

**Hall of the House of Representatives**  
86th General Assembly - Regular Session, 2007  
**Amendment Form**

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**Subtitle of House Bill No. 1376**

"AN ACT TO AMEND VARIOUS SECTIONS OF THE ARKANSAS CODE TO PROVIDE  
THAT TAXES ON AVIATION FUEL BE REMITTED DIRECTLY TO THE REGIONAL  
AIRPORT."

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**Amendment No. 1 to House Bill No. 1376.**

Amend House Bill No. 1376 as originally introduced:

Page 1, delete line 12 of the TITLE and substitute the following:

"CODE TO PROVIDE THAT CERTAIN CITY AND COUNTY TAXES ON"

AND

Page 1, delete lines 29 through 33, and substitute the following:

"(d)(1) With the exception of revenue derived from taxes under (d)(2) of this section, revenue derived from a tax on aviation fuel by a city or county where a regional airport as described by the Regional Airport Act, § 14-362-101 et seq., is located shall be remitted by the Treasurer of State directly to the regional airport located within the levying city or county."

AND

Page 2, delete lines 22-28, and substitute the following:

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

AND

Page 4, delete lines 32 and 33, and substitute the following:

"county and transmitted to the regional airport, subject to the charges by



the state for its services as specified in this section."

AND

Page 7, delete lines 18 and 19, and substitute the following:

"city and county and transmitted to the regional airport, subject to the charges by the state for its services as specified in this section."

AND

Page 9, delete lines 5 and 6, and substitute the following:

"county and transmitted to the regional airport, subject to the charges by the state for its services as specified in this section."

AND

Page 9, delete lines 14 through 21, and substitute the following:

"(e)(1) Except for revenue collected under subdivision (e)(2) of this section, money collected from a tax on aviation fuel by a city in which a regional airport as described by the Regional Airport Act, § 14-362-101 et seq. is located shall not be deposited into the State Treasury but shall be deposited as cash funds by the Treasurer of State in a bank or banks designated by the regional airport located within the levying city or within the county and transmitted to the regional airport, subject to the charges by the state for its services as specified in this section."

AND

Page 9, delete lines 28 through 35, and substitute the following:

"(c)(1) Except for revenue collected under subdivision (c)(2) of this section, money collected from a tax on aviation fuel levied by a city in which a regional airport as described by the Regional Airport Act, § 14-362-101 et seq., is located shall not be deposited into the State Treasury but shall be deposited as cash funds by the Treasurer of State in a bank or banks designated by the regional airport located within the levying city or within the county and transmitted to the regional airport, subject to the charges by the state for its services as specified in this section."

AND

Page 10, line 2, add the following new section:

"SECTION 7. Arkansas Code § 26-81-107 is amended to read as follows:  
26-81-107. Record of collections - Deposit with the Treasurer of State. [Effective until July 1, 2007.]

(a) The Director of the Department of Finance and Administration shall maintain a record of the total amount of tax collected pursuant to this chapter and other subchapters authorizing county sales and use tax in each

county and shall deposit all such revenues with the State Treasurer.

(b) Upon receipt of the funds, the State Treasurer shall deduct three percent (3%) thereof as a charge by the state for its services as specified in this chapter and shall credit the three percent (3%) to the Constitutional and Fiscal Agencies Fund. In addition, the State Treasurer is authorized to retain in the Local Sales and Use Tax Trust Fund an amount not to exceed five percent (5%) of the total amount received from the tax levied by each county, to be used by the State Treasurer to:

(1) Make remittances to the county for rebates made by the county for taxes, if any, in excess of amounts specified by the particular county ordinances paid by a taxpayer on a single transaction;

(2) Make refunds for overpayment of the taxes; and

(3) Redeem dishonored checks and drafts received and deposited in the Local Sales and Use Tax Trust Fund.

(c)(1) Except as set forth in subsection (d) of this section, all ~~All~~ funds received by the State Treasurer from the sales tax levied by each county after deducting the three percent (3%) for the Constitutional and Fiscal Agencies Fund shall be deposited in the Local Sales and Use Tax Trust Fund and shall be credited to the account of the county in which collected.

(2) The State Treasurer shall transmit monthly to the county treasurer and to the municipal treasurer of each municipality located in a county levying the tax authorized in this chapter their per capita share of the moneys received by the State Treasurer from the tax levied by such county and credited to the account of the county in the Local Sales and Use Tax Trust Fund. The county treasurer of any county which has levied a sales and use tax pursuant to this chapter and which rebates taxes paid on a single transaction in excess of a specified amount shall monthly certify to the State Treasurer the total amount of rebates paid since the preceding certification, and the State Treasurer shall remit that amount to the county treasurer from the Local Sales and Use Tax Trust Fund.

(d)(1) Except for revenue collected under subdivision (d)(2) of this section, money collected that is derived from a tax on aviation fuel levied by a county where a regional airport as described by the Regional Airport Act, § 14-362-101 et seq., is located shall not be deposited into the State Treasury but shall be deposited as cash funds by the Treasurer of State in a bank or banks designated by the regional airport located within the levying county and transmitted to the regional airport, subject to the charges by the state for its services as specified in this section.

(2) Revenue derived from a tax on aviation fuel in effect on December 30, 1987, is not subject to this subsection."

AND

Page 10, delete line 3, and substitute the following:

"SECTION 8. Arkansas Code § 26-81-107 is amended to read as follows:"

AND

Page 10, delete lines 24 through 29, and substitute the following:

"(c)(1) Except as set forth in subsection (d) of this section, All all

funds received by the State Treasurer from the sales tax levied by each county after deducting the three percent (3%) for the Constitutional and Fiscal Agencies Fund shall be deposited in this Local Sales and Use Tax Trust Fund and shall be credited to the account of the county in which collected.”

AND

Page 11, delete lines 6 through 13, and substitute the following:

“(d)(1) Except for revenue collected under subdivision (d)(2) of this section, money collected that is derived from a tax on aviation fuel levied by a county where a regional airport as described by the Regional Airport Act, § 14-362-101 et seq., is located shall not be deposited into the State Treasury but shall be deposited as cash funds by the Treasurer of State in a bank or banks designated by the regional airport, subject to the charges by the state for its services as specified in this section.”

AND

Page 11, delete line 17, and substitute the following:

“SECTION 9. EMERGENCY CLAUSE. It is found and determined by the”

The Amendment was read \_\_\_\_\_

By: Representative House  
LMG/YTC - 02-08-2007 15:19  
LMG117

\_\_\_\_\_  
Chief Clerk