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	As Engrossed: H3/13/03 H4/4/03 S4/10/03		
2	84th General Assembly	A Bill		
3	Regular Session, 2003		HOUSE BILL 2453	
4				
5	By: Representatives Dangeau, Stovall			
6				
7				
8	For An Act To Be Entitled			
9	AN ACT TO AMEND ARKANSAS CODE § 4-75-709(b) AND			
10	(c) AS ADDED BY ACT 627 OF 2003; AND FOR OTHER			
11	PURPOSES.			
12				
13		Subtitle		
14	AN ACT TO AMEND ARKANSAS CODE § 4-75-709			
15	(b) AND (c) AS ADDED BY ACT 627 OF 2003;			
16	AND	FOR OTHER PURPOSES.		
17				
18				
19	BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:			
20				
21	SECTION 1. Arkansas Code § 4-75-709(b) and (c), as added by Act 627 of			
22	2003, are amended to read as follows:			
23	(b) The redemption by a retailer of coupons supplied to consumers by			
24 25	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 consideration paid by the consumer is not below the cost to the retailer.			
26				
27 20		accepting a manufacturer's coupon eipts tax on the full selling pric	-	
28			e perore acquetion for	
29 20	the manufacturer's co	•	ridad to a rehalazalar ar	
30 21	-	acturer promotional allowance prov		
31 32	retailer may be passed on to the purchaser by the wholesaler or retailer			
32 33	without violating this subchapter, if the sum of the manufacturer promotional			
	allowance and other consideration paid by the purchaser is not below the cost			
34 35	to the wholesaler or retailer, as the case may be. However, a retailer passing a manufacturer promotional allowance on to the retailer's customer			
35 36		er promotional allowance on to the licable gross receipts tax on the		
50	must compute the app.	ricavie gross receipts tax on the	iuii seiiing price	



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1	before deduction for the manufacturer promotional allowance.		
2			
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 certain provisions of those two subsections are incapable		
7	of being properly administered; that this act removes those provisions; and		
8	that until this act goes into effect, the law will contain an impossible		
9	mandate. Therefore, an emergency is declared to exist and this act being		
10	immediately necessary for the preservation of the public peace, health, and		
11	safety shall 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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19	/s/ Dangeau		
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