

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 1339 OF 1997
HOUSE BILL 2056

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5 By: Representative Wagner
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For An Act To Be Entitled

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9 "AN ACT TO AMEND ARKANSAS CODE 26-57-803(b) CONCERNING THE
10 ADDITIONAL TAX ON TOBACCO PRODUCTS; AND FOR OTHER
11 PURPOSES."

Subtitle

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14 "AN ACT CONCERNING THE ADDITIONAL TAX ON
15 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 26-57-803(b) is amended to read as follows:

20 "(b) In addition to the tax imposed by § 26-57-208(2), for the months
21 of February, March, April, May, and June, 1993, there is hereby imposed an
22 additional excise or privilege tax on tobacco products, other than cigarettes,
23 on the sale by wholesalers to retailers, or by licensed retailers, to the
24 Director of the Department of Finance and Administration ~~on the first sale to~~
25 ~~wholesalers or retailers within the state~~ at nine percent (9%) of the
26 manufacturer's selling price, and for all months beginning on or after July 1,
27 1993, there is hereby levied an additional excise or privilege tax on tobacco
28 products at seven percent (7%) of the manufacturer's selling price. The tax
29 shall be computed ~~on the actual manufacturer's invoice price~~ before discounts
30 ~~and deals~~ and shall be paid by the wholesaler, or by the retailer if he
31 purchases directly from the manufacturer."
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33 SECTION 2. All provisions of this act of a general and permanent nature
34 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
35 Revision Commission shall incorporate the same in the Code.
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1 SECTION 3. If any provision of this act or the application thereof to
2 any person or circumstance is held invalid, such invalidity shall not affect
3 other provisions or applications of the act which can be given effect without
4 the invalid provision or application, and to this end the provisions of this
5 act are declared to be severable.

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8 hereby repealed.

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11 APPROVED: BECAME LAW WITHOUT GOVERNOR'S SIGNATURE.

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