

**Hall of the House of Representatives**  
86th General Assembly - Regular Session, 2007  
**Amendment Form**

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**Subtitle of House Bill No. 1029**

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

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**Amendment No. 1 to House Bill No. 1029.**

Amend House Bill No. 1029 as originally introduced:

Page 1, delete lines 28 through 36

AND

Page 2, delete lines 1 through 36, and substitute the following:

- “(1) "Clothing" means all human wearing apparel suitable for general use including footwear;
- (2) "Clothing accessory or equipment" means an incidental item that is not clothing worn on the person or in conjunction with clothing;
- (3) "Computer" means an electronic device that accepts information in digital or similar form and manipulates it for a result based on a sequence of instructions;
- (4) "Computer software" means a set of coded instructions designed to cause a computer or automatic data processing equipment to perform a task;
- (5) "Protective equipment" means an item for human wear designed for protection of the wearer against injury or disease or as protection against damage or injury of other persons or property but not suitable for general use;
- (6) "School computer supply" means an item commonly used by a student in a course of study in which a computer is used;”

AND

Page 3, line 34, add the following new section:

“SECTION 2. EMERGENCY CLAUSE. It is found and determined by the General Assembly of the State of Arkansas that preparing children to return to school is very costly and that to help defray the cost a sales tax holiday on the sale of clothing, footwear, and school supplies is necessary.”



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, 2007.”

The Amendment was read \_\_\_\_\_  
By: Representative Hall  
LMG/LLG - 01-24-2007 08:19 \_\_\_\_\_  
LMG074 Chief Clerk