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	As Engrossed: H2/13/03		
2	84th General Assembly	A Bill		
3	Regular Session, 2003		SENATE BILL 58	
4				
5	By: Senator Altes			
6	By: Representative Penix			
7				
8				
9	For An Act To Be Entitled			
10	AN ACT TO BROADEN THE BORDER TAX RATE BY			
11	REPEALING ARKANSAS CODE § 26-55-211; AND FOR			
12	OTHER PUR	POSES.		
13				
14		Subtitle		
15	TO BRO	ADEN THE BORDER TAX RATE BY		
16	REPEAL	ING ARKANSAS CODE § 26-55-211.		
17				
18				
19	BE IT ENACTED BY THE GEN	NERAL ASSEMBLY OF THE STATE OF AF	RKANSAS:	
20				
21	SECTION 1. Arkans	sas Code § 26-55-211 is repealed.	•	
22	26-55-211. Border	tax rate applicable within corpo	orate boundaries.	
23	Whenever any territory included within the boundaries of any city,			
24	incorporated town, or planned community in this state is included within the			
25	border tax rate on motor	r fuel, as provided for in § 26-5	55-210, or by any	
26	other law of this state	governing the border area tax ra	te on motor fuel, the	
27	same rate of tax on motor fuel that applies in the border tax area of the			
28	city, incorporated town, or planned community shall also apply to all sales			
29	of motor fuel within the boundaries of the city, incorporated town, or			
30	planned community. Except in a city bordering a state line that is the main			
31	channel of the Mississippi, the provisions of this section shall apply only			
32	to that territory include	to that territory included within the limits of such city, incorporated town,		
33	-	or planned community on July 1, 2001, and shall not apply to territory added		
34		to or annexed to the city, incorporated town, or planned community		
35	thereafter.			
36				

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As Engrossed: H2/13/03 SB58

1	SECTION 2. EMERGENCY CLAUSE. It is found and determined by the		
2	General Assembly of the State of Arkansas that border territory included		
3	within the limits of a border city, incorporated town, or planned community		
4	after February 1, 1973, is unjustly being denied the border tax rate on motor		
5	fuels; that this leads to confusion within a border city, incorporated town,		
6	or planned community as to which entities are subject to the border tax rate		
7	on motor fuels; and that this act is immediately necessary to eliminate the		
8	confusion over which entities are subject to the border tax rate on motor		
9	fuels by eliminating the statute that creates the confusion. Therefore, an		
10	emergency is declared to exist and this act being immediately necessary for		
11	the preservation of the public peace, health, and safety shall become		
12	effective on the first day of the second calendar month following:		
13	(1) The date of its approval by the Governor;		
14	(2) If the bill is neither approved nor vetoed by the Governor,		
15	the expiration of the period of time during which the Governor may veto the		
16	bill; or		
17	(3) If the bill is vetoed by the Governor and the veto is		
18	overridden, the date the last house overrides the veto.		
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20	/s/ Altes, et al		
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