

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

SENATE BILL 695

5 By: Senator Altes
6 By: Representative Penix
7
8

For An Act To Be Entitled

10 AN ACT TO AMEND ARKANSAS CODE § 26-55-211
11 PERTAINING TO THE BORDER CITY MOTOR FUEL TAX
12 RATE; AND FOR OTHER PURPOSES.
13

Subtitle

14 AN ACT TO AMEND ARKANSAS CODE § 26-55-
15 211 PERTAINING TO THE BORDER CITY MOTOR
16 FUEL TAX RATE.
17
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code § 26-55-211 is amended to read as follows:
23 26-55-211. Border tax rate applicable within corporate boundaries.
24 Whenever any territory included within the boundaries of any city,
25 incorporated town, or planned community in this state is included within the
26 border tax rate on motor fuel, as provided for in § 26-55-210, or by any
27 other law of this state governing the border area tax rate on motor fuel, the
28 same rate of tax on motor fuel that applies in the border tax area of the
29 city, incorporated town, or planned community shall also apply to all sales
30 of motor fuel within the boundaries of the city, incorporated town, or
31 planned community. ~~Except in a city bordering a state line that is the main~~
32 ~~channel of the Mississippi, the provisions of this section shall apply only~~
33 ~~to that territory included within the limits of such city, incorporated town,~~
34 ~~or planned community on July 1, 2001, and shall not apply to territory added~~
35 ~~to or annexed to the city, incorporated town, or planned community~~
36 ~~thereafter.~~

