

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas  
2 84th General Assembly  
3 Regular Session, 2003  
4

As Engrossed: H4/7/03  
**A Bill**

HOUSE BILL 2631

5 By: Representative Mahony  
6  
7

**For An Act To Be Entitled**

9 AN ACT TO INCREASE THE EXCISE TAX ON CIGARETTE  
10 PAPER BY TWENTY-FIVE CENTS (25¢) PER PACKAGE; AND  
11 FOR OTHER PURPOSES.  
12

**Subtitle**

14 AN ACT TO INCREASE THE EXCISE TAX ON  
15 CIGARETTE PAPER BY TWENTY-FIVE CENTS  
16 (25¢) PER PACKAGE.  
17  
18

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

21 SECTION 1. Arkansas Code § 26-57-801(b), pertaining to an excise tax  
22 on the sale of cigarette paper, is amended to read as follows:

23 (b) The tax shall be in the amount of ~~twenty five cents (25)~~ fifty  
24 cents (50¢) per package of approximately thirty-two (32) sheets.  
25

26 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the  
27 General Assembly of the State of Arkansas that revenue available for the  
28 support of necessary state services has declined during the last twelve  
29 months as a result of the nationwide economic slow down; that without  
30 additional revenue, some state services will be reduced or eliminated; that  
31 some Arkansans will suffer as a result of service reductions or cuts; and  
32 that this bill will provide the necessary revenue to avoid state service  
33 reductions or cuts. Therefore, an emergency is declared to exist and this  
34 act being immediately necessary for the preservation of the public peace,  
35 health, and safety shall become effective on July 1, 2003.  
36

/s/ Mahony

