

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.

Act 1500 of the Regular Session

As Engrossed: H2/5/09 H3/26/09 S4/2/09

A Bill

1 State of Arkansas
2 87th General Assembly
3 Regular Session, 2009

HOUSE BILL 1172

4
5 By: Representatives R. Green, J. Roebuck
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8 **For An Act To Be Entitled**

9 *AN ACT TO HELP REDUCE CIGARETTE LITTER IN*
10 *ARKANSAS BY PROVIDING AN INCOME TAX CREDIT FOR A*
11 *BUSINESS THAT PURCHASES A CIGARETTE RECEPTACLE;*
12 *AND FOR OTHER PURPOSES.*
13

14 **Subtitle**

15 TO PROVIDE AN INCOME TAX CREDIT FOR A
16 BUSINESS THAT PURCHASES A CIGARETTE
17 RECEPTACLE.
18
19

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5 is amended
23 to add an additional section to read as follows:

24 26-51-513. Cigarette receptacle.

25 (a) As used in this section, "cigarette receptacle" means a receptacle
26 or urn specifically designed for the disposal of cigarette litter such as
27 cigarette butts and ash.

28 (b)(1) A business or commercial enterprise with fifty (50) or fewer
29 employees is allowed an income tax credit against the income tax imposed by
30 the Income Tax Act of 1929, § 26-51-101 et seq., for the purchase of a
31 cigarette receptacle that is placed in service during the taxable year.

32 (2) The amount of the income tax credit under this section is
33 twenty percent (20%) of the purchase price of the cigarette receptacle.

34 (3) A taxpayer may claim the income tax credit under this
35 section only one (1) time and only for one (1) cigarette receptacle.



