

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

# A Bill

**HOUSE BILL**

## For An Act To Be Entitled

8 "AN ACT TO AMEND SECTION 5 OF ACT 2 OF THE SECOND  
9 EXTRAORDINARY SESSION OF THE SEVENTY-EIGHTH GENERAL  
10 ASSEMBLY TO EXEMPT FROM THE ADDITIONAL TAX LEVIED THEREIN  
11 CIGARETTES AND TOBACCO PRODUCTS IN A WHOLESALER\_S  
12 WAREHOUSE ON FEBRUARY 1, 1993; AND FOR OTHER PURPOSES."

## Subtitle

14 "RELATING TO THE ADDITIONAL CIGARETTE AND TOBACCO PRODUCTS  
15 TAX LEVIED IN ACT 2 OF THE SECOND EXTRAORDINARY SESSION OF  
16 1992."

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

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21 SECTION 1. Section 5 of Act 2 of the Second Extraordinary Session of  
22 the Seventy-Eighth General Assembly is hereby amended to read as follows:

23 "SECTION 5. The taxes levied by this act shall not apply to the sale of  
24 cigarettes and tobacco products which are in a wholesaler\_s warehouse  
25 inventory on February 1, 1993."

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27 SECTION 2. All provisions of this act of a general and permanent nature  
28 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
29 Revision Commission shall incorporate the same in the Code.

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31 SECTION 3. If any provision of this act or the application thereof to  
32 any person or circumstance is held invalid, such invalidity shall not affect  
33 other provisions or applications of the act which can be given effect without  
34 the invalid provision or application, and to this end the provisions of this  
35 act are declared to be severable.

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 All laws and parts of laws in conflict with this act are hereby repealed.

SECTION 5. EMERGENCY. It is hereby found and determined by the General Assembly that the act which levied the additional tax on cigarettes and tobacco products at the special session of the General Assembly in December, 1992 provided that the tax would not apply to cigarettes and tobacco products in a wholesaler\_s warehouse inventory on January 1, 1993; that due to delay in implementing the additional tax, it is urgent that the law levying such tax be revised to exempt cigarettes and tobacco products in the wholesaler\_s warehouse inventory on February 1, 1993, and that this act is designed to accomplish this purpose and should be given effect immediately. 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.

