

"AN ACT TO PROVIDE FUNDING FOR A CHAIR ON ALCOHOLISM AND DRUG ABUSE PREVENTION AT THE UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES; AND FOR OTHER PURPOSES."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. The University of Arkansas for Medical Sciences shall establish a Chair on Alcoholism and Drug Abuse Prevention as soon as funds are available. To assist in funding the Chair there shall hereafter be charged and collected a tax on all alcoholic beverages, as defined in Act 132 of 1969, sold for on-premises consumption. The tax shall be in an amount equal to three percent (3%) of the gross receipts derived from the sale of the alcoholic beverages. The tax receipts shall be deposited as special revenues into the State Treasury and credited to the University of Arkansas Medical Center Fund to be used exclusively to help defray the cost of a Chair on Alcoholism and Drug Abuse Prevention. The tax levied herein shall be in effect only from July 1, 1987 through January 1, 1988, inclusive. This Act gives no additional taxing authority to any municipality. The owner of any establishment who willfully continues to collect the tax provided hereunder after January 1, 1988 shall be subject to a fine of One Thousand Dollars (\$1,000.00).

SECTION 2. All laws and parts of laws in conflict with this Act are hereby repealed.

SECTION 3. EMERGENCY. It is hereby found and determined by the General Assembly that funding for a Chair on Alcoholism and Drug Abuse Prevention at the University of Arkansas for Medical Sciences is necessary for the support of such Chair; that alcoholism and drug abuse are a major public health problem in this State and that the funding of said Chair on Alcoholism and Drug Abuse Prevention is critical to the health and safety of the people of this State, and that the immediate passage of this Act is necessary to provide funding required for such Chair. Therefore, an emergency is hereby declared to exist and this Act, being immediately necessary for the preservation of the public health and safety, shall be in full force and effect from and after July 1, 1987.

APPROVED: 4/4/87
