

ARKANSAS SENATE
83rd General Assembly - Regular Session, 2001
Amendment Form

Subtitle of House Bill No. 1059

"TO REPEAL ARKANSAS CODE 26-55-211 TO BROADEN THE BORDER TAX RATE
IMPLEMENTED BY ARKANSAS CODE 26-55-210."

Amendment No. 1 to House Bill No. 1059.

Amend House Bill No. 1059 as engrossed, H1/25/01:

Page 1, delete line 10 and substitute:
"AN ACT TO AMEND ARKANSAS CODE 26-55-211 TO BROADEN"

AND

Page 1, delete line 15 and substitute:
"TO AMEND ARKANSAS CODE 26-55-211 TO"

AND

Delete everything after the enacting clause and substitute:
"SECTION 1. Arkansas Code 26-55-211 is amended to read as follows:
26-55-211. Border tax rate applicable within corporate boundaries.
Whenever any territory included within the boundaries of any city, incorporated town, or planned community in this state is included within the border tax rate on motor fuel, as provided for in § 26-55-210, or by any other law of this state governing the border area tax rate on motor fuel, the same rate of tax on motor fuel that applies in the border tax area of the city, incorporated town, or planned community shall also apply to all sales of motor fuel within the boundaries of the city, incorporated town, or planned community. Except in a city bordering a state line which is the main channel of the Mississippi, the provisions of this section shall apply only to that territory included within the limits of such city, incorporated town, or planned community on ~~February 1, 1973~~ July 1, 2001, and shall not apply to territory added to or annexed to the city, incorporated town, or planned community thereafter.

SECTION 2. EMERGENCY CLAUSE. It is found and determined by the General Assembly that border territory included within the limits of a border city, incorporated town, or planned community after February 1, 1973 are unjustly being denied the border tax rate on motor fuels. This leads to confusion within a border city, incorporated town, or planned community as to

which entities are subject to the border tax rate on motor fuels. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

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

**By: Senator DeLay
MG/VJF - 032020011125
VVF264**

Secretary