

Hall of the House of Representatives
84th General Assembly - Regular Session, 2003
Amendment Form

Subtitle of House Bill No. 2453

"TO ADD AN ADDITIONAL SEVEN AND ONE-HALF PERCENT (7 1/2%) SALES OR USE
TAX ON TOBACCO PRODUCTS AND TO LEVY AN ADDITIONAL ONE CENT (1¢) PER
PACK TAX ON CIGARETTES TO FUND SCHOLARSHIP PROGRAMS.. "

Amendment No. 2 to House Bill No. 2453.

Amend House Bill No. 2453 as engrossed, H3/13/03:

Page 1, delete line 5 and substitute the following:

"By: Representatives Dangeau, Stovall"

AND

Delete the title and substitute the following:

"AN ACT TO REPEAL ARKANSAS CODE § 4-75-709(b) AND (c) AS ADDED BY ACT 627 OF
2003; AND FOR OTHER PURPOSES."

AND

Delete the subtitle and substitute the following:

"AN ACT TO REPEAL ARKANSAS CODE § 4-75-709(b) AND (c) AS ADDED BY ACT 627 OF
2003; AND FOR OTHER PURPOSES."

AND

Delete everything after the Enacting Clause and substitute the following:

"SECTION 1. Arkansas Code § 4-75-709(b) and (c), as added by Act 627
of 2003, are repealed.

~~(b) The redemption by a retailer of coupons supplied to consumers by
manufacturers and redeemable from the retailer by the manufacturers is not a
violation of this subchapter, if the sum of the coupon and other
consideration paid by the consumer is not below the cost to the retailer.
However, a retailer accepting a manufacturer's coupon must compute the
applicable gross receipts tax on the full selling price before deduction for
the manufacturer's coupon.~~

~~(c) Any manufacturer promotional allowance provided to a wholesaler or
retailer may be passed on to the purchaser by the wholesaler or retailer
without violating this subchapter, if the sum of the manufacturer promotional~~



~~allowance and other consideration paid by the purchaser is not below the cost to the wholesaler or retailer, as the case may be. However, a retailer passing a manufacturer promotional allowance on to the retailer's customer must compute the applicable gross receipts tax on the full selling price before deduction for the manufacturer promotional allowance.~~

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

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

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

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

The Amendment was read _____

By: Representative Dangeau
LDH/JMB - 040120031445
JMB545

Chief Clerk