

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

# A Bill

**HOUSE BILL**

## For An Act To Be Entitled

8 "AN ACT TO INCREASE THE CIGARETTE PAPERS TAX TO ONE CENT  
9 (\$0.01) PER CIGARETTE PAPER; AND FOR OTHER PURPOSES."

### Subtitle

12 "TO INCREASE THE CIGARETTE PAPERS TAX TO ONE CENT (\$0.01)  
13 PER CIGARETTE PAPER."

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

17 SECTION 1. Arkansas Code Annotated §26-57-801(b) is hereby amended to  
18 read as follows:

19 "(b) The tax shall be in the amount of one cent (\$0.01) per sheet of  
20 cigarette paper."

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

26 SECTION 3. If any provision of this act or the application thereof to  
27 any person or circumstance is held invalid, such invalidity shall not affect  
28 other provisions or applications of the act which can be given effect without  
29 the invalid provision or application, and to this end the provisions of this  
30 act are declared to be severable.

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33 hereby repealed.

35 SECTION 5. EMERGENCY. It is hereby found and determined by the General

1 Assembly that the provisions of this act should be implemented at the  
2 beginning of the next fiscal year; that in order to assure that this act will  
3 go into effect at the beginning of the next fiscal year it is essential that  
4 this emergency clause be adopted. Therefore, an emergency is hereby declared  
5 to exist and this act being necessary for the immediate preservation of the  
6 public peace, health and safety shall be in full force and effect from and  
7 after July 1, 1993.

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