

ARKANSAS SENATE
95th General Assembly - Regular Session, 2025
Amendment Form

Subtitle of House Bill 1685

TO CREATE THE GROCERY TAX RELIEF ACT; TO AMEND THE LAW CONCERNING
THE SALES AND USE TAXES LEVIED ON FOOD AND FOOD INGREDIENTS, AS
AFFIRMED BY REFERRED ACT 19 OF 1958; AND TO EXEMPT GROCERIES FROM
STATE SALES AND USE TAXES.

Amendment No. 1 to House Bill 1685

Amend House Bill 1685 as engrossed H4/1/25 (version: 4/1/25 10:06:52 AM):

Page 12, delete lines 9 through 11, and substitute the following:

"(1) "Food" and "food ingredients" mean the same as defined in § 26-53-102 except that "food" and "food ingredients" do not include prepared food; and

(2) "Prepared food" means the same as defined in § 26-53-102 except that "prepared food" does not include:

(A) Food that is only cut, repackaged, or pasteurized by the seller; or

(B) Eggs, fish, meat, and poultry, and foods containing these raw animal foods requiring cooking by the consumer to prevent food-borne illnesses as recommended by the United States Food and Drug Administration in its 2005 Food Code, § 3-401.11, as it existed on January 1, 2007."



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

By: Senator Hester

JLL/JLL - 04-08-2025 08:42:26

JLL403

Secretary