

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

SENATE BILL 58

4
5 By: Senator Altes
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For An Act To Be Entitled

8
9 AN ACT TO BROADEN THE BORDER TAX RATE BY
10 REPEALING ARKANSAS CODE § 26-55-211; AND FOR
11 OTHER PURPOSES.
12

Subtitle

13
14 TO BROADEN THE BORDER TAX RATE BY
15 REPEALING ARKANSAS CODE § 26-55-211.
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. Arkansas Code § 26-55-211 is repealed.

21 ~~26-55-211. Border tax rate applicable within corporate boundaries.~~
22 ~~Whenever any territory included within the boundaries of any city,~~
23 ~~incorporated town, or planned community in this state is included within the~~
24 ~~border tax rate on motor fuel, as provided for in § 26-55-210, or by any~~
25 ~~other law of this state governing the border area tax rate on motor fuel, the~~
26 ~~same rate of tax on motor fuel that applies in the border tax area of the~~
27 ~~city, incorporated town, or planned community shall also apply to all sales~~
28 ~~of motor fuel within the boundaries of the city, incorporated town, or~~
29 ~~planned community. Except in a city bordering a state line that is the main~~
30 ~~channel of the Mississippi, the provisions of this section shall apply only~~
31 ~~to that territory included within the limits of such city, incorporated town,~~
32 ~~or planned community on July 1, 2001, and shall not apply to territory added~~
33 ~~to or annexed to the city, incorporated town, or planned community~~
34 ~~thereafter.~~

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36 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the



1 General Assembly of the State of Arkansas that border territory included
 2 within the limits of a border city, incorporated town, or planned community
 3 after February 1, 1973, is unjustly being denied the border tax rate on motor
 4 fuels; that this leads to confusion within a border city, incorporated town,
 5 or planned community as to which entities are subject to the border tax rate
 6 on motor fuels; and that this act is immediately necessary to eliminate the
 7 confusion over which entities are subject to the border tax rate on motor
 8 fuels by eliminating the statute that creates the confusion. Therefore, an
 9 emergency is declared to exist and this act being immediately necessary for
 10 the preservation of the public peace, health, and safety shall become
 11 effective on the first day of the second calendar month following:

- 12 (1) The date of its approval by the Governor;
- 13 (2) If the bill is neither approved nor vetoed by the Governor,
 14 the expiration of the period of time during which the Governor may veto the
 15 bill; or
- 16 (3) If the bill is vetoed by the Governor and the veto is
 17 overridden, the date the last house overrides the veto.

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