effect; that certain provisions of those two subsections are incapable  
7 of being properly administered; that this act removes those provisions; and  
8 that until this act goes into effect, the law will contain an impossible  
9 mandate. Therefore, an emergency is declared to exist and this act being  
10 immediately necessary for the preservation of the public peace, health, and  
11 safety shall become effective on:

12             (1) The date of its approval by the Governor;

13             (2) If the bill is neither approved nor vetoed by the Governor,  
14 the expiration of the period of time during which the Governor may veto the  
15 bill; or

16             (3) If the bill is vetoed by the Governor and the veto is  
17 overridden, the date the last house overrides the veto.

18  
19   /s/ Dangeau

20  
21  
22                   **APPROVED: BECAME LAW ON 5/6/2003, THIS BILL HAVING REMAINED WITH THE**  
23   **GOVERNOR 20 DAYS.**  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36

1