

1 State of Arkansas  
2 94th General Assembly  
3 Regular Session, 2023  
4

# A Bill

SENATE BILL 419

5 By: Senator J. Dismang  
6 By: Representative Eaves  
7

## For An Act To Be Entitled

9 AN ACT TO EXTEND THE SUNSET DATE FOR THE ARKANSAS  
10 MEDICAL MARIJUANA SPECIAL PRIVILEGE TAX ACT OF 2017;  
11 TO DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES.  
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## Subtitle

15 TO EXTEND THE SUNSET DATE FOR THE  
16 ARKANSAS MEDICAL MARIJUANA SPECIAL  
17 PRIVILEGE TAX ACT OF 2017; AND TO DECLARE  
18 AN EMERGENCY.  
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. Arkansas Code § 26-57-1507 is amended to read as follows:  
24 26-57-1507. Sunset.

25 This subchapter shall expire on July 1, ~~2023~~ 2025, unless extended by  
26 the General Assembly.  
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28 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the  
29 General Assembly of the State of Arkansas that the current special privilege  
30 tax on medical marijuana expires on July 1, 2023; that the General Assembly  
31 intends to continue levying the special privilege tax on medical marijuana  
32 until July 1, 2025; and that this act is immediately necessary to ensure the  
33 uninterrupted, consistent, and efficient administration and imposition of the  
34 special privilege tax on medical marijuana. Therefore, an emergency is  
35 declared to exist, and this act being immediately necessary for the  
36 preservation of the public peace, health, and safety shall become effective



1 on:

2 (1) The date of its approval by the Governor;

3 (2) If the bill is neither approved nor vetoed by the Governor,  
4 the expiration of the period of time during which the Governor may veto the  
5 bill; or

6 (3) If the bill is vetoed by the Governor and the veto is  
7 overridden, the date the last house overrides the veto.

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10 **APPROVED: 4/11/23**

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