

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 84th General Assembly  
3 Regular Session, 2003  
4

As Engrossed: H3/13/03 H4/4/03

# A Bill

HOUSE BILL 2453

5 *By: Representatives Dangeau, Stovall*  
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## For An Act To Be Entitled

9 AN ACT TO REPEAL ARKANSAS CODE § 4-75-709(b) AND  
10 (c) AS ADDED BY ACT 627 OF 2003; AND FOR OTHER  
11 PURPOSES.  
12

### Subtitle

13 AN ACT TO REPEAL ARKANSAS CODE § 4-75-709  
14 (b) AND (c) AS ADDED BY ACT 627 OF 2003;  
15 AND FOR OTHER PURPOSES.  
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code § 4-75-709(b) and (c), as added by Act 627 of  
22 2003, are repealed.

23 ~~(b) The redemption by a retailer of coupons supplied to consumers by~~  
24 ~~manufacturers and redeemable from the retailer by the manufacturers is not a~~  
25 ~~violation of this subchapter, if the sum of the coupon and other~~  
26 ~~consideration paid by the consumer is not below the cost to the retailer.~~  
27 ~~However, a retailer accepting a manufacturer's coupon must compute the~~  
28 ~~applicable gross receipts tax on the full selling price before deduction for~~  
29 ~~the manufacturer's coupon.~~

30 ~~(c) Any manufacturer promotional allowance provided to a wholesaler or~~  
31 ~~retailer may be passed on to the purchaser by the wholesaler or retailer~~  
32 ~~without violating this subchapter, if the sum of the manufacturer promotional~~  
33 ~~allowance and other consideration paid by the purchaser is not below the cost~~  
34 ~~to the wholesaler or retailer, as the case may be. However, a retailer~~  
35 ~~passing a manufacturer promotional allowance on to the retailer's customer~~  
36 ~~must compute the applicable gross receipts tax on the full selling price~~



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1 ~~before deduction for the manufacturer promotional allowance.~~

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3       SECTION 2. EMERGENCY CLAUSE. It is found and determined by the  
4 General Assembly of the State of Arkansas that the provisions of Arkansas  
5 Code § 4-75-709(b) and (c) were added by Act 627 of 2003; that that act is  
6 now in effect; that the provisions of those two subsections are incapable of  
7 being properly administered; that this act removes those provisions; and that  
8 until this act goes into effect, the law will contain an impossible mandate.  
9 Therefore, an emergency is declared to exist and this act being immediately  
10 necessary for the preservation of the public peace, health, and safety shall  
11 become effective on:

12               (1) The date of its approval by the Governor;

13               (2) If the bill is neither approved nor vetoed by the Governor,  
14 the expiration of the period of time during which the Governor may veto the  
15 bill; or

16               (3) If the bill is vetoed by the Governor and the veto is  
17 overridden, the date the last house overrides the veto.

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