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: H3/13/09	
2	87th General Assembly	A Bill	
3	Regular Session, 2009	HOUSE BILL 22	202
4			
5	By: Representatives T. Rogers, Gl	lidewell, Rice, Carter, D. Creekmore, Dale, Dismang, Garner,	
6	Harrelson, Hopper, D. Hutchinson, Kerr, King, Lea, S. Malone, J. Roebuck, G. Smith, B. Wilkins,		
7	Carroll, Nix, Clemmer, Slinkard, Adcock		
8	By: Senator Altes		
9			
10			
11		For An Act To Be Entitled	
12	AN ACT TO C	REATE A BACK-TO-SCHOOL TAX-FREE	
13	HOLIDAY BY	EXEMPTING ITEMS OF CLOTHING FROM SALES	
14	AND USE TAX	DURING A LIMITED TIME PERIOD; AND FOR	
15	OTHER PURPO	SES.	
16			
17		Subtitle	
18	TO CREAT	E A BACK-TO-SCHOOL TAX-FREE	
19	HOLIDAY	BY EXEMPTING ITEMS OF CLOTHING	
20	FROM SAL	ES AND USE TAX DURING A LIMITED	
21	TIME PER	IOD.	
22			
23			
24	BE IT ENACTED BY THE GENE	RAL ASSEMBLY OF THE STATE OF ARKANSAS:	
25			
26	SECTION 1. Arkansa:	s Code Title 26, Chapter 52, Subchapter 4 is amende	эd
27	to add an additional sect	ion to read as follows:	
28	26-52-442. Sales to	ax holiday for clothing.	
29	(a) As used in this	s section, "clothing" means all human wearing	
30	apparel suitable for gene	ral use.	
31	(b) The gross rece	ipts or gross proceeds derived from the sale of	
32	clothing is exempt from the gross receipts tax levied by the Arkansas Gross		
33	Receipts Act of 1941, § 26-52-101 et seq. and the compensating use tax levied		
34	by the Arkansas Compensat:	ing Tax Act of 1949, § 26-53-101 et seq., every yea	<u>ar</u>
35	from 12:01 a.m. until 11:	59 p.m. on the first Saturday in August.	
36	(c) The exemption	in subsection (b) of this section does not apply to):

1	(1) An item of clothing in which the gross receipts or gross		
2	proceeds paid for the item of clothing exceeds seventy-five dollars (\$75.00);		
3	(2) Sport or recreational equipment that is worn in conjunction		
4	with an athletic or recreational activity and is not suitable for general		
5	use;		
6	(3) Clothing accessories or equipment and similar items worn on		
7	the person or in conjunction with clothing; and		
8	(4) Protective equipment that is worn and designed as protection		
9	of the wearer against injury or disease or as protection against damage or		
10	injury of other persons or property and is not suitable for general use.		
11	(d) The Department of Finance and Administration shall promulgate		
12	rules to implement this section.		
13			
14	SECTION 2. EMERGENCY CLAUSE. It is found and determined by the		
15	General Assembly of the State of Arkansas that clothing school children is		
16	very costly; that the cost of clothing school children is always increasing;		
17	that to help defray the cost of clothing school children a sales tax holiday		
18	on the sale of clothing is necessary; and that in order to ensure that		
19	families are able to enjoy this exemption when purchasing school clothes for		
20	the upcoming school year this act should become effective on June 1, 2009.		
21	Therefore, an emergency is declared to exist, and this act being necessary		
22	for the preservation of the public peace, health, and safety shall become		
23	effective on June 1, 2009.		
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25	/s/ T. Rogers		
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