1   State of Arkansas

2   89th General Assembly

A Bill

3   Regular Session, 2013   HOUSE BILL 1006

4

5   By: Representative D. Altes

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7   **For An Act To Be Entitled**

8   AN ACT TO CLARIFY THE DEFINITION OF FOOD AND FOOD

9   INGREDIENTS TO INCLUDE DIETARY SUPPLEMENTS FOR SALES

10   AND USE TAX PURPOSES; AND FOR OTHER PURPOSES.

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13   **Subtitle**

14   TO CLARIFY THE DEFINITION OF FOOD AND

15   FOOD INGREDIENTS TO INCLUDE DIETARY

16   SUPPLEMENTS FOR SALES AND USE TAX

17   PURPOSES.

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

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22   SECTION 1. Arkansas Code § 26-52-103(12), concerning the definition of

23   "food" and "food ingredients", is amended to read as follows:

24   (12)(A) "Food" and "food ingredients" mean substances, whether

25   in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are

26   sold for ingestion or chewing by humans and are consumed for their taste or

27   nutritional value, including without limitation dietary supplements.

28   (B) "Food" and "food ingredients" do not include an

29   alcoholic beverage, or tobacco, or a dietary supplement;

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31   SECTION 2. Arkansas Code § 26-53-102(5), concerning the definition of

32   "food" and "food ingredients", is amended to read as follows:

33   (5)(A) "Food" and "food ingredients" mean substances, whether in

34   liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold

35   for ingestion or chewing by humans and are consumed for their taste or

36   nutritional value, including without limitation dietary supplements.

1   (B) "Food" and "food ingredients" do not include an

2 alcoholic beverage, or tobacco, or a dietary supplement;

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4   SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective

5 on the first day of the calendar quarter following the effective date of this

6 act.

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