## Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1	State of Arkansas	As Engrossed: H3/4/99 H3/19/99		
2	82nd General Assembly	A Bill		
3	Regular Session, 1999		HOUSE BILL 1002	
4				
5	By: Representatives Lendall, Milum, Wilkinson			
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7				
8		For An Act To Be Entitled		
9		"AN ACT TO AMEND ARKANSAS CODE 26-52-401 TO PROVIDE AN		
10	EXEMPTION TO THE ARKANSAS GROSS RECEIPTS TAX FOR SALES			
11	OF FOOD FOR HUMAN CONSUMPTION OTHER THAN SALES BY			
12	RESTAURANTS, CAFES, AND CAFETERIAS; AND FOR OTHER			
13	PURPOSES. "			
14				
15	Subtitle			
16	"AN ACT TO PROVIDE AN EXEMPTION TO THE			
17	ARKANSAS GROSS RECEIPTS TAX FOR SALES OF			
18	FOOD FOR HUMAN CONSUMPTION OTHER THAN			
19	SALES BY RESTAURANTS, CAFES, AND			
20	CAFET	TERI AS. "		
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23	BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:			
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25	SECTION 1. Ark	ansas Code 26-52-401 concerning e	exemptions from the	
26	Arkansas Gross Receipts Tax, is amended to add an additional subdivision to			
27	read as follows:			
28	"(36) (A) Effective January 1, 2000, the gross receipts or gross proceed			
29	derived from the sale of food for human consumption other than sales by			
30	restaurants, cafes, and cafeterias.			
31	(B) For the purpose of this subdivision (36) 'food' means food			
32	eligible for purchase with food stamps or food coupons issued in accordance			
33	with the Food Stamp Act of 1964. However, this subdivision shall not be			
34	construed or interpreted as repealing or amending §26-52-401 (27). The			
35	reference in this subdivision is used solely for the purpose of identifying			
36	those items exempt from tax.			

\*LAM077\*

1	(C) The exemption provided in this subdivision (36) shall not affect		
2	local sales and use taxes levied in this state and food shall continue to be		
3	subject to local sales and use taxes."		
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5	SECTION 2. All provisions of this Act of a general and permanent nature		
6	are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code		
7	Revision Commission shall incorporate the same in the Code.		
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9	SECTION 3. If any provision of this $Act$ or the application thereof to		
10	any person or circumstance is held invalid, such invalidity shall not affect		
11	other provisions or applications of the Act which can be given effect without		
12	the invalid provision or application, and to this end the provisions of this		
13	Act are declared to be severable.		
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15	SECTION 4. All laws and parts of laws in conflict with this $\operatorname{Act}$ are		
16	hereby repealed.		
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18	/s/ Lendall, et al		
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