

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
2 82nd General Assembly
3 Regular Session, 1999
4

As Engrossed: H3/4/99 H3/19/99

A Bill

HOUSE BILL 1002

5 By: Representatives Lendall, *Milum, Wilkinson*
6
7

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

Subtitle

15 "AN ACT TO PROVIDE AN EXEMPTION TO THE
16 ARKANSAS GROSS RECEIPTS TAX FOR SALES OF
17 FOOD FOR HUMAN CONSUMPTION OTHER THAN
18 SALES BY RESTAURANTS, CAFES, AND
19 CAFETERIAS. "
20
21
22

23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
24

25 SECTION 1. Arkansas Code 26-52-401 concerning 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 proceeds
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.

