

State of Arkansas

77th General Assembly

Regular Session, 1989

A Bill

HOUSE BILL

1042

By: Representative Lendall

For An Act To Be Entitled

"AN ACT TO AMEND ARKANSAS 26-52-401 TO PROVIDE AN EXEMPTION TO THE ARKANSAS GROSS RECEIPTS TAX FOR SALES OF FOOD FOR HUMAN CONSUMPTION OTHER THAN SALES BY RESTAURANTS, CAFES, AND CAFETERIAS; AND FOR OTHER PURPOSES."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code 26-52-401 is hereby amended to add an additional subdivision to read as follows:

"(28) Gross receipts or gross proceeds derived from the sale of food for human consumption other than sales by restaurants, cafes, and cafeterias."

SECTION 2. All provisions of this Act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 3. All laws and parts of laws in conflict with this Act are hereby repealed.