

"AN ACT PROVIDING FOR THE CONTINUATION OF THE COUNTY-WIDE SALES TAX IN THOSE COUNTIES HAVING PREVIOUSLY ADOPTED A COUNTY-WIDE SALES TAX PURSUANT TO ACT 991 OF 1981, AS AMENDED, OR ACT 26 OF THE FIRST EXTRAORDINARY SESSION OF 1981."

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

SECTION 1. In any county having previously adopted a one percent (1%) county-wide sales tax pursuant to Act 991 of 1981, as amended, or Act 26 of the First Extraordinary Session of 1981, which has not adopted a one percent (1%) county-wide compensating use tax, said one percent (1%) county-wide sales tax is hereby levied and recognized to be in full force and effect as of the date of its adoption and previous levy by said county.

SECTION 2. The collection and distribution of funds collected pursuant to this Act shall be pursuant to Act 991 of 1981, as amended, or Act 26 of the First Extraordinary Session of 1981, and the procedures thereunder.

SECTION 3. SEVERABILITY. Notwithstanding any other evidence of legislative intent, it is hereby declared that the provisions of this Act are severable and if any provisions of this Act or the application thereof to any person or circumstances is held invalid, the remainder of the Act and the application of such provision to persons or circumstances other than those to which it is held invalid, shall not be affected thereby.

SECTION 4. EMERGENCY. It is hereby found and determined by the General Assembly that counties and municipalities are experiencing difficult economics and the effect and applicability of various tax levies is in need of immediate clarification. Therefore, an emergency is hereby declared to exist and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.

APPROVED: April 8, 1987

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