

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.

State of Arkansas  
87th General Assembly  
Regular Session, 2009

As Engrossed: H2/5/09

# A Bill

HOUSE BILL 1172

By: Representatives R. Green, J. Roebuck

## For An Act To Be Entitled

AN ACT TO HELP REDUCE CIGARETTE LITTER IN  
ARKANSAS BY PROVIDING AN INCOME TAX CREDIT FOR A  
BUSINESS THAT PURCHASES A CIGARETTE RECEPTACLE;  
AND FOR OTHER PURPOSES.

## Subtitle

TO PROVIDE AN INCOME TAX CREDIT FOR A  
BUSINESS THAT PURCHASES A CIGARETTE  
RECEPTACLE.

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

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

26-51-513. Cigarette receptacle.

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

(b)(1) A business or commercial enterprise with fifty (50) or fewer employees is allowed an income tax credit against the income tax imposed by the Income Tax Act of 1929, § 26-51-101 et seq., for the purchase of a cigarette receptacle that is placed in service during the taxable year.

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

(3) A taxpayer may claim the income tax credit under this section only one (1) time and only for one (1) cigarette receptacle.

(c) Any unused income tax credit under this section may be carried



1 forward for three (3) consecutive tax years following the tax year the income  
2 tax credit was earned.

3 (d) The amount of the income tax credit under this section that may be  
4 claimed by the taxpayer in a tax year shall not exceed the amount of income  
5 tax due by the taxpayer.

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

8  
9 SECTION 2. Section 1 of this act is effective for tax years beginning  
10 on or after January 1, 2009.

11  
12 */s/ R. Green*  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36