

1 State of Arkansas
2 84th General Assembly
3 First Extraordinary Session, 2003
4

A Bill

Call Item 17

HOUSE BILL 1051

5 By: Representative Lamoureux
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For An Act To Be Entitled

9 AN ACT TO LEVY AN ADDITIONAL THIRTY CENTS (30¢)
10 PER PACK TAX ON CIGARETTES; AND FOR OTHER
11 PURPOSES.
12

Subtitle

14 TO LEVY AN ADDITIONAL THIRTY CENTS (30¢)
15 PER PACK TAX ON CIGARETTES.
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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 Title 26, Chapter 57, Subchapter 8, is
21 amended to add an additional section to read as follows:

22 26-57-804. Additional cigarette tax.

23 (a)(1) In addition to the excise or privilege taxes levied under
24 §§ 26-57-208, 26-57-802, and 26-57-803, there is levied a tax of fifteen
25 dollars (\$15.00) per one thousand (1,000) cigarettes sold in the state
26 beginning on July 1, 2003.

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

30 (3) The additional tax levied under this section shall not apply
31 to cigarettes sold in Arkansas within three hundred feet (300') of a state
32 line or in any city which adjoins a state line.

33 (b) Any exemptions or waivers allowed under The Arkansas Tobacco
34 Products Tax Act of 1977, as amended, § 26-57-201 et seq., shall apply to
35 this section.

36 (c) The additional tax levied under this section is reported and



1 remitted in the same manner and at the same time as other taxes levied on
2 cigarettes in the Arkansas Tobacco Products Tax Act of 1977, as amended,
3 § 26-57-201 et seq.

4 (d) The revenue collected under this section shall be deposited in the
5 State Treasury to the credit of the General Revenue Fund Account of the State
6 Apportionment Fund.

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8 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
9 General Assembly of the State of Arkansas that the state is experiencing
10 budget shortfalls due to a decline in the economic conditions in the state;
11 that additional revenue is needed to fund essential services; that without
12 the additional tax levied under this act, the state will be forced to cut
13 programs and services that assist the most needy citizens of the State of
14 Arkansas; and that this act is immediately necessary to levy additional
15 excise taxes on cigarettes to prevent state programs and services from being
16 cut. Therefore, an emergency is declared to exist and this act being
17 necessary for the preservation of the public peace, health, and safety shall
18 become effective on July 1, 2003.

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