## 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

1	State of Arkansas	
2	87th General Assembly A B1II	
3	Regular Session, 2009 HOUSE BILL 11	172
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 amende	ed
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 receptac	<u>le</u>
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.	

1	(c) Any unused income tax credit under this section may be carried
2	forward for three (3) consecutive tax years following the tax year the income
3	tax credit was earned.
4	(d) The amount of the income tax credit under this section that may be
5	claimed by the taxpayer in a tax year shall not exceed the amount of income
6	tax due by the taxpayer.
7	(e) The Department of Finance and Administration shall promulgate
8	rules to implement this section.
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10	SECTION 2. Contingent Effectiveness. This act is effective if the
11	Chief Fiscal Officer of the State certifies that additional funding has been
12	provided to state general revenues from other funding sources and is
13	available for use during fiscal year 2010 in an amount sufficient to replace
14	the general revenue reduction for the fiscal year 2010 that would result from
15	the allowance of the income tax credit provided in this act. The Chief Fiscal
16	Office of the State will make the same determination for fiscal year 2011 and
17	each fiscal year thereafter. At any time that the Chief Fiscal officer of the
18	State determines that additional funding from sources other than state
19	general revenues does not exist in an amount sufficient to replace the
20	general revenue reduction for that fiscal year from the allowance of the
21	income tax credit provided in this act, the income tax credit provided by
22	this act will expire. The Chief Fiscal Officer of the State shall provide
23	notice to the Director of the Bureau of Legislative Research when the
24	contingencies in this section have been met.
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26	/s/ R. Green
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28	APPROVED: 4/14/2009
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