

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

A Bill

Call Item 17

SENATE BILL 2

5 By: Senator Gullett
6
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For An Act To Be Entitled

9 AN ACT TO ADD AN ADDITIONAL SALES TAX ON TOBACCO
10 PRODUCTS; AND FOR OTHER PURPOSES.
11

Subtitle

13 AN ACT TO ADD AN ADDITIONAL SALES TAX ON
14 TOBACCO PRODUCTS.
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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 Title 26, Chapter 57, Subchapter 2, is
20 amended to add an additional section to read as follows:

21 26-57-263. Additional cigarette tax.

22 (a)(1) In addition to all other excise and privilege taxes levied by
23 law, there is levied an excise tax of fifteen percent (15%) upon all retail
24 sales of tobacco products as defined in § 26-57-203.

25 (2) The tax levied by subsection (a)(1) of this section shall be
26 collected, reported, and paid in the same manner and at the same time as is
27 prescribed by law for the collection, reporting, and payment of all other
28 Arkansas gross receipts taxes.

29 (b) The moneys collected under this section shall be deposited in the
30 State Treasury to the credit of the General Revenue Fund Account of the State
31 Apportionment Fund.
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33 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
34 General Assembly of the State of Arkansas that the state is in dire need of
35 additional revenues; that unless the additional revenues are generated
36 quickly, essential state services will be eliminated; that this act provides



1 a mechanism for generating additional revenues; and that this act should go
2 into effect as soon as possible. Therefore, an emergency is declared to
3 exist and this act being immediately necessary for the preservation of the
4 public peace, health, and safety shall become effective on July 1, 2003.

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