

2 State of Arkansas
3 89th General Assembly
4 Regular Session, 2013

A Bill

DRAFT JLL/CEH
HOUSE BILL

5
6 By: Representative D. Altes

7 Filed with: Arkansas Legislative Council
8 pursuant to A.C.A. §10-3-217.

9 For An Act To Be Entitled

10 AN ACT TO CLARIFY THE DEFINITION OF FOOD AND FOOD
11 INGREDIENTS TO INCLUDE DIETARY SUPPLEMENTS FOR SALES
12 AND USE TAX PURPOSES; AND FOR OTHER PURPOSES.

13 Subtitle

14
15 TO CLARIFY THE DEFINITION OF FOOD AND
16 FOOD INGREDIENTS TO INCLUDE DIETARY
17 SUPPLEMENTS FOR SALES AND USE TAX
18 PURPOSES.
19

20
21
22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

23
24 SECTION 1. Arkansas Code § 26-52-103(12), concerning the definition of
25 "food" and "food ingredients", is amended to read as follows:

26 (12)(A) "Food" and "food ingredients" mean substances, whether
27 in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are
28 sold for ingestion or chewing by humans and are consumed for their taste or
29 nutritional value, including without limitation dietary supplements.

30 (B) "Food" and "food ingredients" do not include an
31 alcoholic beverage, or tobacco, or a dietary supplement;

32
33 SECTION 2. Arkansas Code § 26-53-102(5), concerning the definition of
34 "food" and "food ingredients", is amended to read as follows:

35 (5)(A) "Food" and "food ingredients" mean substances, whether in
36 liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold

1 for ingestion or chewing by humans and are consumed for their taste or
2 nutritional value, including without limitation dietary supplements.

3 (B) "Food" and "food ingredients" do not include an
4 alcoholic beverage, or tobacco, ~~or a dietary supplement;~~
5

6 SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective
7 on the first day of the calendar quarter following the effective date of this
8 act.
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34

35 Referral requested by: Representative Denny Altes

36 Prepared by: JLL/CEH