

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 87th General Assembly
3 Regular Session, 2009

A Bill

HOUSE BILL 1945

4
5 By: Representative Moore
6
7

For An Act To Be Entitled

8
9 AN ACT TO INCLUDE DIETARY SUPPLEMENTS IN THE
10 DEFINITION OF FOOD AND FOOD INGREDIENTS FOR SALES
11 AND USE TAX PURPOSES; AND FOR OTHER PURPOSES.
12

Subtitle

13
14 TO INCLUDE DIETARY SUPPLEMENTS IN THE
15 DEFINITION OF FOOD AND FOOD INGREDIENTS
16 FOR SALES AND USE TAX PURPOSES.
17
18

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

21 SECTION 1. Arkansas Code § 26-52-317(b)(3)(B), concerning food and
22 food ingredients, is amended to read as follows:

23 (B) "Food" and "food ingredients" include a dietary
24 supplement.

25 (C) "Food" and "food ingredients" do not include an
26 alcoholic beverage, tobacco, ~~a dietary supplement~~, or prepared food;
27

28 SECTION 2. Arkansas Code § 26-53-145(b)(3)(B), concerning food and
29 food ingredients, is amended to read as follows:

30 (B) "Food" and "food ingredients" include a dietary
31 supplement.

32 (C) "Food and food ingredients" does not include an
33 alcoholic beverage, tobacco, ~~a dietary supplement~~, or prepared food;
34

35 SECTION 3. Effective Date. Sections 1 and 2 of this act are effective
36 on the first day of the calendar quarter following the effective date of this



1 act.
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36