

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 83rd General Assembly
3 Regular Session, 2001
4

As Engrossed: H2/9/01

A Bill

Act 1173 of 2001
HOUSE BILL 1591

5 By: Representative Altes
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For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS CODE 26-57-802 TO MAKE IT
10 CONSISTENT WITH ARKANSAS CODE 26-57-803; AND FOR OTHER
11 PURPOSES.
12

Subtitle

13 TO AMEND ARKANSAS CODE 26-57-802 TO MAKE
14 IT CONSISTENT WITH ARKANSAS CODE 26-57-
15 803.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code 26-57-802(b), concerning the additional tax
22 on cigarettes in border cities, is amended to read as follows:

23 (b) (1) The additional tax levied herein shall also be applicable to
24 cigarettes sold in Arkansas within three hundred feet (300') of a state line
25 or in any city which adjoins a state line. It is the intent of this section
26 that the rate of tax on cigarettes hereafter sold in Arkansas within three
27 hundred feet (300') of a state line or in any Arkansas city which adjoins a
28 state line shall be ~~the~~:

29 (A) The rate imposed by law on cigarettes sold in the
30 adjoining state plus the fifty cents (50¢) per one thousand (1000) cigarettes
31 levied herein and cited in § 26-57-803(a)(2); or

32 (B) The rate imposed by law on cigarettes sold in the
33 adjoining state plus the twenty-five cents (25¢) per one thousand (1,000)
34 cigarettes levied herein and cited in § 26-57-803(a)(3), but not to

35 (2) The rate shall not exceed the total tax levied on cigarettes
36 in this state.

/s/ Al tes

APPROVED: 3/29/2001

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