

1 State of Arkansas
2 82nd General Assembly
3 Regular Session, 1999

A Bill

HOUSE BILL 1961

4
5 By: Representatives Gullett, Milum
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7

For An Act To Be Entitled

8
9 "AN ACT TO EXEMPT CERTAIN LOW INCOME INDIVIDUALS FROM
10 THE GROSS RECEIPTS TAX ON FOOD; AND FOR OTHER
11 PURPOSES. "

Subtitle

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14 "TO EXEMPT CERTAIN LOW INCOME INDIVIDUALS
15 FROM THE GROSS RECEIPTS TAX ON FOOD. "
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. For purposes of this act,

21 (1) "Eligible food and beverage" means any food as defined in Section 3
22 of the federal Food Stamp Act of 1977 (P.L. 95-113), as amended, 7 U.S.C.S.
23 2012(g), as the Act existed on January 1, 1999; and

24 (2) "Low income individuals" means:

25 (A) A single individual whose gross income does not exceed
26 eighteen thousand dollars (\$18,000) for the taxable year preceding the year
27 for which the individual claims the exemption set forth in this act; or

28 (B) Any married couple filing jointly whose gross income for the
29 taxable year does not exceed thirty thousand dollars (\$30,000) for the taxable
30 year preceding the year for which the individuals claim the exemption set
31 forth in this act.
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33 SECTION 2. Beginning April 15, 2000, eligible food and beverage sold
34 for human consumption to low income individuals shall be exempt from the sales
35 and use taxes levied by Chapters 52 and 53 of Title 26 of the Arkansas Code.
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1 SECTION 3. The Department of Finance and Administration shall
2 promulgate regulations establishing a program which will identify to retail
3 businesses the individuals eligible for the tax exemption set forth in this
4 act.

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6 SECTION 4. All provisions of this act of a general and permanent nature
7 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
8 Revision Commission shall incorporate the same in the Code.

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10 SECTION 5. If any provision of this act or the application thereof to
11 any person or circumstance is held invalid, such invalidity shall not affect
12 other provisions or applications of the act which can be given effect without
13 the invalid provision or application, and to this end the provisions of this
14 act are declared to be severable.

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16 SECTION 6. All laws and parts of laws in conflict with this act are
17 hereby repealed.