

1 State of Arkansas  
2 88th General Assembly  
3 Regular Session, 2011

# A Bill

HOUSE BILL 1369

4  
5 By: Representatives Shepherd, Wright, Vines, Bell, Collins-Smith, J. Burris, Deffenbaugh, Hammer,  
6 Harris, Hickerson, Hubbard, Jean, Sanders, Steel, Stubblefield, Westerman, Woods, Wren  
7 By: Senator G. Jeffress

## For An Act To Be Entitled

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9  
10 AN ACT TO CREATE A SALES TAX HOLIDAY FOR CLOTHING,  
11 CLOTHING ACCESSORIES OR EQUIPMENT, SCHOOL SUPPLIES,  
12 SCHOOL ART SUPPLIES, AND SCHOOL INSTRUCTIONAL  
13 MATERIAL; AND FOR OTHER PURPOSES.  
14

## Subtitle

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17 TO CREATE A SALES TAX HOLIDAY FOR  
18 CLOTHING, CLOTHING ACCESSORIES OR  
19 EQUIPMENT, SCHOOL SUPPLIES, SCHOOL ART  
20 SUPPLIES, AND SCHOOL INSTRUCTIONAL  
21 MATERIAL  
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23  
24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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26 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended  
27 to add an additional section to read as follows:

28 26-52-444. Sales tax holiday.

29 (a) As used in this section:

30 (1) "Clothing" means an item of human wearing apparel suitable  
31 for general use for which the gross receipts or gross proceeds paid for the  
32 item of clothing is less than one hundred dollars (\$100);

33 (2) "Clothing accessory or equipment" means an incidental item  
34 worn on the person or in conjunction with clothing for which the gross  
35 receipts or gross proceeds paid for the item of clothing accessory or  
36 equipment is less than fifty dollars (\$50);



1           (3) "School art supply" means an item commonly used by a student  
 2 in a course of study for artwork;

3           (4) "School instructional material" means written material  
 4 commonly used by a student in a course of study as a reference and to learn  
 5 the subject being taught; and

6           (5) "School supply" means an item commonly used by a student in  
 7 a course of study.

8           (b) The gross receipts or gross proceeds derived from the sale of the  
 9 following items are exempt from the gross receipts tax levied by the Arkansas  
 10 Gross Receipts Act of 1941, § 26-52-101 et seq., and the compensating use tax  
 11 levied by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.,  
 12 every year from 12:01 a.m. on the first Saturday in August and ending at  
 13 11:59 p.m. the following Sunday:

14           (1) Clothing;

15           (2) Clothing accessory or equipment;

16           (3) School art supply;

17           (4) School instructional material; and

18           (5) School supply.

19           (c) The Department of Finance and Administration shall promulgate  
 20 rules to implement this section.

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 22           SECTION 2. EMERGENCY CLAUSE. It is found and determined by the  
 23 General Assembly of the State of Arkansas that clothing school children and  
 24 buying school supplies is very costly; that the cost of these items is always  
 25 increasing; that to help defray the cost of purchasing these items, a sales  
 26 tax holiday is necessary; and that in order to ensure that families are able  
 27 to enjoy this exemption when purchasing school clothes and supplies for the  
 28 upcoming school year, this act should become effective on June 1, 2011.  
 29 Therefore, an emergency is declared to exist and this act being necessary for  
 30 the preservation of the public peace, health, and safety shall become  
 31 effective on June 1, 2011.