

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**
4 **By: Representative King**

A Bill

HOUSE BILL

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE § 26-55-210 TO MAKE THE TAX
9 RATE ON MOTOR FUELS IN THE BORDER AREAS OF ARKANSAS THE
10 SAME AS THE TAX RATE FOR MOTOR FUELS IN THE ADJOINING
11 STATE; AND FOR OTHER PURPOSES."

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

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15 SECTION 1. Arkansas Code § 26-55-210 is hereby amended to read as
16 follows:

17 "26-55-210. Border tax rate areas generally.

18 (a) (1) The tax on motor fuel sold in cities, incorporated towns, or
19 planned communities which border on a state line or sold within eight hundred
20 feet (800') of the state line or sold within eight hundred feet (800') of the
21 maximum shore line of a navigable lake, the opposite shore line of which is
22 beyond the Arkansas State line or sold within eight hundred feet (800') of the
23 Arkansas terminal of a bridge spanning a river where the state line is in the
24 center of the main channel of the river, where such sales of motor fuel are
25 made therein and delivered into the storage tanks of retail dealers or where
26 such sales are made therein to consumers and delivered into the storage tanks
27 of such consumers or directly into the standard fuel tank of a motor vehicle,
28 shall be at the same rate as the tax levied on motor fuel sold in the
29 adjoining state.

30 (2) However, where the state line is the center of the main
31 channel of the Mississippi River, this provision does not apply.

32 (3) Further, no existing city or incorporated town, the corporate
33 limits of which did not on August 1, 1941, or planned community, the limits of
34 which did not on May 18, 1965, extend to within two (2) miles of the state
35 line, shall take advantage of such border rate.

1 (4) Additionally, no tax is imposed upon or in respect to the
2 transactions exempt from taxation under 26-55-207.

3 (5) The tax on motor fuel sold from any establishment adjacent to
4 a federal interstate highway and within one (1) mile of a state line shall be
5 at the rate of tax levied in the adjoining state.

6 (b) Whenever any bridge spanning a river where the state line is in the
7 center of the main channel of the river as defined and subject to the
8 provisions of subsection (a) of this section shall have been or shall be
9 abandoned, redesigned, relocated, or otherwise changed so that areas
10 previously within eight hundred feet (800') of the Arkansas terminal of a
11 bridge spanning a river where the state line is in the center of the main
12 channel of the river shall, in whole or in part, no longer be within eight
13 hundred feet (800') of the Arkansas terminal of such bridge, then the tax on
14 motor fuel sold within eight hundred feet (800') of the Arkansas terminal of
15 that bridge prior to its abandonment, redesign, relocation, or other change
16 shall continue to be fixed on the same basis as if no such abandonment,
17 redesign, relocation, or other change of the Arkansas terminal of the bridge
18 had been made or taken place.

19 (c) Any distributor or dealer of motor fuel who shall sell and deliver
20 any motor fuel within any border rate tax area, except as provided in
21 subsection (a) of this section, shall be guilty of a misdemeanor and upon
22 conviction shall be fined in any sum of not less than fifty dollars (\$50.00)
23 nor more than five hundred dollars (\$500) or be imprisoned in the county jail
24 for not to exceed thirty (30) days, or be both so fined and imprisoned.

25 (d) This section shall apply to abandonments, redesign, relocation, and
26 other changes of bridges made both before and after the passage of this
27 section."
28

29 SECTION 2. All provisions of this act of general and permanent nature
30 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
31 Revision Commission shall incorporate the same in the Code.
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33 SECTION 3. If any provisions of this act or the application thereof to
34 any person or circumstance is held invalid, the invalidity shall not affect
35 other provisions or applications of the act which can be given effect without

1 the invalid provisions or application, and to this end the provisions of this
2 act are declared to be severable.

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4 SECTION 4. All laws and parts of laws in conflict with this act are
5 hereby repealed.

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