

# Hall of the House of Representatives

## 89th General Assembly - Regular Session, 2013

### Amendment Form

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#### Subtitle of House Bill No. 1418

TO DEDICATE SALES AND USE TAX REVENUE FROM THE SALES OF NEW AND USED VEHICLES AND ROAD-USER ITEMS AND SERVICES FOR ROADWAY MAINTENANCE, CONSTRUCTION, AND RECONSTRUCTION; AND TO DECLARE AN EMERGENCY.

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#### Amendment No. 1 to House Bill No. 1418

Amend House Bill No. 1418 as originally introduced:

Delete SECTION 1, SECTION 2, SECTION 3, and SECTION 4 in their entirety, and substitute the following:

"SECTION 1. Arkansas Code § 19-6-301, concerning the enumeration of special revenues, is amended to add two additional subdivisions to read as follows:

(246) A portion of the sales and use taxes under § 26-52-107(b);  
and

(247) A portion of the sales and use taxes on motor vehicles,  
trailers, and semitrailers under §§ 26-52-510(h) and 26-53-126(g).

SECTION 2. Arkansas Code § 26-52-107 is amended to read as follows:  
26-52-107. Disposition of taxes, interest, and penalties.

~~All~~ (a) Except as otherwise stated in this section, all taxes, interest, penalties, and costs received by the Director of the Department of Finance and Administration under ~~the provisions of~~ this chapter shall be general revenues and shall be deposited into the State Treasury to the credit of the State Apportionment Fund. The Treasurer of State shall allocate and transfer the ~~same~~ deposited taxes, interest, penalties, and costs to the various State Treasury funds participating in general revenues in the respective proportions to each ~~as provided by~~ under, and to be used for the respective purposes ~~set forth~~ stated in, the Revenue Stabilization Law, § 19-5-101 et seq.

(b) Beginning the first day of September following the issuance of an annual report certified to the Chief Fiscal Officer of the State by the Treasurer of State in which the gross collection of general revenue for sales and use tax exceeds two billion two hundred million dollars (\$2,200,000,000), a portion of the total general revenues generated by sales and use tax under §§ 26-52-301, 26-52-302(a), 26-52-302(b)(1), 26-52-303, 26-52-317(c)(1)(A), 26-52-319(a)(5)(A), 26-52-319(c)(2) as distributed under 26-52-319(a)(5)(A), 26-52-607, 26-53-106, 26-53-107(a), 26-53-107(b)(1), 26-53-145(c)(1)(A), 26-53-148(a)(5)(A), and 26-53-148(c)(2) as distributed under 26-53-148(a)(5)(A)



shall be special revenues distributed in the manner stated in § 26-56-222(b) in the following percentages:

(1) Beginning September 1 of the first year, six-tenths of one percent (0.6%);

(2) Beginning July 1 of the second year, one and two-tenths percent (1.2%);

(3) Beginning July 1 of the third year, one and eight-tenths percent (1.8%);

(4) Beginning July 1 of the fourth year, two and four-tenths percent (2.4%);

(5) Beginning July 1 of the fifth year, three percent (3%);

(6) Beginning July 1 of the sixth year, three and six-tenths percent (3.6%);

(7) Beginning July 1 of the seventh year, four and two-tenths percent (4.2%);

(8) Beginning July 1 of the eighth year, four and eight-tenths percent (4.8%);

(9) Beginning July 1 of the ninth year, five and four-tenths percent (5.4%); and

(10) Beginning July 1 of the tenth year and thereafter, six percent (6%).

(c)(1) Funds credited to the State Highway and Transportation Department Fund under subsection (b) of this section shall be used for the construction, reconstruction, and maintenance of highways, roads, streets, bridges, and extensions of highways, roads, streets, and bridges located within the state.

(2) Funds credited to the County Aid Fund under subsection (b) of this section shall be used for the construction, reconstruction, and maintenance of highways, roads, streets, bridges, and extensions of highways, roads, streets, and bridges located within the county.

(3) Funds credited to the Municipal Aid Fund under subsection (b) of this section shall be used for the construction, reconstruction, and maintenance of highways, roads, streets, bridges, and extensions of highways, roads, streets, and bridges located within the municipality.

SECTION 3. Arkansas Code § 26-52-510, concerning the payment of sales tax on a motor vehicle, is amended to add new subsections to read as follows:

(h) Beginning the first day of September following the issuance of an annual report certified to the Chief Fiscal Officer of the State by the Treasurer of State in which the gross collection of general revenue for sales and use tax exceeds two billion two hundred million dollars (\$2,200,000,000), a portion of the total general revenues generated by sales and use tax under §§ 26-52-301, 26-52-302(a), 26-52-302(b)(1), 26-52-303, 26-52-607, 26-53-106, 26-53-107(a), and 26-53-107(b)(1) on the sale of new or used motor vehicles, trailers, or semitrailers required to be licensed in this state shall be special revenues distributed in the manner stated in § 26-56-222(b) in the following percentages:

(1) Beginning September 1 of the first year, ten percent (10%);

(2) Beginning July 1 of the second year, twenty percent (20%);

(3) Beginning July 1 of the third year, thirty percent (30%);

(4) Beginning July 1 of the fourth year, forty percent (40%);

(5) Beginning July 1 of the fifth year, fifty percent (50%);

- (6) Beginning July 1 of the sixth year, sixty percent (60%);
- (7) Beginning July 1 of the seventh year, seventy percent (70%);
- (8) Beginning July 1 of the eighth year, eighty percent (80%);
- (9) Beginning July 1 of the ninth year, ninety percent (90%);

and

- (10) Beginning July 1 of the tenth year, one hundred percent (100%).

(i)(1) Funds credited to the State Highway and Transportation Department Fund under subsection (h) of this section shall be used for the construction, reconstruction, and maintenance of highways, roads, streets, bridges, and extensions of highways, roads, streets, and bridges located within the state.

(2) Funds credited to the County Aid Fund under subsection (h) of this section shall be used for construction, reconstruction, and maintenance of highways, roads, streets, bridges, and extensions of highways, roads, streets, and bridges located within the county receiving the funds.

(3) Funds credited to the Municipal Aid Fund under subsection (h) of this section shall be used for the construction, reconstruction, and maintenance of highways, roads, streets, bridges, and extensions of highways, roads, streets, and bridges located within the municipality receiving the funds.

SECTION 4. Arkansas Code § 26-53-126, concerning the payment of use tax on motor vehicles, is amended to add new subsections to read as follows:

(g) Beginning the first day of September following the issuance of an annual report certified to the Chief Fiscal Officer of the State by the Treasurer of State in which the gross collection of general revenue for sales and use tax exceeds two billion two hundred million dollars (\$2,200,000,000), a portion of the total general revenues generated by sales and use tax under §§ 26-52-301, 26-52-302(a), 26-52-302(b)(1), 26-52-303, 26-52-607, 26-53-106, 26-53-107(a), and 26-53-107(b)(1) on the sale of new or used motor vehicles, trailers, or semitrailers required to be licensed in this state shall be special revenues distributed in the manner stated in § 26-56-222(b) in the following percentages:

- (1) Beginning September 1 of the first year, ten percent (10%);
- (2) Beginning July 1 of the second year, twenty percent (20%);
- (3) Beginning July 1 of the third year, thirty percent (30%);
- (4) Beginning July 1 of the fourth year, forty percent (40%);
- (5) Beginning July 1 of the fifth year, fifty percent (50%);
- (6) Beginning July 1 of the sixth year, sixty percent (60%);
- (7) Beginning July 1 of the seventh year, seventy percent (70%);
- (8) Beginning July 1 of the eighth year, eighty percent (80%);
- (9) Beginning July 1 of the ninth year, ninety percent (90%);

and

- (10) Beginning July 1 of the tenth year, one hundred percent (100%).

(h)(1) Funds credited to the State Highway and Transportation Department Fund under subsection (g) of this section shall be used for the construction, reconstruction, and maintenance of highways, roads, streets, bridges, and extensions of highways, roads, streets, and bridges located within the state.

(2) Funds credited to the County Aid Fund under subsection (g)

of this section shall be used for construction, reconstruction, and maintenance of highways, roads, streets, bridges, and extensions of highways, roads, streets, and bridges located within the county receiving the funds.

(3) Funds credited to the Municipal Aid Fund under subsection (g) of this section shall be used for the construction, reconstruction, and maintenance of highways, roads, streets, bridges, and extensions of highways, roads, streets, and bridges located within the municipality receiving the funds."

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

By: Representative Barnett

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Chief Clerk