

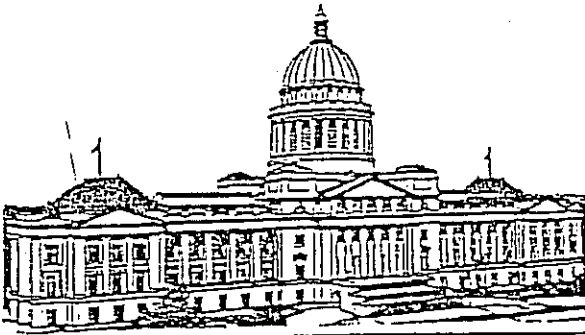
ARKANSAS REGISTER

Transmittal Sheet

97 AUG 12 AM 9:29

SHARON PRIEST
SECRETARY OF STATE
STATE OF ARKANSAS

Sharon Priest
Secretary of State
State Capitol Rm. 01
Little Rock, Arkansas 72201-1094



For Office Use Only: Effective Date 8/22/97 Code Number 006.05.97-006

Name of Agency Department of Finance & Administration

Department Revenue Division

Contact Person Don Zern Phone 682-7751

Statutory Authority for Promulgating Rules Ark. Code Ann. 26-18-301

	Date
Intended Effective Date	Legal Notice Published : <u>July 6, 1997</u>
<input type="checkbox"/> Emergency	Final Date for Public Comment <u>Aug. 11, 1997</u>
<input checked="" type="checkbox"/> 10 Days After Filing	Filed With Legislative Council. <u>June 27, 1997</u>
<input type="checkbox"/> Other	Reviewed by Legislative Council <u>Yes</u>
	Adopted by State Agency <u>Aug. 8, 1997</u>

CERTIFICATION OF AUTHORIZED OFFICER

I Hereby Certify That The Attached Rules Were Adopted
In Compliance with Act 434 of 1967 As Amended.

Don Zern
Signature

682-7751
Phone Number

Taxpayer Information Officer
Title

August 12, 1997
Date

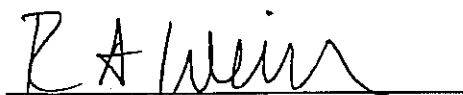
AMENDED GR-53(G)

The Director of the Department of Finance and Administration and the Commissioner of Revenue determine that Gross Receipts Tax Regulation GR-53(G) should be amended to read as follows:

GR-53(G) Restaurant Supplies:

1. As a general rule, gross receipts derived from the sale of the following items to restaurants are exempt as sales for resale: paper, plastic and Styrofoam cups used for dispensing beverages, the paper and plastic lids for such cups; paper and plastic bowls, paper boats, boxes and containers used for dispensing food items, and the wrappers for such bowls, boats and boxes and containers.
2. Gross receipts derived from the sale of the following items purchased by restaurants are not exempt as a sale for resale: paper plates; paper and plastic straws and stirrers; plastic tableware and utensils; paper napkins; paper sacks; and premoistened towelettes.
3. Gross receipts derived from the sale of toys which are included as a component part of a children's meal are exempt as sales for resale when those toys are purchased by the restaurant.

Adopted this 8th day of August 1997.



Richard A. Weiss
Director
Department of Finance
and Administration



Tim Leathers
Commissioner of Revenue
Department of Finance
and Administration

DEPARTMENT: Department of Finance and Administration
DIVISION: Revenue Division
PERSON COMPLETING THIS STATEMENT: Ed Hicks, Excise Tax Administrator
TELEPHONE NO.: (501) 682-7200
FAX NO.: (501) 682-7900

FILED
AR. REGISTER DIV.
97 AUG 12 AM 9:29
SHARON PRIEST
SECRETARY OF STATE
STATE OF ARKANSAS

BY _____
FINANCIAL IMPACT STATEMENT

To comply with Act 884 of 1995, please complete the following Financial Impact Statement and file with the questionnaire and proposed rules.

SHORT TITLE OF THIS RULE: **Gross Receipts Regulation GR-53(G).**

1. Does this proposed, amended, or repealed rule or regulation have a financial impact?
Yes: _____ No: **XX**
2. If you believe that the development of a financial impact statement is so speculative as to be cost prohibited, please explain.
3. If the purpose of this rule or regulation is to implement a federal rule or regulation, please give the incremental cost for implementing the regulation. **Does Not Apply**

1995-96 Fiscal Year

General Revenue: _____
Federal Funds: _____
Cash Funds: _____
Special Revenue: _____
Other: _____
Total: _____

1996-97 Fiscal Year

General Revenue: _____
Federal Funds: _____
Cash Funds: _____
Special Revenue: _____
Other: _____
Total: _____

Does Not Apply

Does Not Apply

4. What is the total estimated cost by fiscal year to any party subject to the, proposed, amended, or repealed rule or regulation? **None**

1997-98 Fiscal Year

None

1998-99 Fiscal Year

None

5. What is the total estimated cost by fiscal year to the agency to implement this regulation?

1997-98 Fiscal Year

No additional cost

1998-99 Fiscal Year

No additional cost