

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**

A Bill

HOUSE BILL

4 **By: Representatives J. Miller and Townsend**

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For An Act To Be Entitled

8 "AN ACT TO LEVY AN ADDITIONAL TAX OF ONE CENT (1¢) PER
9 PACK OF CIGARETTES; TO PROVIDE THAT THE NET REVENUES
10 DERIVED FROM SUCH ADDITIONAL TAX SHALL BE USED EXCLUSIVELY
11 FOR PROVIDING TRANSPORTATION SERVICES FOR ELDERLY PERSONS;
12 AND FOR OTHER PURPOSES."

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

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16 SECTION 1. In addition to any other taxes levied on cigarettes, there
17 is hereby levied a tax of fifty cents (50¢) per one thousand (1000) cigarettes
18 sold in the State.

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20 SECTION 2. The additional tax levied herein shall also be applicable to
21 cigarettes sold in Arkansas within three hundred feet of a state line or in
22 any city which adjoins a state line. It is the intent of this section that
23 the rate of tax on cigarettes hereafter sold in Arkansas within three hundred
24 (300) feet of a state line or in any Arkansas city which adjoins a state line
25 shall be the rate imposed by law on cigarettes sold in the adjoining state
26 plus the fifty cents (50¢) per one thousand (1000) cigarettes levied herein,
27 but not to exceed the total tax levied on cigarettes in this State.

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29 SECTION 3. The additional tax levied herein shall be reported and
30 remitted in the same manner and at the same time as other taxes levied on
31 cigarettes in the Arkansas Tobacco Products Tax Act, Arkansas Code 26-57-201
32 through 26-57-254.

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34 SECTION 4. All net revenues derived from the additional tax levied
35 herein shall be deposited in the State Treasury to the credit of the Aging and

1 Adult Services Fund Account, to be used exclusively for transportation
2 services benefitting the elderly, including the Meals on Wheels Program.

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4 SECTION 5. The tax levied herein shall be in effect on and after July
5 1, 1991.

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7 SECTION 6. All provisions of this act of a general and permanent nature
8 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
9 Revision Commission shall incorporate the same in the Code.

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11 SECTION 7. If any provision of this act or the application thereof to
12 any person or circumstance is held invalid, such invalidity shall not affect
13 other provisions or applications of the act which can be given effect without
14 the invalid provision or application, and to this end the provisions of this
15 act are declared to be severable.

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17 SECTION 8. All laws and parts of laws in conflict with this act are
18 hereby repealed.

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20 SECTION 9. EMERGENCY. It is hereby found and determined by the General
21 Assembly that there is urgent need for additional revenues to fund the Meals
22 on Wheels Program and other transportation services for the benefit of elderly
23 citizens; that this act is designed to provide such additional revenues and
24 should be given effect as soon as is practical. Therefore, an emergency is
25 hereby declared to exist and this act being necessary for the preservation of
26 the public peace, health and safety shall be in full force and effect on and
27 after July 1, 1991.

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