

1 State of Arkansas
2 81st General Assembly
3 Regular Session, 1997
4 By: Senator Canada

As Engrossed: S1/30/97 S2/12/97

A Bill

SENATE BILL 12

For An Act To Be Entitled

"AN ACT TO EXEMPT CERTAIN FOODS FROM STATE SALES AND USE
TAX; TO PHASE IN THIS EXEMPTION OVER A PERIOD OF FOUR (4)
YEARS; AND FOR OTHER PURPOSES."

Subtitle

"TO EXEMPT CERTAIN FOODS FROM STATE
SALES AND USE TAX."

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

SECTION 1. (a) For purposes of this act, ⁴eligible food and beverage¹
means any food as defined in Section 3 of the federal Food Stamp Act of 1977
(P.L. 95-113), as amended, 7 U.S.C.S. 2012(g), as the Act existed on January
1, 1997, except ⁴eligible food and beverage¹ shall not include soft drinks as
defined by Arkansas Code ~~§~~26-57-902(b)(14).

(b) The sales and use taxes levied by Chapters 52 and 53 of Title 26 of
the Arkansas Code on eligible food and beverage sold for human consumption
shall be reduced to 3% for sales occurring after December 31, 1997 through
June 30, 1998.

(c) The sales and use taxes levied by Chapters 52 and 53 of Title 26 of
the Arkansas Code on eligible food and beverage sold for human consumption
shall be reduced to two percent (2%) for sales occurring after June 30, 1998
through June 30, 1999.

(d) The sales and use taxes levied by Chapters 52 and 53 of Title 26 of
the Arkansas Code on eligible food and beverage sold for human consumption
shall be reduced to one percent (1%) for sales occurring after June 30, 1999
through June 30, 2000.

(e) Beginning July 1, 2000 eligible food and beverage sold for human

1 consumption shall be exempt for the sales and use taxes levied by Chapters 52
2 and 53 of Title 26 of the Arkansas Code.

3 (f) The exemption provided in this act shall not affect local sales and
4 use taxes levied in this state and ④eligible food and beverage¹ and soft
5 drinks shall continue to be subject to local sales and use taxes.

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

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11 SECTION 3. If any provision of this act or the application thereof to
12 any person or circumstance is held invalid, such invalidity shall not affect
13 other provisions or applications of the act which can be given effect without
14 the invalid provision or application, and to this end the provisions of this
15 act are declared to be severable.

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17 SECTION 4. All laws and parts of laws in conflict with this act are
18 hereby repealed.

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/s/Canada

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