

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: H2/4/99 H2/11/99

A Bill

HOUSE BILL 1312

5 By: Representatives Glover, Wood, J. Jeffress
6
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For An Act To Be Entitled

9 "AN ACT TO INCREASE THE ARKANSAS GASOLINE TAX; TO
10 PROVIDE THAT THE ADDITIONAL GASOLINE TAXES WILL BE
11 USED FOR COMPLETING THE 1991 HIGHWAY PROGRAM; AND FOR
12 OTHER PURPOSES. "

Subtitle

15 "TO INCREASE THE ARKANSAS GASOLINE TAX; TO
16 PROVIDE THAT THE ADDITIONAL TAX WILL BE
17 USED FOR COMPLETING 1991
18 HIGHWAY PROGRAM. "

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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. In addition to all other privilege or excise taxes levied on
24 motor fuels, there is hereby levied an additional excise tax of one cent (1¢)
25 per gallon on motor fuel sold or used in this state or purchased for sale or
26 use in this state.
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28 SECTION 2. Beginning July 1, 2000, there is hereby levied an additional
29 excise tax of one cent (1¢) per gallon on motor fuel sold or used in this
30 state, or purchased for sale or use in this State.
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32 SECTION 3. Beginning July 1, 2001, there is hereby levied an additional
33 excise tax of one cent (1¢) per gallon on motor fuel sold or used in this
34 state, or purchased for sale or use in this State.
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36 SECTION 4. The additional excise taxes provided by this act shall be

1 levied, collected, reported, and paid in the same manner and at the same time
2 as is prescribed by law for the levying, collection, reporting, and payment of
3 motor fuel taxes under the Motor Fuel Tax Law.

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5 SECTION 5. All tax revenues received from the taxes levied by this act
6 shall be deposited into the State Treasury as special revenues and credited to
7 the 1991 Highway Program Fund hereby created on the books of the Treasurer of
8 State, Auditor of State, and Chief Fiscal Officer of the State. All monies
9 deposited into the 1991 Highway Program Fund shall be used exclusively for
10 completing the 1991 Highway Program. After the 1991 Highway Program is
11 completed, tax revenues generated by this act shall be deposited into the
12 State Treasury as special revenues and credited to the Rural and Secondary
13 Road Systems Fund which is hereby created on the books of the Treasurer of
14 State, Auditor of State and Chief Fiscal Officer of the State. All funds
15 deposited into the Rural and Secondary Road Systems Fund shall be used
16 exclusively for the maintenance, repair and construction of rural and
17 secondary roads in this State.

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19 SECTION 6. All provisions of this act of a general and permanent nature
20 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
21 Revision Commission shall incorporate the same in the Code.

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23 SECTION 7. If any provision of this act or the application thereof to
24 any person or circumstance is held invalid, such invalidity shall not affect
25 other provisions or applications of the act which can be given effect without
26 the invalid provision or application, and to this end the provisions of this
27 act are declared to be severable.

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29 SECTION 8. All laws and parts of laws in conflict with this act are
30 hereby repealed.

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32 SECTION 9. EMERGENCY CLAUSE. It is hereby found and determined by the
33 Eighty-second General Assembly that legislation is intended to be proposed and
34 enacted in this session of the General Assembly to authorize the Governor to
35 call a special election for approval of the issuance of State of Arkansas
36 Federal Highway Grant Anticipation Revenue Bonds; that in conjunction with the

1 bonds, the diesel fuel tax will be increased to generate the revenues to
2 retire the bonds; that this act is designed to coincide with that legislation;
3 that legislation will contain an emergency clause; and that this emergency
4 clause is necessary to assure that, if the voters approve the bond issue at a
5 special election called in the near term, the increased taxes by this act may
6 commence at the beginning of the first full calendar quarter beginning at
7 least thirty days after that election. Therefore, an emergency is declared to
8 exist and this act being immediately necessary for the preservation of the
9 public peace, health and safety shall become effective on July 1, 1999.

10 */s/ Glover, et al*

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