

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 87th General Assembly  
3 Regular Session, 2009  
4

As Engrossed: H3/13/09

# A Bill

HOUSE BILL 2202

5 By: Representatives T. Rogers, Glidewell, Rice, Carter, D. Creekmore, Dale, Dismang, Garner,  
6 Harrelson, Hopper, D. Hutchinson, Kerr, King, Lea, S. Malone, J. Roebuck, G. Smith, B. Wilkins,  
7 Carroll, Nix, *Clemmer, Slinkard, Adcock*  
8 By: Senator Altes  
9

## For An Act To Be Entitled

12 AN ACT TO CREATE A BACK-TO-SCHOOL TAX-FREE  
13 HOLIDAY BY EXEMPTING ITEMS OF CLOTHING FROM SALES  
14 AND USE TAX DURING A LIMITED TIME PERIOD; AND FOR  
15 OTHER PURPOSES.

## Subtitle

18 TO CREATE A BACK-TO-SCHOOL TAX-FREE  
19 HOLIDAY BY EXEMPTING ITEMS OF CLOTHING  
20 FROM SALES AND USE TAX DURING A LIMITED  
21 TIME PERIOD.  
22  
23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
25

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

28 26-52-442. Sales tax holiday for clothing.

29 (a) As used in this section, "clothing" means all human wearing  
30 apparel suitable for general use.

31 (b) The gross receipts or gross proceeds derived from the sale of  
32 clothing is exempt from the gross receipts tax levied by the Arkansas Gross  
33 Receipts Act of 1941, § 26-52-101 et seq. and the compensating use tax levied  
34 by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq., every year  
35 from 12:01 a.m. until 11:59 p.m. on the first Saturday in August.

36 (c) The exemption in subsection (b) of this section does not apply to:



