

Hall of the House of Representatives
84th General Assembly - Regular Session, 2003
Amendment Form

Subtitle of House Bill No. 2646

"AN ACT TO AMEND VARIOUS SECTIONS OF THE ARKANSAS CODE TO PROVIDE
THAT CERTAIN COUNTY TAXES ON AVIATION FUEL BE REMITTED TO A REGIONAL
AIRPORT LOCATED IN THE TAX COUNTY."

Amendment No. 1 to House Bill No. 2646.

Amend House Bill No. 2646 as originally introduced:

Page 1, line 12, delete "TAX COUNTY" and substitute "TAXING COUNTY"

AND

Page 1, line 20, delete "TAX COUNTY" and substitute "TAXING COUNTY"

AND

Delete everything after the Enacting Clause and substitute the following:

"SECTION 1. Arkansas Code § 14-164-336, pertaining to the Local Sales and Use Tax Trust Fund, is amended to add a new subdivision (d) to read as follows:

(d) All revenues that are derived from a tax on aviation fuel, except revenue derived from taxes in effect on December 30, 1987, by a city in which a regional airport as described by the Regional Airport Act, § 14-362-101 et seq. is located after deducting the three percent (3%) for cost of collection shall be remitted by the Treasurer of State directly to the regional airport located within the levying city.

SECTION 2. Arkansas Code § 26-74-214(b)(1), pertaining to the disposition of county sales and use tax, is amended to read as follows:

(b)(1) Except as set forth in subsections (f) and (g) of this section, ~~All~~ all funds received by the Treasurer of State from the sales tax levied by each county after deducting the three percent (3%) for the Constitutional and Fiscal Agencies Fund shall be deposited in the Local Sales and Use Tax Trust Fund and shall be credited to the account of the county in which it was collected.

SECTION 3. Arkansas Code § 26-74-214 is amended to add a new subsection (g) to read as follows:



(g) Any moneys collected that are derived from a tax on aviation fuel, except revenue derived from taxes in effect on December 30, 1987, levied by a county in which a regional airport as described by the Regional Airport Act, § 14-362-101 et seq. is located, shall not be deposited in the State Treasury, but shall be deposited by the Treasurer of State in a bank or banks designated by the regional airport located within the levying county as cash funds and transmitted to the regional airport, subject to the three percent (3%) charge by the state for its services as specified in this section. Charges deducted shall be transmitted to the Treasurer of State as cash funds.

SECTION 4. Arkansas Code § 26-74-313(b), pertaining to the disposition of county sales and use tax, is amended to read as follows:

(b) Except as set forth in ~~subsection~~ subsections (c) and (e) of this section, any tax collected by the director under this subchapter on behalf of any county shall be deposited with the State Treasurer in trust and shall be kept in a separate suspense account.

SECTION 5. Arkansas Code § 26-74-313 is amended to add a new subsection (e) to read as follows:

(e) Any moneys collected that are derived from a tax on aviation fuel, except revenue derived from taxes in effect on December 30, 1987, levied by a county in which a regional airport as described by the Regional Airport Act, § 14-362-101 et seq. is located, shall not be deposited in the State Treasury, but shall be deposited by the Treasurer of State in a bank or banks designated by the regional airport located within the levying county as cash funds and transmitted to the regional airport subject to the three percent (3%) charge by the state for its services as specified in this section. Charges deducted shall be transmitted to the Treasurer of State as cash funds.

SECTION 6. Arkansas Code § 26-74-409(b)(1) is amended to read as follows:

(b)(1) Except as set forth in subsection (g) of this section, All ~~all~~ funds received by the State Treasurer from the sales tax levied by each county, after deducting the amounts required by subsection (a) of this section, shall be credited to the account of the county in which collected.

SECTION 7. Arkansas Code § 26-74-409, pertaining to the disposition of county sales and use tax, is amended to add a new subsection (g) to read as follows:

(g) Any moneys collected that are derived from a tax on aviation fuel, except revenue derived from taxes in effect on December 30, 1987, levied by a county in which a regional airport as described by the Regional Airport Act, § 14-362-101 et seq. is located, shall not be deposited in the State Treasury, but shall be deposited by the Treasurer of State in a bank or banks designated by the regional airport located within the levying county as cash funds and transmitted to the regional airport subject to the three percent (3%) charge by the state for its services as specified in this section. Charges deducted shall be transmitted to the Treasurer of State as cash funds.

SECTION 8. Arkansas Code § 26-75-217, pertaining to the disposition of municipal sales and use tax, is amended to add a new subsection (e) to read as follows:

(e) All revenues collected by the Director of the Department of Finance and Administration that are derived from a tax on aviation fuel, except revenue derived from taxes in effect on December 30, 1987, by a city in which a regional airport as described by the Regional Airport Act, § 14-362-101 et seq. is located after deducting the three percent (3%) for cost of collection shall be remitted by the Treasurer of State to the regional airport located within the levying city at the same time the director remits sales tax revenues to the State Treasury.

SECTION 9. Arkansas Code § 26-75-506, pertaining to the disposition of municipal sales and use tax, is amended to add a new subsection (c) to read as follows:

(c) All revenues collected by the Director of the Department of Finance and Administration that are derived from a tax on aviation fuel, except revenue derived from taxes in effect on December 30, 1987, by a city in which a regional airport as described by the Regional Airport Act, § 14-362-101 et seq. is located after deducting the three percent (3%) for cost of collection shall be remitted by the Treasurer of State to the regional airport located within the levying city at the same time the director remits sales tax revenues to the State Treasury.

SECTION 10. Arkansas Code § 26-81-107(c)(1) is amended to read as follows:

(c)(1) Except as set forth in subsection (d) of this section, All all funds received by the State Treasurer from the sales tax levied by each county after deducting the three percent (3%) for the Constitutional and Fiscal Agencies Fund shall be deposited in the Local Sales and Use Tax Trust Fund and shall be credited to the account of the county in which collected.

SECTION 11. Arkansas Code § 26-81-107 is amended to add a new subsection (d) to read as follows:

(d) Any moneys collected that are derived from a tax on aviation fuel, except revenue derived from taxes in effect on December 30, 1987, levied by a county in which a regional airport as described by the Regional Airport Act, § 14-362-101 et seq. is located, shall not be deposited in the State Treasury, but shall be deposited by the Treasurer of State in a bank or banks designated by the regional airport located within the levying county as cash funds and transmitted to the regional airport subject to the three percent (3%) charge by the state for its services as specified in this section. Charges deducted shall be transmitted to the Treasurer of State as cash funds."

The Amendment was read _____
By: Representative Pace
KLT/JMB - 031220031556
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Chief Clerk