## 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 amend Regulation 1993-8, titled "Soft Drink Tax Regulation." The change was made to amend the definition of soft drink to ensure consistency with state law. Proposed rules can be accessed on the following web link: <a href="http://www.arkansas.gov/dfa/rules/dfa\_revenuerules.html">http://www.arkansas.gov/dfa/rules/dfa\_revenuerules.html</a>.

The public hearing will be held May 15, 2008, at 1:00 p.m. in the second floor conference room (#2330) of the Ledbetter Building, 1800 W. 7<sup>th</sup> Street, Little Rock, Arkansas. All interested parties may attend and present their views on the subjects and issues involved. Written comments may be mailed to Tom Atchley, Office of Excise Tax Administrator, DFA Revenue Division, P. O. Box 1272, Room 2420, Little Rock, Arkansas 72203-1272; or by fax to (501) 682-7900.