



STATE OF ARKANSAS

**Department of Finance
and Administration**

REVENUE LEGAL COUNSEL

Post Office Box 1272, Room 2380
Little Rock, Arkansas 72203-1272
Phone: (501) 682-7030
Fax: (501) 682-7599
<http://www.dfa.arkansas.gov>

Gina Dougherty, Attorney at Law
gina.dougherty@dfa.arkansas.gov

September 1, 2015

Craig Johnson
Executive Director
Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 400
Westby, WI 54667

Via Email: craig.johnson@sstgb.org
and U.S. Postal Mail

RE: Review Report on 2015 Annual Recertification

Dear Mr. Johnson:

The following is Arkansas's response to the potential compliance issue noted in the Review Report on 2015 Annual Recertification which was sent to the Compliance Review and Interpretations Committee on August 28, 2015.

TAXABILITY MATRIX

The reviewer's statement that Arkansas excludes "food sold without eating utensils that ordinarily requires cooking prior to consumption" in Reference Number 41040 from the definition of prepared food is incorrect.

I have attached and enclosed a copy of the Arkansas Taxability Matrix as it was originally submitted on July 31, 2015 and a copy of it as it exists today on the Streamline website. Both versions of this document demonstrate that Arkansas includes "food sold without eating utensils that ordinarily requires cooking prior to consumption" in the definition of prepared food. I have highlighted the relevant sections on page seven (7) of each document.

The statutory citations given in the Arkansas Taxability Matrix are also correct. They set forth the definition of prepared food as it has existed in Arkansas for many years. This definition is in full compliance with the definition found in the Streamlined Sales and Use Tax Agreement.

Sincerely,

A handwritten signature in blue ink that reads "Gina Dougherty".

Gina Dougherty
Revenue Legal Counsel

cc: Tom Atchley, Excise Tax Administrator
Paul Gehring, Chief Counsel

Attachments/Enclosures