

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 88th General Assembly
3 Regular Session, 2011

A Bill

HOUSE BILL 1034

4
5 By: Representative D. Altes

For An Act To Be Entitled

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

Subtitle

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

18
19
20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

21
22 SECTION 1. Arkansas Code § 26-52-103(12), concerning the definition of
23 "food" and "food ingredients", is amended to read as follows:

24 (12)(A) "Food" and "food ingredients" mean substances, whether
25 in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are
26 sold for ingestion or chewing by humans and are consumed for their taste or
27 nutritional value, and include dietary supplements.

28 (B) "Food" and "food ingredients" do not include an
29 alcoholic beverage, or tobacco, ~~or a dietary supplement;~~

30
31 SECTION 2. Arkansas Code § 26-53-102(5), concerning the definition of
32 "food" and "food ingredients", is amended to read as follows:

33 (5)(A) "Food" and "food ingredients" mean substances, whether in
34 liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold
35 for ingestion or chewing by humans and are consumed for their taste or
36 nutritional value, and include dietary supplements.



1 (B) "Food" and "food ingredients" do not include an
2 alcoholic beverage, or tobacco, ~~or a dietary supplement;~~

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