

1 State of Arkansas
2 90th General Assembly
3 Regular Session, 2015
4

As Engrossed: H3/17/15 H3/25/15

A Bill

HOUSE BILL 1890

5 By: Representative Davis
6 By: Senator Rapert
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For An Act To Be Entitled

9 AN ACT CONCERNING THE TAXES APPLICABLE TO CERTAIN
10 *FOOD PRODUCTS; TO CLARIFY* THE TAX TREATMENT OF
11 CERTAIN FOOD PRODUCTS; AND FOR OTHER PURPOSES.
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Subtitle

14 *TO CLARIFY THE TAX TREATMENT OF CERTAIN*
15 *FOOD PRODUCTS.*
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 *SECTION 1. Arkansas Code § 26-75-602(c)(2), concerning the advertising*
22 *and promotion tax levied by municipal governments, is amended to read as*
23 *follows:*

24 *(2) The portion of the gross receipts or gross proceeds received*
25 *by restaurants, cafes, cafeterias, delicatessens, drive-in restaurants,*
26 *carry-out restaurants, concession stands, convenience stores, grocery store-*
27 *restaurants, or similar businesses as shall be defined in the levying*
28 *ordinance from the sale of prepared food and beverages for on-premises or*
29 *off-premises consumption, but such tax shall not apply to such gross receipts*
30 *or gross proceeds of organizations qualified under 26 U.S.C. § 501(c)(3) or*
31 *to the gross receipts or gross proceeds received by a bakery from the sale of*
32 *baked goods sold for off-premises consumption.*
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34 /s/Davis
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