

1 INTERIM STUDY PROPOSAL 2015-053

2 State of Arkansas

As Engrossed: H3/17/15 H3/25/15

3 90th General Assembly

A Bill

4 Regular Session, 2015

HOUSE BILL 1890

5
6 By: Representative Davis

7 By: Senator Rapert

8 Filed with: House Committee on Revenue and Taxation

9 pursuant to A.C.A. §10-3-217.

For An Act To Be Entitled

10 AN ACT CONCERNING THE TAXES APPLICABLE TO CERTAIN
11 *FOOD PRODUCTS; TO CLARIFY THE TAX TREATMENT OF*
12 *CERTAIN FOOD PRODUCTS; AND FOR OTHER PURPOSES.*
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Subtitle

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16 *TO CLARIFY THE TAX TREATMENT OF CERTAIN*
17 *FOOD PRODUCTS.*
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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23 *SECTION 1. Arkansas Code § 26-75-602(c)(2), concerning the advertising*
24 *and promotion tax levied by municipal governments, is amended to read as*
25 *follows:*

26 *(2) The portion of the gross receipts or gross proceeds received*
27 *by restaurants, cafes, cafeterias, delicatessens, drive-in restaurants,*
28 *carry-out restaurants, concession stands, convenience stores, grocery store-*
29 *restaurants, or similar businesses as shall be defined in the levying*
30 *ordinance from the sale of prepared food and beverages for on-premises or*
31 *off-premises consumption, but such tax shall not apply to such gross receipts*
32 *or gross proceeds of organizations qualified under 26 U.S.C. § 501(c)(3) or*
33 *to the gross receipts or gross proceeds received by a bakery from the sale of*
34 *baked goods sold for off-premises consumption.*
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36 /s/Davis

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Referred by the Arkansas House of Representatives
Prepared by: VJF