

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: H3/11/99*

# A Bill

HOUSE BILL 2286

5 By: Representative Teague  
6  
7

## For An Act To Be Entitled

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

## Subtitle

14 "TO EXEMPT CERTAIN FOODS FROM STATE SALES  
15 AND USE TAX."  
16  
17

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. (a) For purposes of this act, "eligible food and beverage"  
22 means any food as defined in Section 3 of the federal Food Stamp Act of 1977  
23 (P.L. 95-113), as amended, 7 U.S.C.S. 2012(g), as the Act existed on January  
24 1, 1999.

25 (b) The sales and use taxes levied by Chapters 52 and 53 of Title 26 of  
26 the Arkansas Code on eligible food and beverage sold for human consumption  
27 shall be reduced to three and one-half percent (3 1/2%) for sales occurring  
28 between January 1, 2000 and December 31, 2000.

29 (c) The sales and use taxes levied by Chapters 52 and 53 of Title 26 of  
30 the Arkansas Code on eligible food and beverage sold for human consumption  
31 shall be reduced to two and one-half percent (2 1/2%) for sales occurring  
32 between January 1, 2001 and December 31, 2001.

33 (d) The sales and use taxes levied by Chapters 52 and 53 of Title 26 of  
34 the Arkansas Code on eligible food and beverage sold for human consumption  
35 shall be reduced to one and one-half percent (1 1/2%) for sales occurring  
36 between January 1, 2002 and December 31, 2002.

