

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

SENATE BILL 74

4  
5 By: Senator Altes  
6  
7

## For An Act To Be Entitled

8  
9 AN ACT TO PROVIDE BACK TO SCHOOL RELIEF; AND FOR  
10 OTHER PURPOSES.  
11

## Subtitle

12  
13 AN ACT TO PROVIDE BACK TO SCHOOL RELIEF.  
14  
15

16 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
17

18 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended  
19 to add the following new section:

20 26-52-433. Limited exemption for clothing and footwear.

21 (a) The gross receipts or gross proceeds derived from the sale of an  
22 article of clothing or footwear designed to be worn on or about the human  
23 body are exempt from gross receipts tax if:

24 (1) The sale price of the article is less than seventy-five  
25 dollars (\$75.00); and

26 (2) The sale takes place between 12:01 a.m. and 11:59 p.m. on  
27 the first Saturday in August of any year.

28 (b) This section does not apply to:

29 (1) Any special clothing or footwear that is primarily designed  
30 for athletic activity or protective use and that is not normally worn except  
31 when used for the athletic activity or protective use for which it is  
32 designed;

33 (2) Accessories, including, but not limited to, jewelry,  
34 handbags, luggage, umbrellas, wallets, watches, and similar items carried on  
35 or about the human body, without regard to whether worn on the body in a  
36 manner characteristic of clothing; and



1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36

(3) The rental of clothing or footwear.

(c) The Department of Finance and Administration shall promulgate rules and regulations to implement the provisions of this section.

SECTION 2. This act shall apply to gross receipts taxes collected beginning on the first calendar month following the effective date of this act.