

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

A Bill

HOUSE BILL 2243

4
5 By: Representatives Harris, Parks
6 By: Senator Womack

For An Act To Be Entitled

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10 AN ACT TO EXEMPT FOOD AND CLOTHING PURCHASED BY
11 ACTIVE DUTY MILITARY PERSONNEL AND THEIR
12 DEPENDENTS FROM THE SALES OR USE TAX; AND FOR
13 OTHER PURPOSES.

Subtitle

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16 TO EXEMPT FOOD AND CLOTHING PURCHASED BY
17 ACTIVE DUTY MILITARY PERSONNEL AND THEIR
18 DEPENDENTS FROM THE SALES OR USE TAX.

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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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23 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended
24 to add an additional section to read as follows:

25 26-52-433. Active duty military personnel and their dependents.

26 (a) As used in this section:

27 (1) "Active duty military personnel" means a person with an
28 active duty military card issued by the United States Department of Defense;

29 (2) "Caregiver" means a person who has custody or guardianship
30 of a child of active duty military personnel;

31 (3) "Clothing" means any article of clothing or footwear
32 designed to be worn on the human body;

33 (4) "Dependent" means the spouse or child of active duty
34 military personnel with an active duty military dependent card issued by the
35 United States Department of Defense; and

36 (5) "Food" means any product that may be purchased with food



1 stamps, as defined in The Food Stamp Act of 1977, 7 U.S.C. § 2012(g)(1), as
2 it existed on February 1, 2003.

3 (b) Food and clothing purchased by active duty military personnel,
4 their dependents, and caregivers shall be exempt from the Arkansas Gross
5 Receipts Act of 1941, § 26-52-101 et seq.

6 (c) The exemption in this section applies to gross receipts taxes
7 levied by any Arkansas city, town, or county.

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9 SECTION 2. This act shall become effective on the first day of the
10 calendar month following the ninetieth day after the sine die adjournment of
11 this session or the first day of the calendar month following the ninetieth
12 day after a recess or adjournment for a period longer than ninety (90) days.

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