

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: H3/14/03

# A Bill

HOUSE BILL 2646

5 By: Representative Pace  
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## For An Act To Be Entitled

9 AN ACT TO AMEND VARIOUS SECTIONS OF THE ARKANSAS  
10 CODE TO PROVIDE THAT CERTAIN COUNTY TAXES ON  
11 AVIATION FUEL BE REMITTED TO A REGIONAL AIRPORT  
12 LOCATED IN THE *TAXING COUNTY*; AND FOR OTHER  
13 PURPOSES.  
14

## Subtitle

15 AN ACT TO AMEND VARIOUS SECTIONS OF THE  
16 ARKANSAS CODE TO PROVIDE THAT CERTAIN  
17 COUNTY TAXES ON AVIATION FUEL BE  
18 REMITTED TO A REGIONAL AIRPORT LOCATED  
19 IN THE *TAXING COUNTY*.  
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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25 *SECTION 1. Arkansas Code § 14-164-336, pertaining to the Local Sales*  
26 *and Use Tax Trust Fund, is amended to add a new subdivision (d) to read as*  
27 *follows:*

28 *(d) All revenues that are derived from a tax on aviation fuel, except*  
29 *revenue derived from taxes in effect on December 30, 1987, by a city in which*  
30 *a regional airport as described by the Regional Airport Act, § 14-362-101 et*  
31 *seq. is located after deducting the three percent (3%) for cost of collection*  
32 *shall be remitted by the Treasurer of State directly to the regional airport*  
33 *located within the levying city.*  
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35 *SECTION 2. Arkansas Code § 26-74-214(b)(1), pertaining to the*  
36 *disposition of county sales and use tax, is amended to read as follows:*



1           **(b)(1)** Except as set forth in subsections (f) and (g) of this section,  
2 All ~~all~~ funds received by the Treasurer of State from the sales tax levied by  
3 each county after deducting the three percent (3%) for the Constitutional and  
4 Fiscal Agencies Fund shall be deposited in the Local Sales and Use Tax Trust  
5 Fund and shall be credited to the account of the county in which it was  
6 collected.

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8           **SECTION 3.** Arkansas Code § 26-74-214 is amended to add a new  
9 subsection (g) to read as follows:

10           **(g)** Any moneys collected that are derived from a tax on aviation fuel,  
11 except revenue derived from taxes in effect on December 30, 1987, levied by a  
12 county in which a regional airport as described by the Regional Airport Act,  
13 § 14-362-101 et seq. is located, shall not be deposited in the State  
14 Treasury, but shall be deposited by the Treasurer of State in a bank or banks  
15 designated by the regional airport located within the levying county as cash  
16 funds and transmitted to the regional airport, subject to the three percent  
17 (3%) charge by the state for its services as specified in this section.  
18 Charges deducted shall be transmitted to the Treasurer of State as cash  
19 funds.

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21           **SECTION 4.** Arkansas Code § 26-74-313(b), pertaining to the disposition  
22 of county sales and use tax, is amended to read as follows:

23           **(b)** Except as set forth in ~~subsection~~ subsections (c) and (e) of this  
24 section, any tax collected by the director under this subchapter on behalf of  
25 any county shall be deposited with the State Treasurer in trust and shall be  
26 kept in a separate suspense account.

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28           **SECTION 5.** Arkansas Code § 26-74-313 is amended to add a new  
29 subsection (e) to read as follows:

30           **(e)** Any moneys collected that are derived from a tax on aviation fuel,  
31 except revenue derived from taxes in effect on December 30, 1987, levied by a  
32 county in which a regional airport as described by the Regional Airport Act,  
33 § 14-362-101 et seq. is located, shall not be deposited in the State  
34 Treasury, but shall be deposited by the Treasurer of State in a bank or banks  
35 designated by the regional airport located within the levying county as cash  
36 funds and transmitted to the regional airport subject to the three percent

1 (3%) charge by the state for its services as specified in this section.  
2 Charges deducted shall be transmitted to the Treasurer of State as cash  
3 funds.

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5 SECTION 6. Arkansas Code § 26-74-409(b)(1) is amended to read as  
6 follows:

7 (b)(1) Except as set forth in subsection (g) of this section, All all  
8 funds received by the State Treasurer from the sales tax levied by each  
9 county, after deducting the amounts required by subsection (a) of this  
10 section, shall be credited to the account of the county in which collected.

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12 SECTION 7. Arkansas Code § 26-74-409, pertaining to the disposition of  
13 county sales and use tax, is amended to add a new subsection (g) to read as  
14 follows:

15 (g) Any moneys collected that are derived from a tax on aviation fuel,  
16 except revenue derived from taxes in effect on December 30, 1987, levied by a  
17 county in which a regional airport as described by the Regional Airport Act,  
18 § 14-362-101 et seq. is located, shall not be deposited in the State  
19 Treasury, but shall be deposited by the Treasurer of State in a bank or banks  
20 designated by the regional airport located within the levying county as cash  
21 funds and transmitted to the regional airport subject to the three percent  
22 (3%) charge by the state for its services as specified in this section.  
23 Charges deducted shall be transmitted to the Treasurer of State as cash  
24 funds.

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26 SECTION 8. Arkansas Code § 26-75-217, pertaining to the disposition of  
27 municipal sales and use tax, is amended to add a new subsection (e) to read  
28 as follows:

29 (e) All revenues collected by the Director of the Department of  
30 Finance and Administration that are derived from a tax on aviation fuel,  
31 except revenue derived from taxes in effect on December 30, 1987, by a city  
32 in which a regional airport as described by the Regional Airport Act, § 14-  
33 362-101 et seq. is located after deducting the three percent (3%) for cost of  
34 collection shall be remitted by the Treasurer of State to the regional  
35 airport located within the levying city at the same time the director remits  
36 sales tax revenues to the State Treasury.

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2 SECTION 9. Arkansas Code § 26-75-506, pertaining to the disposition of  
3 municipal sales and use tax, is amended to add a new subsection (c) to read  
4 as follows:

5 (c) All revenues collected by the Director of the Department of  
6 Finance and Administration that are derived from a tax on aviation fuel,  
7 except revenue derived from taxes in effect on December 30, 1987, by a city  
8 in which a regional airport as described by the Regional Airport Act, § 14-  
9 362-101 et seq. is located after deducting the three percent (3%) for cost of  
10 collection shall be remitted by the Treasurer of State to the regional  
11 airport located within the levying city at the same time the director remits  
12 sales tax revenues to the State Treasury.

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14 SECTION 10. Arkansas Code § 26-81-107(c)(1) is amended to read as  
15 follows:

16 (c)(1) Except as set forth in subsection (d) of this section, All all  
17 funds received by the State Treasurer from the sales tax levied by each  
18 county after deducting the three percent (3%) for the Constitutional and  
19 Fiscal Agencies Fund shall be deposited in the Local Sales and Use Tax Trust  
20 Fund and shall be credited to the account of the county in which collected.

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22 SECTION 11. Arkansas Code § 26-81-107 is amended to add a new  
23 subsection (d) to read as follows:

24 (d) Any moneys collected that are derived from a tax on aviation fuel,  
25 except revenue derived from taxes in effect on December 30, 1987, levied by a  
26 county in which a regional airport as described by the Regional Airport Act,  
27 § 14-362-101 et seq. is located, shall not be deposited in the State  
28 Treasury, but shall be deposited by the Treasurer of State in a bank or banks  
29 designated by the regional airport located within the levying county as cash  
30 funds and transmitted to the regional airport subject to the three percent  
31 (3%) charge by the state for its services as specified in this section.  
32 Charges deducted shall be transmitted to the Treasurer of State as cash  
33 funds.

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35 /s/ Pace  
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