

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 83rd General Assembly
3 Regular Session, 2001

A Bill

SENATE BILL 3

4
5 By: Senator K. Smith
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For An Act To Be Entitled

9 AN ACT TO CREATE A BACK-TO-SCHOOL TAX-FREE HOLIDAY BY
10 EXEMPTING ITEMS OF CLOTHING, FOOTWEAR, AND SCHOOL
11 SUPPLIES FOR A LIMITED PERIOD FROM THE SALES AND USE
12 TAX; AND FOR OTHER PURPOSES.
13

Subtitle

14 THE BACK-TO-SCHOOL TAX-FREE HOLIDAY.
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. (a) Gross receipts and gross proceeds derived from the sale
21 of school supplies and each article of clothing or footwear designed to be
22 worn by a person are exempted from the Arkansas Gross Receipts Tax Act,
23 beginning at Arkansas Code 26-52-101, and the Arkansas Compensating Tax,
24 beginning at Arkansas Code 26-53-101 every year, during a period beginning
25 midnight on the first Friday in August and ending midnight on the following
26 Sunday.

27 (b) Subsection (a) does not apply to:

28 (1) Special clothing or footwear that is primarily designed for
29 athletic activity or protective use and that is not normally worn except when
30 used for the athletic activity or protective use for which it is designed;

31 (2) Accessories, including but not limited to, jewelry, handbags,
32 luggage, umbrellas, wallets, watches, and similar items carried on or about
33 the human body, without regard to whether worn on the body in a manner
34 characteristic of clothing; and

35 (3) The rental of clothing or footwear.

36 (c) The Department of Finance and Administration shall promulgate rules

1 and regulations to implement the provisions of this act.

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