

1 State of Arkansas
2 80th General Assembly
3 Regular Session, 1995
4 By: Senator Hoofman

A Bill

SENATE BILL

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For An Act To Be Entitled

7
8 "AN ACT TO REPEAL THE VENDING DEVICES DECAL ACT OF 1993;
9 AND FOR OTHER PURPOSES."

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Subtitle

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12 "TO REPEAL THE VENDING DEVICES DECAL ACT
13 OF 1993."

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

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17 SECTION 1. Subchapter 10 of Chapter 57 of Title 26 of the Arkansas
18 Code is repealed.

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

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24 SECTION 3. If any provision of this act or the application thereof to
25 any person or circumstance is held invalid, such invalidity shall not affect
26 other provisions or applications of the act which can be given effect without
27 the invalid provision or application, and to this end the provisions of this
28 act are declared to be severable.

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31 hereby repealed.

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33 SECTION 5. Emergency. It is hereby found and determined by the
34 General Assembly that Arkansas Code §26-57-1001 et seq. changes the way the
35 state raises revenues from vending machines by providing owners, lessors,

1 renters, and operators of the machines an exemption from collecting and
2 remitting any state or local sales taxes and requiring instead the payment of
3 annual and special vending device decal fees; that the effect and impact of
4 these laws has resulted in adverse consequences to various segments of the
5 general population, including small vending machine operators and has caused
6 a shortfall in state revenues; that repeal of these laws will restore state
7 revenues to previous levels and will alleviate the adverse consequences
8 caused by the laws on the small business sector. Therefore, an emergency is
9 hereby declared to exist, and this Act being necessary for the immediate
10 preservation of the public peace, health, and safety shall be in full force
11 and effect from and after June 30, 1995.

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