

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 86th General Assembly
3 Regular Session, 2007
4

As Engrossed: H2/6/07
A Bill

HOUSE BILL 1029

5 By: Representatives Hall, Webb
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8 **For An Act To Be Entitled**

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

14 **Subtitle**

15 TO CREATE A BACK-TO-SCHOOL TAX-FREE
16 HOLIDAY BY EXEMPTING ITEMS OF CLOTHING,
17 FOOTWEAR, AND SCHOOL SUPPLIES FROM SALES
18 AND USE TAX DURING A LIMITED TIME
19 PERIOD.
20
21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
23

24 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended
25 to add an additional section to read as follows:

26 26-52-441. Sales tax holiday.

27 (a) As used in this section:

28 (1) "Clothing" means all human wearing apparel suitable for
29 general use including footwear;

30 (2) "Clothing accessory or equipment" means an incidental item
31 that is not clothing worn on the person or in conjunction with clothing;

32 (3) "Computer" means an electronic device that accepts
33 information in digital or similar form and manipulates it for a result based
34 on a sequence of instructions;

35 (4) "Computer software" means a set of coded instructions
36 designed to cause a computer or automatic data processing equipment to



1 perform a task;

2 (5) "Protective equipment" means an item for human wear designed
3 for protection of the wearer against injury or disease or as protection
4 against damage or injury of other persons or property but not suitable for
5 general use;

6 (6) "School computer supply" means an item commonly used by a
7 student in a course of study in which a computer is used;

8 (7) "School instructional material" means written material or a
9 book commonly used by a student in a course of study as a reference to learn
10 the subject being taught;

11 (8) "School supply" means an item commonly used by a student in
12 a course of study; and

13 (9) "Sport or recreational equipment" means an item designed for
14 human use and worn in conjunction with an athletic or recreational activity
15 that is not suitable for general use.

16 (b) Except as limited under subsection (c) of this section, the
17 following items are exempt from the excise tax imposed by this chapter every
18 year for a seventy-two hour (72-hour) period beginning at 12:00 a.m. on the
19 first Friday in August and ending at 12:00 a.m. on the following Monday:

20 (1) Clothing;

21 (2) A school supply;

22 (3) A computer, computer software, and school computer supply;

23 and

24 (4) School instructional material.

25 (c) Subsection (b) of this section does not apply to:

26 (1) A single item of clothing with a sales price exceeding one
27 hundred dollars (\$100);

28 (2) A single school supply with a sales price that exceeds one
29 hundred dollars (\$100);

30 (3) Clothing accessory or equipment;

31 (4) Sport or recreational equipment;

32 (5) Protective equipment;

33 (6) The rental of clothing; and

34 (7) A single purchase of a computer, computer software, and any
35 school computer supply with a sales price exceeding seven hundred fifty
36 dollars (\$750).

