

As Engrossed: 3/5/91

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**

A BILL ACT 1211 OF 1991
SENATE BILL 671

4 **By: Senators Harriman, Howell, Bookout, Jewell, Russ, Gibson,**
5 **Scott, Walters, Gordon, Hardin, Hoofman, Malone, Fitch, S. Bell,**
6 **Edwards, Pagan, Lewellen, Everett, Snyder, and Todd**

7
8 **For An Act To Be Entitled**

9 "AN ACT TO LEVY AN ADDITIONAL TAX OF ONE CENT (1¢) PER
10 PACK OF CIGARETTES; TO PROVIDE THAT THE NET REVENUES
11 DERIVED FROM SUCH ADDITIONAL TAX SHALL BE USED EXCLUSIVELY
12 FOR PROVIDING TRANSPORTATION SERVICES FOR ELDERLY PERSONS;
13 AND FOR OTHER PURPOSES."

14
15 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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17 SECTION 1. In addition to any other taxes levied on cigarettes, there
18 is hereby levied a tax of fifty cents (50¢) per one thousand (1000) cigarettes
19 sold in the State.

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21 SECTION 2. The additional tax levied herein shall also be applicable to
22 cigarettes sold in Arkansas within three hundred feet of a state line or in
23 any city which adjoins a state line. It is the intent of this section that
24 the rate of tax on cigarettes hereafter sold in Arkansas within three hundred
25 (300) feet of a state line or in any Arkansas city which adjoins a state line
26 shall be the rate imposed by law on cigarettes sold in the adjoining state
27 plus the fifty cents (50¢) per one thousand (1000) cigarettes levied herein,
28 but not to exceed the total tax levied on cigarettes in this State.

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30 SECTION 3. The additional tax levied herein shall be reported and
31 remitted in the same manner and at the same time as other taxes levied on
32 cigarettes in the Arkansas Tobacco Products Tax Act, Arkansas Code 26-57-201
33 through 26-57-254.

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35 SECTION 4. The first three million dollars (\$3,000,000) of the net
36 revenues derived from the additional tax levied herein shall be deposited in

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1 the State Treasury to the credit of the Aging and Adult Services Fund Account,
2 to be used exclusively for transportation services benefitting the elderly,
3 including the Meals on Wheels Program and the remainder shall be deposited
4 into the State Treasury as general revenues.

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6 SECTION 5. The tax levied herein shall be in effect on and after July
7 1, 1991.

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9 SECTION 6. All provisions of this act of a general and permanent nature
10 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
11 Revision Commission shall incorporate the same in the Code.

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13 SECTION 7. If any provision of this act or the application thereof to
14 any person or circumstance is held invalid, such invalidity shall not affect
15 other provisions or applications of the act which can be given effect without
16 the invalid provision or application, and to this end the provisions of this
17 act are declared to be severable.

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19 SECTION 8. All laws and parts of laws in conflict with this act are
20 hereby repealed.

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22 SECTION 9. EMERGENCY. It is hereby found and determined by the General
23 Assembly that there is urgent need for additional revenues to fund the Meals
24 on Wheels Program and other transportation services for the benefit of elderly
25 citizens; that this act is designed to provide such additional revenues and
26 should be given effect as soon as is practical. Therefore, an emergency is
27 hereby declared to exist and this act being necessary for the preservation of
28 the public peace, health and safety shall be in full force and effect on and
29 after July 1, 1991.

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31 */s/Harriman, et al*

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33 APPROVED: 4-10-91

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