



**ARKANSAS
DEPARTMENT OF
FINANCE AND
ADMINISTRATION**

LEGAL NOTICE

In compliance with Act 434 of 1967, the Arkansas Administrative Procedure Act, as amended, notice is hereby given that the Commissioner of Revenue for the State of Arkansas intends to adopt Regulation 2007-3, titled "Special Rules for Sales of Food and Food Ingredients and Prepared Food." The purpose of the rule is to help businesses, organizations, and individuals understand how state sales and use tax is applied to food and food ingredients, prepared food, and other non-food items as enacted by Act 110 of 2007.

The public hearing will be held September 11, 2007, at 1:00 p.m. in the second floor conference room (#2330) of the Ledbetter Building, 1800 W. 7th Street, Little Rock, Arkansas. All interested parties may attend and present their views on the subjects and issues involved. The public comment period expires September 17, 2007. Written comments may be mailed to John H. Theis, Assistant Commissioner of Revenue for Policy and Legal, DFA Revenue Division, P. O. Box 1272, Room 2440, Little Rock, Arkansas 72203-1272; or by fax to (501) 683-1161.