

1 **State of Arkansas**

Call Item 40

2 **78th General Assembly**

A Bill

3 **First Extraordinary Session, 1992**

HOUSE BILL 1006

4 **By: Representatives Dawson, Newman, Beatty, Smith and Forgey**

5

6

7

For An Act To Be Entitled

8

"AN ACT TO AMEND ARKANSAS CODE 26-73-113 (a) AND (b)

9

CONCERNING AN ALTERNATIVE LOCAL SALES AND USE TAX; AND FOR

10

OTHER PURPOSES."

11

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

13

14 SECTION 1. Arkansas Code 26-73-113 (a) and (b) are hereby amended to
15 read as follows:

16 "26-73-113. (a)(1) *In lieu of or in addition to any other municipal or*
17 *county sales and use tax, the governing body of any municipality or county may*
18 *adopt an ordinance levying a tax in the amount of one-fourth of one percent*
19 *(.25%), one-half of one percent (0.5%), three-fourths of one percent (.75%),*
20 *or one percent (1%) upon all taxable sales of property and services subject to*
21 *the tax levied by the Arkansas Gross Receipts Act and upon the privilege of*
22 *storing, using, distributing or consuming within this state any tangible*
23 *personal property which is subject to the Arkansas Compensating Tax Act.*

24 (2) The proceeds of a tax levied under this section may be used
25 to:

26 (A) Finance the operation or maintenance of capital
27 improvements or a solid waste management system or part thereof as defined in
28 Act 751 of 1991 (Ark. Code Ann. 8-6-203) or both; and

29 (B) Secure the repayment of bonds by the municipality or
30 county.

31 (b) To the extent permitted by this section, a governing body levying a
32 tax under this section shall follow the procedures prescribed by §§ 14-164-301
33 - 14-164-338, and the tax shall be collected, reported, and remitted in the
34 same manner and at the same time as a tax levied under that subchapter."

35

1 SECTION 2. All provisions of this act of a general and permanent nature
2 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
3 Revision Commission shall incorporate the same in the Code.

4
5 SECTION 3. If any provision of this act or the application thereof to
6 any person or circumstance is held invalid, such invalidity shall not affect
7 other provisions or applications of the act which can be given effect without
8 the invalid provision or application, and to this end the provisions of this
9 act are declared to be severable.

10

11 SECTION 4. All laws and parts of laws in conflict with this act are
12 hereby repealed.

13

14 SECTION 5. EMERGENCY. It is hereby found and determined by the General
15 Assembly that the existing taxing authority for counties to fund solid waste
16 management systems is inadequate; that some counties are facing imminent
17 closure of their landfills and that this act will provide authority for the
18 counties to raise additional revenues to provide for garbage collection and
19 disposal for the residents of the county. Therefore, an emergency is hereby
20 declared to exist and this act being necessary for the preservation of the
21 public peace, health and safety shall be in full force and effect from and
22 after its passage and approval.

23

24 */s/John Dawson*

25

26

27

28

29

30

31

32

33

34

35

