

**Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.**

1 State of Arkansas  
2 83rd General Assembly  
3 Regular Session, 2001  
4

*As Engrossed: H1/18/01 H1/25/01 S3/20/01*

# A Bill

**Act 1498 of 2001**  
HOUSE BILL 1059

5 By: Representatives Altes, Carson, Files, Verkamp, Haak, McMellon, Holt, Hendren  
6 By: *Senators DeLay, Whitaker, Wilkinson*  
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## For An Act To Be Entitled

10 *AN ACT TO AMEND ARKANSAS CODE 26-55-211 TO*  
11 *BROADEN THE BORDER TAX RATE IMPLEMENTED BY*  
12 *ARKANSAS CODE 26-55-210; AND FOR OTHER PURPOSES.*  
13

### Subtitle

14 *TO AMEND ARKANSAS CODE 26-55-211 TO*  
15 *BROADEN THE BORDER TAX RATE IMPLEMENTED*  
16 *BY ARKANSAS CODE 26-55-210.*  
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 *SECTION 1. Arkansas Code 26-55-211 is amended to read as follows:*  
23 *26-55-211. Border tax rate applicable within corporate boundaries.*  
24 *Whenever any territory included within the boundaries of any city,*  
25 *incorporated town, or planned community in this state is included within the*  
26 *border tax rate on motor fuel, as provided for in § 26-55-210, or by any other*  
27 *law of this state governing the border area tax rate on motor fuel, the same*  
28 *rate of tax on motor fuel that applies in the border tax area of the city,*  
29 *incorporated town, or planned community shall also apply to all sales of motor*  
30 *fuel within the boundaries of the city, incorporated town, or planned*  
31 *community. Except in a city bordering a state line which is the main channel*  
32 *of the Mississippi, the provisions of this section shall apply only to that*  
33 *territory included within the limits of such city, incorporated town, or*  
34 *planned community on ~~February 1, 1973~~ July 1, 2001, and shall not apply to*  
35 *territory added to or annexed to the city, incorporated town, or planned*  
36 *community thereafter.*

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SECTION 2. EMERGENCY CLAUSE. It is found and determined by the General Assembly that border territory included within the limits of a border city, incorporated town, or planned community after February 1, 1973 are unjustly being denied the border tax rate on motor fuels. This leads to confusion within a border city, incorporated town, or planned community as to which entities are subject to the border tax rate on motor fuels. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto.

/s/ Al tes

APPROVED: 4/12/2001