

1 State of Arkansas
2 91st General Assembly
3 Regular Session, 2017
4

A Bill

SENATE BILL 693

5 By: Senator A. Clark
6 By: Representative Gates
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For An Act To Be Entitled

9 AN ACT TO ELIMINATE THE DOUBLE TAXATION OF CERTAIN
10 PRODUCTS USED IN SERVING FOOD; TO EXEMPT CERTAIN
11 PRODUCTS FROM THE SALES AND USE TAX; TO EXEMPT
12 DISPOSABLE PRODUCTS USED IN SERVING FOOD FROM THE
13 SALES AND USE TAX; AND FOR OTHER PURPOSES.
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Subtitle

16 TO ELIMINATE THE DOUBLE TAXATION OF
17 CERTAIN PRODUCTS USED IN SERVING FOOD; TO
18 EXEMPT CERTAIN PRODUCTS FROM THE SALES
19 AND USE TAX; AND TO EXEMPT DISPOSABLE
20 PRODUCTS USED IN SERVING FOOD FROM THE
21 SALES AND USE TAX.
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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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27 SECTION 1. The purpose of this act is to eliminate the double taxation
28 of certain products used in serving food, to exempt certain products from the
29 sales and use tax, and to exempt disposable products used in serving food
30 from the sales and use tax.
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