

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.

Act 840 of the Regular Session

1 State of Arkansas
2 87th General Assembly
3 Regular Session, 2009
4

As Engrossed: H3/20/09 H3/27/09

A Bill

HOUSE BILL 1582

5 By: Representatives J. Edwards, Saunders

6 By: Senator T. Smith
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9 **For An Act To Be Entitled**

10 *AN ACT TO AMEND VARIOUS SECTIONS OF THE ARKANSAS*
11 *CODE TO PROVIDE THAT CERTAIN CITY AND COUNTY*
12 *TAXES ON AVIATION FUEL BE REMITTED DIRECTLY TO*
13 *THE PUBLICLY-OWNED AIRPORT WHERE THE AVIATION*
14 *FUEL WAS SOLD; AND FOR OTHER PURPOSES.*

15
16 **Subtitle**

17 *TO AMEND VARIOUS SECTIONS OF THE*
18 *ARKANSAS CODE TO PROVIDE THAT TAXES ON*
19 *AVIATION FUEL BE REMITTED DIRECTLY TO*
20 *THE PUBLICLY-OWNED AIRPORT WHERE THE*
21 *AVIATION FUEL WAS SOLD.*

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23
24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
25

26 *SECTION 1. Arkansas Code § 26-74-214(b)(1), concerning the disposition*
27 *of funds for county sales and use tax, is amended to read as follows:*

28 *(b)(1) Except as set forth in subsections ~~(f)~~ and ~~(g)~~ (f)-(h) of this*
29 *section, all funds received by the Treasurer of State from the sales tax*
30 *levied by each county after deducting the three percent (3%) for the*
31 *Constitutional and Fiscal Agencies Fund shall be deposited into the Local*
32 *Sales and Use Tax Trust Fund and shall be credited to the account of the*
33 *county in which it was collected.*

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35 *SECTION 2. Arkansas Code § 26-74-214, concerning the disposition of*



1 funds for county sales and use tax, is amended to add an additional
2 subsection to read as follows:

3 (h) Money collected that is derived from a tax on aviation fuel levied
4 by a county that is not dedicated to a specific purpose and may legally be
5 used for any lawful purpose shall not be deposited into the State Treasury
6 but shall be deposited as cash funds by the Treasurer of State in a bank or
7 banks designated by the county and transmitted directly to the publicly-owned
8 airport where the aviation fuel was sold, subject to the charges by the state
9 for its services as specified in this section.

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11 SECTION 3. Arkansas Code § 26-74-313(b), concerning the disposition of
12 county sales and use tax, is amended to read as follows:

13 (b) Except as set forth in subsections ~~(e) and (e)~~ (c), (e), and (f)
14 of this section, any tax collected by the director under this subchapter on
15 behalf of any county shall be deposited with the Treasurer of State in trust
16 and shall be kept in a separate suspense account.

17
18 SECTION 4. Arkansas Code § 26-74-313, concerning the disposition of
19 county sales and use tax, is amended to add an additional subsection read as
20 follows:

21 (f) Money collected that is derived from a tax on aviation fuel levied
22 by a county that is not dedicated to a specific purpose and may legally be
23 used for any lawful purpose shall not be deposited into the State Treasury
24 but shall be deposited as cash funds by the Treasurer of State in a bank or
25 banks designated by county and transmitted directly to the publicly-owned
26 airport where the aviation fuel was sold, subject to the charges by the state
27 for its services as specified in this section.

28
29 SECTION 5. Arkansas Code § 26-74-409(b)(1), concerning the disposition
30 of funds for county sales and use tax for counties without an existing tax,
31 is amended to read as follows:

32 (b)(1) Except as set forth in subsection (g) and (h) of this section,
33 all funds received by the Treasurer of State from the sales tax levied by
34 each county, after deducting the amounts required by subsection (a) of this
35 section, shall be credited to the account of the county where collected.

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1 SECTION 6. Arkansas Code § 26-74-409, concerning the disposition of
2 funds for county sales and use tax for counties without an existing tax, is
3 amended to add an additional subsection read as follows:

4 (h) Money collected that is derived from a tax on aviation fuel levied
5 by a county that is not dedicated to a specific purpose and may legally be
6 used for any lawful purpose shall not be deposited into the State Treasury
7 but shall be deposited as cash funds by the Treasurer of State in a bank or
8 banks designated by county and transmitted directly to the publicly-owned
9 airport where the aviation fuel was sold, subject to the charges by the state
10 for its services as specified in this section.

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12 SECTION 7. Arkansas Code § 26-75-217, concerning the disposition of
13 municipal sales and use tax for capital improvements, is amended to add an
14 additional subsection to read as follows:

15 (f) Except for revenue collected under subsection (e) of this section,
16 money collected that is derived from a tax on aviation fuel levied by a city
17 that is not dedicated to a specific purpose and may legally be used for any
18 lawful purpose shall not be deposited into the State Treasury but shall be
19 deposited as cash funds by the Treasurer of State in a bank or banks
20 designated by the city and transmitted directly to the publicly-owned airport
21 where the aviation fuel was sold, subject to the charges by the state for its
22 services as specified in this section.

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24 SECTION 8. Arkansas Code § 26-75-506, concerning the disposition of
25 municipal sales and use tax, is amended to add an additional subsection to
26 read as follows:

27 (d) Except for revenue collected under subsection (c) of this section,
28 money collected that is derived from a tax on aviation fuel levied by a city
29 that is not dedicated to a specific purpose and may legally be used for any
30 lawful purpose shall not be deposited into the State Treasury but shall be
31 deposited as cash funds by the Treasurer of State in a bank or banks
32 designated by the city and transmitted directly to the publicly-owned airport
33 where the aviation fuel was sold, subject to the charges by the state for its
34 services as specified in this section.

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36 SECTION 9. Arkansas Code § 26-81-107(c)(1), concerning the record of

1 tax collected, is amended to read as follows:

2 (c)(1) Except as set forth in subsection (d) and (e) of this section,
3 all funds received by the Treasurer of State from the sales tax levied by
4 each county after deducting the three percent (3%) for the Constitutional
5 Officer's Fund and the State Central Services Fund shall be deposited into
6 the Local Sales and Use Tax Trust Fund and shall be credited to the account
7 of the county in which collected.

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9 SECTION 10. Arkansas Code § 26-81-107, concerning the record of tax
10 collected, is amended to add an additional subsection read as follows:

11 (e) Money collected that is derived from a tax on aviation fuel levied
12 by county that is not dedicated to a specific purpose and may legally be used
13 for any lawful purpose shall not be deposited into the State Treasury but
14 shall be deposited as cash funds by the Treasurer of State in a bank or banks
15 designated by county and transmitted directly to the publicly-owned airport
16 where the aviation fuel was sold, subject to the charges by the state for its
17 services as specified in this section.

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/s/ J. Edwards

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APPROVED: 4/6/2009

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