

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

A Bill

HOUSE BILL 2757

5 By: Representative Walters
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For An Act To Be Entitled

8 AN ACT TO REPEAL ARKANSAS CODE § 26-57-208(1)(A)
9 THROUGH (C).
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Subtitle

11 AN ACT TO REPEAL ARKANSAS CODE § 26-57-
12 208(1)(A) THROUGH (C).
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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19 SECTION 1. Arkansas Code § 26-57-208(1)(A) through (C) are repealed.

20 ~~(A) Whenever there are two (2) adjoining cities each with~~
21 ~~a population of five thousand (5,000) or more separated by a state line, the~~
22 ~~tax on cigarettes sold in such adjoining Arkansas city shall be at the rate~~
23 ~~imposed by law on cigarettes sold in the adjoining city outside of Arkansas.~~
24 ~~The tax shall not exceed the tax upon cigarettes imposed by this subchapter.~~

25 ~~(B) The tax on cigarettes sold in Arkansas within three~~
26 ~~hundred feet (300') of a state line or in any Arkansas city which adjoins a~~
27 ~~state line shall be at the rate imposed by law on cigarettes sold in the~~
28 ~~adjoining state. The tax shall not exceed the tax upon cigarettes imposed by~~
29 ~~this subchapter.~~

30 ~~(C)(i) The reduced border zone tax rates set forth in~~
31 ~~subdivisions (1)(A) and (1)(B) of this section apply only to sales made at~~
32 ~~retail by Arkansas border zone retailers to actual consumers of the~~
33 ~~cigarettes.~~

34 ~~(ii) The sale of cigarettes by an Arkansas border~~
35 ~~zone retailer to any other retailer or wholesaler does not qualify for the~~
36 ~~reduced border zone tax rate. The full amount of Arkansas cigarette excise~~



~~tax will be due on any cigarettes sold in such a manner.~~

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