

**ARKANSAS SENATE**  
87th General Assembly - Regular Session, 2009  
**Amendment Form**

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**Subtitle of Senate Bill No. 73**

"AN ACT TO MAKE VARIOUS CORRECTIONS TO TITLE 26 OF THE ARKANSAS CODE  
OF 1987 ANNOTATED."

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**Amendment No. 1 to Senate Bill No. 73.**

Amend Senate Bill No. 73 as originally introduced:

Page 7, delete lines 16 through 23 and substitute the following:

~~"(B) "Prepared food" the same as defined in § 26-52-103~~  
except that "prepared food" does not include:

(A) ~~food~~ Food that is only cut, repackaged, or pasteurized  
by the seller, ; or

(B) ~~eggs,~~ Eggs, fish, meat, poultry, and foods containing  
these raw animal foods requiring cooking by the consumer to prevent food-  
borne illnesses as recommended by the Food and Drug Administration in its  
2005 Food Code, § 3-401.11, as it existed on January 1, 2007; ~~and~~

~~(5) "Tobacco" means cigarettes, cigars, chewing or pipe tobacco,~~  
~~or any other item that contains tobacco."~~

AND

Page 8, delete lines 1 through 4 and substitute the following:

"transactions involving used automobiles ~~provided for in~~ under § 26-52-  
510(b), ~~used mobile homes provided for in~~ § 26-52-504 [repealed], or used  
aircraft ~~provided for in~~ under § 26-52-505;"

AND

Page 12, delete lines 8 through 12 and substitute the following:

~~"(ii) The(B) The consumer shall pay to the~~  
director the penalty under subdivision (a)(4)(A) of this section and the  
taxes due before the director issues a license for the motor vehicle,  
trailer, or semitrailer must be paid to the director along with the tax  
~~before the vehicle license will be issued."~~

AND

Page 17, delete lines 23 through 28 and substitute the following:

~~"(ii) The(B) The person making application to~~



register the motor vehicle, trailer, or semitrailer shall pay to the director the penalty under subdivision (a)(4)(A) of this section and the taxes due before the director issues a license for the motor vehicle, trailer, or semitrailer must be paid to the director along with the tax before the vehicle license will be issued."

AND

Page 18, delete Section 37 and substitute the following:

"SECTION 37. Arkansas Code § 26-53-131(c) is amended to read as follows to make stylistic changes and to repeal obsolete language:

(c)(1) ~~No credit shall be~~ A credit is not allowed for sales or use taxes paid to another state with respect to the purchase of ~~motor vehicles, trailers, or semitrailers which are~~ a motor vehicle, trailer, or semitrailer that was first registered by the purchaser in Arkansas.

(2) ~~This subsection shall apply to all motor vehicles, trailers, or semitrailers purchased on or after November 3, 1989."~~

AND

Page 20, delete lines 12 through 20 and substitute the following:

~~"(B) "Prepared food" the same as defined in § 26-53-102 except that "prepared food" does not include:~~

~~(A) food~~ Food that is only cut, repackaged, or pasteurized by the seller, ; or

~~(B) eggs,~~ Eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer to prevent food-borne illnesses as recommended by the Food and Drug Administration in its 2005 Food Code, § 3-401.11, as it existed on January 1, 2007; ~~and~~

~~(5) "Tobacco" means cigarettes, cigars, chewing or pipe tobacco, or any other item that contains tobacco."~~

AND

Page 29, delete line 6 and substitute the following:

~~"fuel under the provisions~~ (a) Taxes from the one cent (1¢) additional tax levied on"

AND

Page 48, line 26, delete "director" and substitute the following:

~~"director~~ Director of the Department of Finance and Administration"

AND

Page 53, line 13, add the following new section:

"SECTION 128. Arkansas Code § 26-58-301 is amended to read as follows to correct references and to make stylistic changes:

26-58-301. Levy for benefit of ~~Oil Museum~~ Arkansas Museum of Natural Resources Fund.

(a)(1) In addition to the severance tax on oil produced in the State of Arkansas and levied in § ~~26-58-111(5)~~ and ~~(6)~~ 26-58-111(6), there is levied an additional tax of five (5) mills per barrel of oil produced in this state.

(2) All taxes, interest, and penalties collected by the Revenue Division of the Department of Finance and Administration under ~~the provisions~~ of this subsection shall be deposited into the State Treasury as special revenues, and the Treasurer of State after deducting ~~therefrom~~ from these special revenues the three percent (3%) provided by law for credit to the Constitutional ~~Officer's~~ Officers Fund and the State Central Services Fund shall credit the net amount to the ~~Oil Museum~~ Arkansas Museum of Natural Resources Fund to be used for the construction, maintenance, operation, and improvement of the Arkansas Museum of Natural Resources.

(b)(1) There is levied upon all brine produced in the state for the purpose of bromine extraction a tax of twenty cents (20¢) per one thousand (1,000) barrels.

(2) The taxes levied in this subsection shall be reported and remitted monthly to the Director of the Department of Finance and Administration on such forms and in such manner as the director shall prescribe by regulations.

(3) All revenues collected by the director ~~pursuant to~~ under the tax levied in this ~~section~~ subsection shall be deposited into the State Treasury as special revenues, and the Treasurer of State after deducting ~~therefrom~~ from these special revenues the three percent (3%) provided by law for credit to the Constitutional ~~Officer's~~ Officers Fund and the State Central Services Fund shall credit the net amount to the ~~Oil Museum~~ Arkansas Museum of Natural Resources Fund to be used for the construction, maintenance, operation, and improvement of the Arkansas Museum of Natural Resources."

AND

Renumber the remaining sections of the bill.

The Amendment was read the first time, rules suspended and read the second time and \_\_\_\_\_

By: Senator Madison  
PBB/RMW - 03-03-2009 10:40  
PBB169

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Secretary