

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

A Bill

SENATE BILL 756

For An Act To Be Entitled

"AN ACT TO LEVY AN ADDITIONAL FIVE PERCENT (5%) TAX ON
CERTAIN ITEMS USED IN CONNECTION WITH AIRPORTS AND
AIRPLANES; TO PROVIDE FOR DISPOSITION OF THE REVENUES FROM
THIS TAX; AND FOR OTHER PURPOSES."

Subtitle

"AN ACT TO LEVY AN ADDITIONAL FIVE
PERCENT (5%) TAX ON CERTAIN ITEMS USED
IN CONNECTION WITH AIRPORTS AND
AIRPLANES AND TO PROVIDE FOR DISPOSITION
OF THE REVENUES FROM THIS TAX."

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

SECTION 1. (a) In addition to the excise taxes levied upon the gross proceeds or gross receipts derived from all sales by the Arkansas Gross Receipts Act, § 26-52-101, et seq., there is levied an excise tax of five percent (5%) of the gross proceeds or gross receipts derived from all sales to any person of the following:

- (1) airport landing fees;
- (2) airplane hanger rentals;
- (3) airplane tie-down rentals;
- (4) airplane parking fees;
- (5) jet fuel used in passenger airplanes or jets which carry forty (40) or more passengers;
- (6) rental or lease of commercial jet aircraft. The term "commercial jet aircraft" means any commercial, military, private, or other turbine or turbo jet aircraft having a certified maximum take-off

1 weight of more than twelve thousand five hundred (12,500) pounds; and

2 (7) service of parking a motor vehicle on airport
3 property or allowing a motor vehicle to be parked on airport property.

4 (b) This tax shall be collected, reported, and paid in the same manner
5 and at the same time as is prescribed by law for the collection, reporting,
6 and payment of all other Arkansas gross receipts taxes.

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8 SECTION 2. The revenues collected by the Director of the Department
9 of Finance and Administration under this act shall be deposited as special
10 revenues in the State Treasury to the credit of the Arkansas Department of
11 Aeronautics Fund and shall be used for the purposes provided in Arkansas Code
12 27-115-110.

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

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

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24 SECTION 5. All laws and parts of laws in conflict with this act are
25 hereby repealed.

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