

1 State of Arkansas
2 91st General Assembly
3 Regular Session, 2017
4

A Bill

HOUSE BILL 1868

5 By: Representative Lemons
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For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW CONCERNING THE REIMBURSEMENT
9 OF MEAL TIPS FOR MUNICIPAL EMPLOYEES; AND FOR OTHER
10 PURPOSES.
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Subtitle

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13 TO AMEND THE LAW CONCERNING THE
14 REIMBURSEMENT OF MEAL TIPS FOR MUNICIPAL
15 EMPLOYEES.
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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 Title 14, Chapter 42, Subchapter 1, is
22 amended to add an additional section to read as follows:

23 14-42-121. Allowance for meal tips.

24 (a) If authorized by the governing body of the municipality,
25 reimbursements to municipal employees for the purchase of meals and meal tips
26 shall be:

27 (1) Based on the actual expense incurred; or

28 (2)(A) Made on a per diem basis.

29 (B) A per diem reimbursement under subdivision (a)(2)(A) of
30 this section shall be made under an accountable plan as defined by Internal
31 Revenue Service regulations as in existence on January 1, 2017.

32 (b) Reimbursement for meal tips under subsection (a) of this section
33 shall not exceed fifteen percent (15%) of the purchase amount of the meal.
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