

State of Arkansas

76th General Assembly

First Extraordinary Session, 1987

SENATE BILL

44

By: Senator Brandon

"AN ACT TO REDUCE THE COMMISSION PAID BY THE COMMISSIONER OF REVENUES TO STAMP DEPUTIES FOR THE SALE OF STAMPS FOR CIGARETTES AND THE COLLECTION OF CIGARETTE TAXES; AND FOR OTHER PURPOSES."

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

SECTION 1. Beginning with stamps purchased on and after July 1, 1987 and until on and after July 1, 1989, the commission paid stamp deputies for the sale of stamps for cigarettes and the collection of cigarette taxes provided by Section 14 (b) of Act 546 of 1977, as amended, [Ark. Stat. Ann. §84-4514(b)], shall be reduced from 3.8 percent of the total aggregate cigarette tax collected to 1.9 percent of the total aggregate cigarette tax collected. On and after July 1, 1989 the commission paid shall be 3.8 percent of the total aggregate cigarette tax collected.

SECTION 2. All laws and parts of laws in conflict with this Act are hereby repealed.

SECTION 3. EMERGENCY. It is hereby found and determined by the General Assembly that the State of Arkansas is in serious need of additional revenues which are necessary to provide adequate funding for essential services required by the citizens of this State and the provisions of this Act are necessary to increase State revenues. 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 July 1, 1987.

