

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.

INTERIM STUDY PROPOSAL 2007-068

State of Arkansas
86th General Assembly
Regular Session, 2007

A Bill

HOUSE BILL 2509

By: Representative Everett

Referred to
Revenue & Taxation- House
by the House of Representatives
on 03/21/2007

For An Act To Be Entitled

AN ACT TO EXTEND THE BORDER CITY EXEMPTION UNDER
THE MOTOR FUEL TAX LAW; AND FOR OTHER PURPOSES.

Subtitle

TO EXTEND THE BORDER CITY EXEMPTION
UNDER THE MOTOR FUEL TAX LAW.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 26-55-210(a)(1), concerning the border tax rate areas, is amended to read as follows:

(a)(1) The tax on motor fuel sold in cities, incorporated towns, or planned communities which border on a state line or sold within ~~eight hundred feet (800')~~ sixteen (16) miles of the state line or sold within eight hundred feet (800') of the maximum shore line of a navigable lake, the opposite shore line of which is beyond the Arkansas state line or sold within eight hundred feet (800') of the Arkansas terminal of a bridge spanning a river where the state line is in the center of the main channel of the river, where such sales of motor fuel are made therein and delivered into the storage tanks of retail dealers or where such sales are made therein to consumers and delivered into the storage tanks of such consumers or directly into the standard fuel tank of a motor vehicle, shall be at the same rate as the tax

1 levied on motor fuel sold in other areas of the state; but in no event shall
2 the rate of tax on motor fuel sold in such border areas be more than one cent
3 (1¢) per gallon above the rate of tax levied in the adjoining state.

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