

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

# A Bill

**HOUSE BILL**

4 **By: Representatives Horn, Steele, Hunton and Whorton**

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## **For An Act To Be Entitled**

8 "AN ACT TO REPEAL ARKANSAS CODE 26-52-604 AND THEREBY  
9 LIMIT THE BORDER CITY INCOME TAX EXEMPTION TO RESIDENTS OF  
10 THE ARKANSAS BORDER CITY."

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

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14 SECTION 1. Arkansas 26-52-604 is hereby repealed, and no income tax  
15 exemption granted thereby shall be applicable to income year 1991 or any  
16 income year thereafter.

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18 SECTION 2. All provisions of this Act of a general and permanent nature  
19 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
20 Revision Commission shall incorporate the same in the Code.

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22 SECTION 3. If any provision of this Act or the application thereof to  
23 any person or circumstance is held invalid, such invalidity shall not affect  
24 other provisions or applications of the Act which can be given effect without  
25 the invalid provision or application, and to this end the provisions of this  
26 Act are declared to be severable.

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28 SECTION 4. All laws and parts of laws in conflict with this Act are  
29 hereby repealed.

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