

**ARKANSAS SENATE**  
85th General Assembly - Regular Session, 2005  
**Amendment Form**

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**Subtitle of Senate Bill No. 9**

"AN ACT TO CREATE A BACK-TO-SCHOOL TAX-FREE HOLIDAY BY EXEMPTING  
ITEMS OF CLOTHING AND FOOTWEAR FROM SALES AND USE TAX DURING A  
LIMITED TIME PERIOD."

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**Amendment No. 2 to Senate Bill No. 9.**

Amend Senate Bill No. 9 as engrossed, S1/27/05 (version: 01-27-2005 08:40):

Immediately following SECTION 1, add an additional section to read as follows:

"SECTION 2. EMERGENCY CLAUSE. It is found and determined by the General Assembly of the State of Arkansas that clothing school children is very costly; that the cost of clothing school children is always increasing; that to help defray the cost a sales tax holiday on the sale of clothing and footwear is necessary; and that in order to ensure that families are able to enjoy this exemption when purchasing schools clothes and footwear for the upcoming school year this act should become effective on July 1, 2005. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."



The Amendment was read the first time, rules suspended and read the second time and \_\_\_\_\_

By: Senator Altes

MMC/KSW - 01-28-2005 11:51

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Secretary