

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

A Bill

HOUSE BILL 2662

4
5 By: Representative Mahony
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7

For An Act To Be Entitled

8
9 AN ACT TO LEVY AN ADDITIONAL TOBACCO EXCISE TAX
10 ON CIGARETTES OF TWENTY-FIVE DOLLARS (\$25.00) PER
11 ONE THOUSAND (1,000) CIGARETTES; AND FOR OTHER
12 PURPOSES.
13

Subtitle

14
15 AN ACT TO LEVY AN ADDITIONAL TOBACCO
16 EXCISE TAX ON CIGARETTES OF TWENTY-FIVE
17 DOLLARS (\$25.00) PER ONE THOUSAND
18 (1,000) CIGARETTES.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code Title 26, Chapter 57, Subchapter 8 is amended
24 to add an additional section to read as follows:

25 26-57-804. (a) In addition to the excise or privilege taxes levied
26 under §§ 26-57-208, 26-57-802, and 26-57-803, there is levied an additional
27 tax of twenty-five dollars (\$25.00) per one thousand (1,000) cigarettes sold
28 in the state.

29 (b)(1) There is no exemption under this section for cigarettes sold in
30 Arkansas within three hundred feet (300') of a state line or in any city
31 which adjoins a state line.

32 (2) The exemptions and waivers allowed under §§ 26-57-209 and
33 26-57-210 shall apply to this section.

34 (c) The additional tax levied by this section shall become effective
35 on July 1, 2003, and shall apply to any inventory or stocks of cigarettes
36 held by a wholesaler or retailer on that date.



1 (d) The additional tax levied under this section shall be imposed,
2 reported, remitted, and administered in the same manner and at the same time
3 as other taxes levied on cigarettes in the Arkansas Tobacco Products Tax Act
4 of 1977, § 26-57-201 et seq.

5 (e) The revenues derived from the additional tax imposed by this
6 section shall be credited to the General Revenue Fund of the State
7 Apportionment Fund, there to be distributed with the other gross general
8 revenue collections for that month in accordance with the provisions of § 19-
9 5-201 et seq.

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11 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
12 General Assembly of the State of Arkansas that revenue available for the
13 support of necessary state services has declined during the last twelve
14 months as a result of the nationwide economic slow down; that without
15 additional revenue some state services will be reduced or eliminated; that
16 some Arkansans will suffer as a result of service reductions or cuts; and
17 that this bill will provide the necessary revenue to avoid state service
18 reductions or cuts. Therefore, an emergency is declared to exist and this
19 act being immediately necessary for the preservation of the public peace,
20 health, and safety shall become effective on July 1, 2003.

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