

1 State of Arkansas
2 94th General Assembly
3 Regular Session, 2023
4

As Engrossed: H3/29/23

A Bill

HOUSE BILL 1346

5 By: Representatives Tosh, *Eaves*
6 By: Senator D. Wallace
7

For An Act To Be Entitled

9 AN ACT TO AMEND STATE SALES AND USE TAX LAW; TO
10 CREATE A SALES AND USE TAX EXEMPTION FOR THE PURCHASE
11 OF A BUSINESS VEHICLE BY A FOOD PANTRY; TO CREATE A
12 ONE-TIME REBATE OF STATE SALES AND USE TAX FOR THE
13 PURCHASE OF A BUSINESS VEHICLE IN 2022 BY A FOOD
14 PANTRY; AND FOR OTHER PURPOSES.
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Subtitle

18 TO CREATE A SALES AND USE TAX EXEMPTION
19 FOR THE PURCHASE OF A BUSINESS VEHICLE BY
20 A FOOD PANTRY; AND TO CREATE A ONE-TIME
21 REBATE OF STATE SALES AND USE TAX FOR THE
22 PURCHASE OF A BUSINESS VEHICLE IN 2022 BY
23 A FOOD PANTRY.
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26 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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28 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4, is
29 amended to add an additional section to read as follows:

30 26-52-455. Food pantry purchase of a business vehicle – Definitions.

31 (a) As used in this section:

32 (1) "Business vehicle" means a motor vehicle that is:

33 (A) Purchased by a food pantry to deliver food to
34 recipients of the food pantry's service; and

35 (B) Not used for the personal commuting of a staff member
36 or executive at the food pantry; and



