

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1 State of Arkansas
2 82nd General Assembly
3 Regular Session, 1999
4

As Engrossed: H1/22/99

A Bill

HOUSE BILL 1055

5 By: Representative Milum
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For An Act To Be Entitled

9 "AN ACT TO PROVIDE THAT SALES AND USE TAX RECEIPTS ON
10 *THE SALE OF NEW AND USED MOTOR VEHICLES, TRAILERS, AND*
11 *SEMI TRAILERS AND MOTOR VEHICLE RELATED ITEMS SHALL BE*
12 *USED SOLELY FOR THE MAINTENANCE OF STATE HIGHWAYS,*
13 *COUNTY ROADS AND MUNICIPAL STREETS; AND FOR OTHER*
14 *PURPOSES. "*

Subtitle

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17 "AN ACT TO PROVIDE THAT SALES AND USE TAX
18 RECEIPTS ON THE SALE OF NEW AND USED
19 MOTOR VEHICLES AND MOTOR VEHICLE RELATED
20 ITEMS SHALL BE USED SOLELY FOR THE
21 *MAINTENANCE OF HIGHWAYS, ROADS, AND*
22 *STREETS. "*

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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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27 SECTION 1. (a) On the last day of each month, the Treasurer of State
28 shall deduct from the general revenues such amounts as are certified by the
29 Chief Fiscal Officer of the State as having accrued from gross receipts taxes
30 and compensating taxes on the sale of new and used motor vehicles, trailers
31 and semi trailers, and motor vehicle related items and transfer and distribute
32 the funds in the same manner as highway revenues are transferred and
33 distributed pursuant to the "Arkansas Highway Revenue Distribution Law"
34 (Arkansas Code Section 27-70-201 et seq.). Provided, all funds so transferred
35 to the County Aid Fund shall be utilized solely for the maintenance of county
36 roads; all funds so transferred to the Municipal Aid Fund shall be utilized

1 solely for the maintenance of municipal streets and; all funds so transferred
2 to the State Highway and Transportation Department Fund shall be utilized
3 solely for the maintenance of highways and bridges in the State Highway
4 System.

5 (b) For the purposes of this Act, the term "motor vehicle related items"
6 shall mean and include all equipment and parts, including tires and batteries,
7 for use in or on a motor vehicle, trailer or semitrailer and the service of
8 alteration, addition, cleaning, refinishing, replacement and repair of motor
9 vehicles, trailers and semitrailers.

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11 SECTION 2. All provisions of this Act of a general and permanent nature
12 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
13 Revision Commission shall incorporate the same in the Code.

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15 SECTION 3. If any provision of this Act or the application thereof to
16 any person or circumstance is held invalid, such invalidity shall not affect
17 other provisions or applications of the Act which can be given effect without
18 the invalid provision or application, and to this end the provisions of this
19 Act are declared to be severable.

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21 SECTION 4. All laws and parts of laws in conflict with this Act are
22 hereby repealed.

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24 SECTION 5. EMERGENCY CLAUSE. It is hereby found and determined by the
25 Eighty-second General Assembly that there is an immediate need for the
26 maintenance of county roads, municipal streets and highways and bridges in the
27 State Highway System. Therefore, an emergency is declared to exist and this
28 act being immediately necessary for the preservation of the public peace,
29 health and safety shall become effective on July 1, 1999.

30 /s/ Milum
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