

"AN ACT TO LEVY A LOCAL USE TAX IN ALL COUNTIES WHICH ADOPT A LOCAL SALES TAX, TO CLARIFY THE EFFECT OF TAXES LEVIED PURSUANT TO ACT 991 OF 1981, OR ACT 26 OF THE FIRST EXTRAORDINARY SESSION OF 1981; AND FOR OTHER PURPOSES."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. In all counties which adopt a local sales tax under the provisions of Act 991 of 1981 or Act 26 of the First Extraordinary Session of 1981 or which have, prior to the effective date of this Act, adopted a local sales tax under the provisions of Act 991 of 1981, or Act 26 of the First Extraordinary Session of 1981, there is also hereby levied a local compensating use tax. The rate of use tax levied by this Act shall be the same as that of the sales tax in the county. No additional tax shall be levied by this Act where a use tax is otherwise levied under the provisions of Act 26 of the First Extraordinary Session of 1981. Any tax levied under the provisions of this Act shall be levied, collected and administered in accordance with the provisions of Act 26 of the First Extraordinary Session of 1981.

SECTION 2. Act 827 of 1987 and all laws and parts of laws in conflict with this Act are hereby repealed.

APPROVED: June 12, 1987

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