

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Senator Wilson**

A Bill

ACT 266 OF 1993
SENATE BILL 164

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE ANNOTATED TO ALLOW
9 COLLECTION OF SALES TAX IN THE EVENT OF AN ELECTION
10 CONTEST UNLESS ENJOINED BY COURT ORDER; AND FOR OTHER
11 PURPOSES."

Subtitle

14 "PERTAINING TO THE COLLECTION OF SALES TAX IN THE EVENT OF
15 AN ELECTION CONTEST."

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

19 SECTION 1. Subsection (e) of Arkansas Code Annotated §26-74-209 is
20 hereby amended to read as follows:

21 "(e) In the event of an election challenge, the tax shall be collected
22 as prescribed in subsection (d) of this section unless enjoined by court
23 order. Hearings involving such litigation shall be advanced on the docket of
24 the courts and disposed of at the earliest feasible time."

26 SECTION 2. Subsection (e) of Arkansas Code Annotated §26-74-309 is
27 hereby amended as follows:

28 "(e) In the event of an election challenge, the tax shall be collected
29 as prescribed in subsection (d) of this section unless enjoined by court
30 order. Hearings involving such litigation shall be advanced on the docket of
31 the courts and disposed of at the earliest practicable time."

33 SECTION 3. Subsection (e) of Arkansas Code §26-74-404 is hereby amended
34 to read as follows:

35 "(e) In the event of an election challenge, the tax shall be collected
36 as prescribed in subsection (d) of this section unless enjoined by court

1 order. Hearings involving such litigation shall be advanced on the docket of
2 the courts and disposed of at the earliest feasible time."

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4 SECTION 4. Subsection (2) of Arkansas Code Annotated §26-75-209 is
5 hereby amended to read as follows:

6 "(2) In the event of an election contest, the tax shall be collected as
7 prescribed in subsection (1) of this section unless enjoined by court order.
8 Hearings of such matters of litigation shall be advanced on the docket of the
9 courts and disposed of at the earliest feasible time."

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11 SECTION 5. Subsection (2) of Arkansas Code Annotated §26-75-309 is
12 hereby amended to read as follows:

13 "(2) In the event of an election contest, the tax shall be collected as
14 prescribed in subsection (1) of this section unless enjoined by court order.
15 Hearings of such matters of litigation shall be advanced on the docket of the
16 courts and disposed of at the earliest practicable time."

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18 SECTION 6. Subsection (d) (3) (B) (ii) of Arkansas Code Annotated §26-75-
19 404 is hereby amended as follows:

20 "(ii) In the event of an election contest, the tax shall be collected
21 as prescribed in subsection (d) (3) (B) (i)."

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23 SECTION 7. Subsection (b) (2) of Arkansas Code Annotated §26-81-106 is
24 amended to read as follows:

25 "(2) In the event of an election challenge, the tax shall be collected
26 as prescribed in subsection (a) (2) of this section unless enjoined by court
27 order. Hearings involving such litigation shall be advanced on the docket of
28 the courts and disposed of at the earliest feasible time."

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30 SECTION 8. Subsection (b) (2) of Arkansas Code Annoated §14-164-329 is
31 amended to read as follows:

32 "(2) In the event of an election contest, the tax shall be collected as
33 prescribed in subsection (b) (1) of this section unless enjoined by court
34 order."

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

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5 SECTION 10. If any provision of this act or the application thereof to
6 any person or circumstance is held invalid, such invalidity shall not affect
7 other provisions or applications of the act which can be given effect without
8 the invalid provision or application, and to this end the provisions of this
9 act are declared to be severable.

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11 SECTION 11. All laws and parts of laws in conflict with this act are
12 hereby repealed.

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/s/ Senator Wilson

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APPROVED: 02/26/93

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