

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 727 OF 1997
HOUSE BILL 1717

4
5 By: Representative Ferguson
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For An Act To Be Entitled

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9 "AN ACT TO AMEND ARKANSAS CODE 26-55-210 AND 26-55-211 TO
10 ASSIST CITIES TO COMPETE WITH OTHER STATES BY ALLOWING FOR
11 THE ADJUSTMENT OF MOTOR FUEL RATES; AND FOR OTHER
12 PURPOSES."
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Subtitle

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15 "AN ACT TO ASSIST CITIES TO COMPETE WITH
16 OTHER STATES BY ALLOWING FOR THE
17 ADJUSTMENT OF MOTOR FUEL RATES."
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code 26-55-210 is amended to read as follows:

23 26-55-210. Border tax rate areas generally.

24 (a)(1) The tax on motor fuel sold in cities, incorporated towns, or
25 planned communities which border on a state line or sold within eight hundred
26 feet (800') of the state line or sold within eight hundred feet (800') of the
27 maximum shore line of a navigable lake, the opposite shore line of which is
28 beyond the Arkansas State line or sold within eight hundred feet (800') of the
29 Arkansas terminal of a bridge spanning a river where the state line is in the
30 center of the main channel of the river, where such sales of motor fuel are
31 made therein and delivered into the storage tanks of retail dealers or where
32 such sales are made therein to consumers and delivered into the storage tanks
33 of such consumers or directly into the standard fuel tank of a motor vehicle,
34 shall be at the same rate as the tax levied on motor fuel sold in other areas
35 of the state; but in no event shall the rate of tax on motor fuel sold in such
36 border areas be more than one cent (1¢) per gallon above the rate of tax

1 levied in the adjoining state.

2 ~~_____ (2) However, where the state line is the center of the main~~
 3 ~~channel of the Mississippi River, this provision does not apply.~~

4 ~~_____ (3)~~(2) Further, no existing city or incorporated town, the
 5 corporate limits of which did not on August 1, 1941, or planned community, the
 6 limits of which did not on May 18, 1965, extend to within two (2) miles of the
 7 state line, shall take advantage of such border rate.

8 ~~_____ (4)~~(3) Additionally, no tax is imposed upon or in respect to the
 9 transactions exempt from taxation under § 26-55-207.

10 ~~_____ (5)~~(4) The tax on motor fuel sold from any establishment adjacent
 11 to a federal interstate highway and within one (1) mile of a state line shall
 12 be at the rate of tax levied in the adjoining state but not exceed the rate
 13 levied in this subchapter.

14 (b) Whenever any bridge spanning a river where the state line is in the
 15 center of the main channel of the river as defined and subject to the
 16 provisions of subsection (a) of this section shall have been or shall be
 17 abandoned, redesigned, relocated, or otherwise changed so that areas
 18 previously within eight hundred feet (800') of the Arkansas terminal of a
 19 bridge spanning a river where the state line is in the center of the main
 20 channel of the river shall, in whole or in part, no longer be within eight
 21 hundred feet (800') of the Arkansas terminal of such bridge, then the tax on
 22 motor fuel sold within eight hundred feet (800') of the Arkansas terminal of
 23 that bridge prior to its abandonment, redesign, relocation, or other change
 24 shall continue to be fixed on the same basis as if no such abandonment,
 25 redesign, relocation, or other change of the Arkansas terminal of the bridge
 26 had been made or taken place.

27 (c) Any distributor or dealer of motor fuel who shall sell and deliver
 28 any motor fuel within any border rate tax area, except as provided in
 29 subsection (a) of this section, shall be guilty of a misdemeanor and upon
 30 conviction shall be fined in any sum of not less than fifty dollars (\$50.00)
 31 nor more than five hundred dollars (\$500) or be imprisoned in the county jail
 32 for not to exceed thirty (30) days, or be both so fined and imprisoned.

33 (d) This section shall apply to abandonments, redesign, relocation, and
 34 other changes of bridges made both before and after the passage of this
 35 section. ✕

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1 SECTION 2. Arkansas Code 26-55-211 is amended to read as follows:
 2 "§ 26-55-211. Border tax rate applicable within corporate boundaries.
 3 Whenever any territory included within the boundaries of any city,
 4 incorporated town, or planned community in this state is included within the
 5 border tax rate on motor fuel, as provided for in § 26-55-210, or by any other
 6 law of this state governing the border area tax rate on motor fuel, the same
 7 rate of tax on motor fuel that applies in the border tax area of the city,
 8 incorporated town, or planned community shall also apply to all sales of motor
 9 fuel within the boundaries of the city, incorporated town, or planned
 10 community. ~~However~~ Except in a city bordering a state line which is the main
 11 channel of the Mississippi, the provisions of this section shall apply only to
 12 that territory included within the limits of such city, incorporated town, or
 13 planned community on February 1, 1973, and shall not apply to territory added
 14 to or annexed to the city, incorporated town, or planned community
 15 thereafter."

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 17 SECTION 3. All provisions of this act of a general and permanent nature
 18 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
 19 Revision Commission shall incorporate the same in the Code.

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 21 SECTION 4. If any provision of this act or the application thereof to
 22 any person or circumstance is held invalid, such invalidity shall not affect
 23 other provisions or applications of the act which can be given effect without
 24 the invalid provision or application, and to this end the provisions of this
 25 act are declared to be severable.

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 27 SECTION 5. All laws and parts of laws in conflict with this act are
 28 hereby repealed.

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 31 APPROVED:3-20-97
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