

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Representative Mahony**

A Bill

HOUSE BILL

For An Act To Be Entitled

8 "AN ACT TO REPEAL THE CHOCOLATE PRODUCTS TAX IMPOSED BY
9 SECTION 9 OF THE ACT OF THE SECOND EXTRAORDINARY SESSION
10 OF 1992 WHICH WAS INTRODUCED AS SENATE BILL 8; TO AMEND
11 SECTION 1 OF THE ACT TO CONFORM WITH THIS ACT; AND FOR
12 OTHER PURPOSES."

Subtitle

15 "AN ACT TO REPEAL THE CHOCOLATE PRODUCTS TAX IMPOSED BY
16 SECTION 9 OF THE ACT OF THE SECOND EXTRAORDINARY SESSION
17 OF 1992 WHICH WAS INTRODUCED AS SENATE BILL 8."

18
19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

20
21 SECTION 1. Section 9 of the Act of the Second Extraordinary Session of
22 1992 which was introduced as Senate Bill 8, concerning a tax on chocolate
23 products, is hereby repealed.

24
25 SECTION 2. Section 1 of the Act of the Second Extraordinary Session of
26 1992 which was introduced as Senate Bill 8 is amended to read as follows:

27 "SECTION 1. This act shall be known and may be cited as the Arkansas
28 Soft Drink Tax Act and is hereby declared to levy a state tax as defined in
29 the Arkansas Tax Procedure Act (Ark. Code Ann. §26-18-101 et seq.) This act
30 is to be administered in all respects in accordance with the Arkansas Tax
31 Procedure Act unless otherwise provided."

32
33 SECTION 3. All provisions of this act of a general and permanent nature
34 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
35 Revision Commission shall incorporate the same in the Code.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35

SECTION 4. If any provision of this Act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Act which can be given effect without the invalid provision or application, and to this end the provisions of this Act are declared to be severable.

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 All laws or parts of laws in conflict with this act are hereby repealed.

SECTION 6. EMERGENCY. It is hereby found and determined that the tax adopted during the Second Extraordinary Session of 1992 on chocolate products will result on an unfair burden on the people of this state and that the tax would be difficult to administer. Therefore, an emergency is hereby declared to exist and this act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.

