

ARKANSAS SENATE
87th General Assembly - Regular Session, 2009
Amendment Form

Subtitle of Senate Bill No. 442

"TO CLARIFY THAT THE SALE OF RAW PRODUCTS AT A FARMERS' MARKET
WHERE THE RAW PRODUCTS ARE PRODUCED OR GROWN WITHIN THE STATE ARE
EXEMPTED FROM THE GROSS RECEIPTS TAX."

Amendment No. 1 to Senate Bill No. 442.

Amend Senate Bill No. 442 as originally introduced:

Add Senator Teague and Senator Madison as a co-sponsors

AND

Add Representatives J. Burris, Garner, and Kerr, as co-sponsors

AND

Page 1, delete line 12 of the Title and substitute "PRODUCED AND SOLD BY THE PRODUCER ARE EXEMPTED"

AND

Page 1, delete lines 19 and 20 of the Subtitle and substitute "PRODUCTS ARE PRODUCED AND SOLD BY THE PRODUCER ARE EXEMPTED FROM THE GROSS"

AND

Page 2, delete lines 2 through 4 and substitute the following language:

"orchard, or garden that are produced and sold by the producer of the raw products at a farmers' market, including without limitation cut or dried flowers, plants, vegetables, fruits, nuts, and herbs;"

AND

Page 2, delete lines 11 and 12 and substitute the following language:

~~"(ii) The exemption shall also not apply unless the articles are produced or grown within the State of Arkansas. A farmer's~~



market is not an established business if the farmers' market sells raw product directly to the user of the raw product and the farmers' market is:
raw product;

- (a) Comprised of one or more producers of a
- (b) Operated seasonally; and
- (c) Held out-of doors or in a public space."

The Amendment was read the first time, rules suspended and read the second time and _____

By: Senator J. Key

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Secretary