

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas  
90th General Assembly  
Regular Session, 2015

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

# A Bill

HOUSE BILL 1890

By: Representative Davis

By: Senator Rapert

## For An Act To Be Entitled

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

### Subtitle

*TO CLARIFY THE TAX TREATMENT OF CERTAIN  
FOOD PRODUCTS.*

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

*SECTION 1. Arkansas Code § 26-75-602(c)(2), concerning the advertising and promotion tax levied by municipal governments, is amended to read as follows:*

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

*/s/Davis*



03-09-2015 13:10:16 JLL351