

Stricken language would be deleted from present law. Underlined language would be added to present law.

1 State of Arkansas
2 81st General Assembly
3 Regular Session, 1997

A Bill

ACT 1039 OF 1997
HOUSE BILL 2053

4
5 By: Representative Cunningham
6
7

For An Act To Be Entitled

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9 "AN ACT TO AMEND ARKANSAS CODE 26-18-303 TO ALLOW
10 DISCLOSURE OF INFORMATION CONTAINED ON MOTOR FUEL TAX
11 RECORDS NECESSARY TO ASSIST THE TAX DIVISION OF THE
12 ARKANSAS PUBLIC SERVICE COMMISSION IN PREPARING AD VALOREM
13 TAX ASSESSMENTS; AND FOR OTHER PURPOSES."
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Subtitle

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16 "TO ALLOW DISCLOSURE OF INFORMATION
17 CONTAINED ON MOTOR FUEL TAX RECORDS
18 NECESSARY TO ASSIST THE TAX DIVISION OF
19 THE ARKANSAS PUBLIC SERVICE COMMISSION
20 IN PREPARING AD VALOREM TAX
21 ASSESSMENTS."
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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25 SECTION 1. Arkansas Code 26-18-303(b), pertaining to confidentiality of
26 tax records and files, is amended by adding a new subdivision to read as
27 follows:

28 "(13) Disclosure to the Tax Division of the Arkansas Public Service
29 Commission information contained in motor fuel tax records necessary to assess
30 motor carrier companies for ad valorem taxation."
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32 SECTION 2. All provisions of this act of a general and permanent nature
33 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
34 Revision Commission shall incorporate the same in the Code.
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36 SECTION 3. If any provision of this act or the application thereof to

1 any person or circumstance is held invalid, such invalidity shall not affect
2 other provisions or applications of the act which can be given effect without
3 the invalid provision or application, and to this end the provisions of this
4 act are declared to be severable.

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6 SECTION 4. All laws and parts of laws in conflict with this act are
7 hereby repealed.

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10 APPROVED: 4-02-97

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