

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

State of Arkansas
91st General Assembly
Regular Session, 2017

A Bill

HOUSE BILL 1868

By: Representative Lemons

For An Act To Be Entitled

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

Subtitle

TO AMEND THE LAW CONCERNING THE
REIMBURSEMENT OF MEAL TIPS FOR MUNICIPAL
EMPLOYEES.

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

SECTION 1. Arkansas Code Title 14, Chapter 42, Subchapter 1, is amended to add an additional section to read as follows:

14-42-121. Allowance for meal tips.

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

(1) Based on the actual expense incurred; or

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

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

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

