

INTERIM STUDY PROPOSAL 2009-191

State of Arkansas
87th General Assembly
Fiscal Session, 2010

A Bill

MMC/MMC
SENATE BILL

By: Senator Altes

Filed with: Senate Committee on Revenue and Taxation
pursuant to A.C.A. §10-3-217.

For An Act To Be Entitled

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

Subtitle

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

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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

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

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

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

1 (5)(A) "Food" and "food ingredients" mean substances, whether in
2 liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold
3 for ingestion or chewing by humans and are consumed for their taste or
4 nutritional value, and includes dietary supplements.

5 (B) "Food" and "food ingredients" do not include an
6 alcoholic beverage, or tobacco, or a dietary supplement;
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8 SECTION 3. Effective Date. Sections 1 and 2 of this act are effective
9 on the first day of the calendar quarter following the effective date of this
10 act.
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36 Filed Date: 10/14/2009 By: MMC\YTC