

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

# A Bill

**SENATE BILL 326**

## For An Act To Be Entitled

8 "AN ACT TO AMEND SECTION 1 OF UNCODIFIED ACT 2 OF THE  
9 SECOND EXTRAORDINARY SESSION OF THE 78TH GENERAL ASSEMBLY  
10 TO REDUCE THE TAX ON CIGARETTES SOLD IN ARKANSAS WITHIN  
11 THREE HUNDRED FEET (300') OF A STATE LINE OR IN ANY CITY  
12 WHICH ADJOINS A STATE LINE OR IN ANY CITY SEPARATED ONLY  
13 BY A NAVIGABLE RIVER TO A CITY WHICH ADJOINS A STATE LINE  
14 TO TWENTY-FIVE CENTS (\$0.25) PER ONE THOUSAND CIGARETTES;  
15 AND FOR OTHER PURPOSES."

## Subtitle

18 "TO REDUCE THE TAX ON CERTAIN CIGARETTE SALES."

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

22 SECTION 1. *Retroactive to February 1, 1993, subsection (c) of Section 1*  
23 *of Uncodified Act 2 of the Second Extraordinary Session of the 78th General*  
24 *Assembly is amended to read as follow:*

25 "*(c) The tax on cigarettes sold in Arkansas within three hundred feet*  
26 *(300') of a state line or in any Arkansas city which adjoins a state line or*  
27 *in any city which is separated only by a navigable river to a city which*  
28 *adjoins a state line shall be at the rate imposed by law on cigarettes sold in*  
29 *the adjoining state plus twenty-five cents (\$0.25) per one thousand (1000)*  
30 *cigarettes presently imposed by Ark. Code Ann §26-57-802. The tax shall not*  
31 *exceed the tax upon cigarettes imposed by this subchapter."*

33 SECTION 2. EMERGENCY. It is hereby found and determined by the General  
34 Assembly that this act amends Act 2 of the Second Extraordinary Session of the  
35 78th General Assembly; that Act 2 goes into effect on February 1, 1993; that

1 this act should go into effect at the same time that Act 2 goes into effect;  
2 and that unless this emergency clause is adopted this act will not go into  
3 effect until July, 1993. Therefore, an emergency is hereby declared to exist  
4 and this act being necessary for the immediate preservation of the public  
5 peace, health and safety shall be in full force and effect from and after  
6 February 1, 1993.

7 */s/Senator Dowd*

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