

1 State of Arkansas  
2 87th General Assembly  
3 Regular Session, 2009

# A Bill

HOUSE BILL 1172

4  
5 By: Representatives R. Green, J. Roebuck  
6  
7

## For An Act To Be Entitled

9 AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR A  
10 BUSINESS THAT PURCHASES A CIGARETTE RECEPTACLE;  
11 AND FOR OTHER PURPOSES.  
12

## Subtitle

13  
14 TO PROVIDE AN INCOME TAX CREDIT FOR A  
15 BUSINESS THAT PURCHASES A CIGARETTE  
16 RECEPTACLE.  
17  
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
20

21 SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 5 is amended  
22 to add an additional section to read as follows:

23 26-51-513. Cigarette receptacle.

24 (a) As used in this section, "cigarette receptacle" means a receptacle  
25 or urn specifically designed for the disposal of cigarette litter such as  
26 cigarette butts and ash.

27 (b)(1) A business or commercial enterprise is allowed an income tax  
28 credit against the income tax imposed by the Income Tax Act of 1929, § 26-51-  
29 101 et seq., for the purchase of a cigarette receptacle that is placed in  
30 service during the taxable year.

31 (2) The amount of the income tax credit under this section is  
32 twenty percent (20%) of the purchase price of the cigarette receptacle.

33 (c) Any unused income tax credit under this section may be carried  
34 forward for three (3) consecutive tax years following the tax year the income  
35 tax credit was earned.

36 (d) The amount of the income tax credit under this section that may be



1 claimed by the taxpayer in a tax year shall not exceed the amount of income  
2 tax due by the taxpayer.

3 (e) The Department of Finance and Administration shall promulgate  
4 rules to implement this section.

5  
6 SECTION 2. Section 1 of this act is effective for tax years beginning  
7 on or after January 1, 2009.