

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**

A Bill

HOUSE BILL

4 **By: Representatives Hill and Wingfield**

5

6

7

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE §8-6-812 TO EXPAND TAX
9 EXEMPT STATUS FOR REGIONAL SOLID WASTE MANAGEMENT
10 DISTRICTS FROM STATE TAXES; TO DECLARE AN EMERGENCY; AND
11 FOR OTHER PURPOSES."

12

13

Subtitle

14 "AN ACT TO EXPAND TAX EXEMPT STATUS FOR REGIONAL SOLID
15 WASTE MANAGEMENT DISTRICTS FROM STATE TAXES."

16

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

18

19 SECTION 1. Arkansas Code § 8-6-812 is hereby amended to read as
20 follows:

21 "8-6-812. Tax exempt status of district.

22 Districts shall be exempt from all excise taxes of whatsoever kind and
23 nature and, further, all properties at any time owned by the district and the
24 income therefrom shall be exempt from all taxation in the State of Arkansas."

25

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

29

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

35

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2 hereby repealed.

3

4 SECTION 5. Emergency. It is hereby found and determined by the
5 Seventy-Ninth General Assembly of the State of Arkansas that present law
6 relating to taxation of regional solid waste management districts does not
7 adequately protect the districts from taxation in the State of Arkansas as
8 originally intended; that this act will avoid the unnecessary taxation of
9 districts as subdivisions of the State of Arkansas; that savings will inure to
10 the benefit of the people of Arkansas; and this act should go into effect
11 immediately to implement this policy. Therefore, an emergency is hereby
12 declared to exist, and this act being necessary for the immediate preservation
13 of the public peace, health, and safety, shall be in full force and effect
14 from and after its passage and approval.

15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35

