

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 14, CHAPTER 164, SUBCHAPTER 3 OF
9 THE ARKANSAS CODE OF 1987 ANNOTATED; TO AUTHORIZE
10 MUNICIPALITIES AND COUNTIES TO FINANCE ECONOMIC
11 DEVELOPMENT FACILITIES, EDUCATIONAL FACILITIES, AND MUSEUM
12 RELATED AUDIOVISUAL FACILITIES BY THE USE OF BONDS; TO
13 PERMIT THE ABOLITION OF THE LOCAL SALES AND USE TAX LEVIED
14 PURSUANT TO SUCH SUBCHAPTER; DECLARING AN EMERGENCY; AND
15 FOR OTHER PURPOSES."

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

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19 SECTION 1. Subparagraph (2) of Section 14-164-303(a) of the Arkansas
20 Code of 1987 Annotated is hereby amended to read as follows:

21 "(2) 'Capital improvements of a public nature' or 'capital
22 improvements' for the purposes of Arkansas Constitution, Amendment 62 and
23 this subchapter means, whether obtained by purchase, lease, construction,
24 reconstruction, restoration, improvement, alteration, repair, or other means:

25 (A) Any physical public betterment or improvement or any
26 preliminary plans, studies, or surveys relative thereto;

27 (B) Land or rights in land, including, without limitation,
28 leases, air rights, easements, rights-of-way, or licenses; and

29 (C) Any furnishings, machinery, vehicles, apparatus, or equipment
30 for any public betterment or improvement, which shall include, without
31 limiting the generality of the foregoing definition, the following: City or
32 town halls, courthouses, and administrative, executive, or other public
33 offices; court facilities; jails; police and sheriff stations, apparatus, and
34 facilities; firefighting facilities and apparatus; public health facilities
35 and apparatus; hospitals, nursing homes, and similar extended-care facilities;

1 facilities for nonprofit organizations engaged primarily in public health,
2 health systems support, safety, disaster relief, and related activities;
3 residential housing for low and moderate income, elderly, or handicapped
4 persons and families; parking facilities and garages; educational facilities;
5 economic development facilities; education and training facilities for public
6 employees; auditoriums; stadiums; convention, meeting, or entertainment
7 facilities; ambulance and other emergency medical service facilities; civil
8 defense facilities; air and water pollution control facilities; drainage and
9 flood control facilities; storm sewers; arts and crafts centers; museums and
10 related audiovisual facilities; libraries; public parks, playgrounds, or other
11 public open space; marinas; swimming pools, tennis courts, golf courses,
12 camping facilities, gymnasiums, and other recreational facilities; tourist
13 information and assistance centers; historical, cultural, natural, or folklore
14 sites; fair and exhibition facilities; streets and street lighting, alleys,
15 sidewalks, roads, bridges, and viaducts; airports, passenger or freight
16 terminals, hangars, and related facilities; barge terminals, ports, harbors,
17 ferries, wharves, docks, and similar marine services; slack water harbors,
18 water resource facilities, waterfront development facilities, and navigational
19 facilities; public transportation facilities; public water systems and related
20 transmission and distribution facilities, storage facilities, wells,
21 impounding reservoirs, treatment plants, lakes, dams, watercourses, and water
22 rights; sewage collection systems and treatment plants; maintenance and
23 storage buildings and facilities; incinerators; garbage and solid waste
24 collection disposal, compacting, and recycling facilities of every kind;
25 facilities for the generation, transmission, and distribution of television
26 communications; gas and electric generation, transmission, and distribution
27 systems, including without limiting the generality of the foregoing,
28 hydroelectric generating facilities, dams, powerhouses, and related
29 facilities; and social and rehabilitative service facilities."

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31 SECTION 2. Subparagraph (1) of Section 14-164-329(c) of the Arkansas
32 Code of 1987 Annotated is hereby amended to read as follows:

33 "(1) If bonds are issued, the tax shall be abolished when there
34 are no bonds outstanding to which such tax collections are pledged as provided
35 in this subchapter. If bonds have not been issued, the tax shall be abolished

1 when it is determined by a roll call vote of two-thirds (2/3) of all the
2 members elected to the municipality's or county's governing body that the
3 bonds approved by the voters shall not be issued. Bonds shall not be deemed
4 to be outstanding hereunder if the trustee for the bondholders provides the
5 certificate provided for in subdivision
6 (c) (2) (A) of this section."

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8 SECTION 3. All provisions of this act of a general and permanent nature
9 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
10 Revision Commission shall incorporate the same in the Code.

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12 SECTION 4. If any provision of this act or the application thereof to
13 any person or circumstance is held invalid, such invalidity shall not affect
14 other provisions or applications of the act which can be given effect without
15 the invalid provision or application, and to this end the provisions of this
16 act are declared to be severable.

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18 SECTION 5. All laws or parts of laws in conflict with this act are
19 hereby repealed.

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21 SECTION 6. Emergency. It has been found and it is hereby declared that
22 certain municipalities in this state cannot finance educational facilities,
23 economic development facilities, and museum related audiovisual facilities at
24 affordable costs except by the use of bonds as authorized hereby. It has been
25 further found and determined that the provisions of Title 14, Chapter 164,
26 Subchapter 3 of the Arkansas Code of 1987 Annotated authorizing the levy of a
27 local sales and use tax by municipalities and counties are in need of
28 clarification as regards the authority of the governing bodies of such
29 counties and municipalities to abolish such taxes in certain situations.
30 Therefore, an emergency is declared and this act, being necessary for the
31 public peace, health and safety, shall be in full force from and after its
32 passage and approval.

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