

1 **State of Arkansas**  
2 **78th General Assembly**  
3 **Regular Session, 1991**  
4 **By: Representative Teague**

# A Bill

**HOUSE BILL**

## **For An Act To Be Entitled**

8 "AN ACT TO AMEND TITLE 26, CHAPTER 75, SUBCHAPTER 2 OF THE  
9 ARKANSAS CODE OF 1987 ANNOTATED; TO AUTHORIZE  
10 MUNICIPALITIES TO PROVIDE FOR EXPIRATION DATES FOR LOCAL  
11 SALES AND USE TAXES LEVIED PURSUANT TO SUCH SUBCHAPTER;  
12 DECLARING AN EMERGENCY; AND FOR OTHER PURPOSES."

13  
14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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16 SECTION 1. Section 26-75-207 of the Arkansas Code of 1987 Annotated is  
17 hereby amended to read as follows:

18 "26-75-207. Levying of tax.

19 (a) The governing body of any city may adopt an ordinance levying a  
20 local sales and use tax in the amount of one-fourth of one percent, one-half  
21 of one percent, three-fourths of one percent or one percent for the benefit of  
22 such city in accordance with the provisions of this subchapter.

23 (b) The governing body of the city by such levying ordinance may, but  
24 shall not be required to, provide for an expiration date for such local sales  
25 and use tax.

26 (c) The sales tax portion of any local sales and use tax adopted under  
27 this subchapter shall be levied by the governing body on the receipts from the  
28 sale at retail within the city of all items which are subject to taxation  
29 under the Arkansas Gross Receipts Act, 26-52-101 et seq."

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31 SECTION 2. Subsection (b) of Section 26-75-208 of the Arkansas Code of  
32 1987 Annotated is hereby amended to read as follows:

33 "(b) The ballot title to be used at such election shall be  
34 substantially in the following form:

35 [] 'FOR adoption of a                    percent (     %) local sales and use tax

1 within .....(name of city).'

2 [] 'AGAINST adoption of a           percent (   %) local sales and use tax  
3 within .....(name of city).'

4       If an expiration date for the local sales and use tax has been provided  
5 for by the governing body of the city in the levying ordinance as described in  
6 § 26-75-207(b), the ballot title shall also include an expiration date for the  
7 levy of the tax, and, if adopted in this form, the tax shall cease to be  
8 levied on the date noted on the ballot.

9       The election shall be conducted in the manner provided by law for all  
10 other municipal elections unless otherwise specified in this subchapter."

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12       SECTION 3. All provisions of this Act of a general and permanent nature  
13 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
14 Revision Commission shall incorporate the same in the Code.

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16       SECTION 4. If any provision of this Act or the application thereof to  
17 any person or circumstance is held invalid, such invalidity shall not affect  
18 other provisions or applications of the Act which can be given effect without  
19 the invalid provision or application, and to this end the provisions of this  
20 Act are declared to be severable.

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22       SECTION 5. All laws and parts of laws in conflict with this Act are  
23 hereby repealed.

24       SECTION 6. EMERGENCY CLAUSE. It is hereby found and determined by the  
25 General Assembly that the provisions of Title 26, Chapter 75, Subchapter 2 of  
26 the Arkansas Code of 1987 Annotated authorizing the levy of a local sales and  
27 use tax by municipalities to levy such tax for a prescribed and limited period  
28 of time, and that this Act is immediately necessary to so provide. Therefore,  
29 an emergency is hereby declared to exist and this Act being immediately  
30 necessary for the preservation of the public peace, health and safety shall be  
31 in full force and effect from and after its passage and approval.