

State of Arkansas

76th General Assembly

Regular Session, 1987

HOUSE BILL 1288

By: Representatives Foster, Doramus, Hankins

"AN ACT TO REPEAL SUBSECTION (b) OF SECTION 4 OF ACT 386 OF 1941, AS AMENDED [ARK. STATS. ANN. 84-1904(b)]; TO REPEAL THE EXEMPTION OF THE SALE OF CIGARETTES FROM THE GROSS RECEIPTS TAX."

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

SECTION 1. Subsection (b) of Section 4 of Act 386 of 1941, as amended, the same being Ark. Stats. Ann. §84-1904(b), is hereby repealed.

SECTION 2. EMERGENCY. It is hereby found and determined by the General Assembly that the current level of State financial aid to public elementary and secondary education is inadequate to meet the mandate of Article 14 of the Arkansas Constitution that the State maintain a general, suitable and efficient system of free public schools; that the present level of funding for essential State services will cause the curtailing of activities of necessary State agencies; that additional State revenues are required to alleviate these conditions. Therefore, an emergency is hereby declared to exist and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect on and after February 1, 1987.

