

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: H2/19/99

A Bill

HOUSE BILL 1501

5 By: Representative Courtway
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For An Act To Be Entitled

9 "AN ACT TO AMEND ARKANSAS CODE 26-56-201 TO INCREASE
10 THE EXCISE TAX LEVIED ON DISTILLATE SPECIAL FUELS BY
11 ONE CENT (1¢) PER GALLON PER YEAR FOR A TOTAL OF THREE
12 (3) YEARS; AND FOR OTHER PURPOSES."

Subtitle

14 "ARKANSAS DISTILLATE SPECIAL FUEL EXCISE
15 TAX ACT OF 1999."
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. This Act may be referred to and cited as the "Arkansas
22 Distillate Special Fuel Excise Tax Act of 1999".
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24 SECTION 2. Arkansas Code 26-56-201, relating to fuel tax, is amended to
25 add to the end thereof a new subsection to read as follows:

26 "(e)(1) On and after the effective date of this act, in addition to the
27 taxes levied on distillate special fuels in this section and Arkansas Code 26-
28 56-502 and Arkansas Code 26-56-601, there is hereby levied an additional
29 excise tax of one cent (1¢) per gallon upon all distillate special fuels
30 subject to the taxes levied in those code sections. On and after a date one
31 (1) year following the effective date of this act, the additional tax levied
32 by this subsection shall be increased to two cents (2¢) per gallon. On and
33 after a date two (2) years following the effective date of this act, the
34 additional tax levied by this subsection shall be increased to three cents
35 (3¢) per gallon.

36 (2) This additional excise tax shall be levied, collected,

1 reported, and paid in the same manner and at the same time as is prescribed by
2 law for the levying, collection, reporting, and payment of the other
3 distillate special fuels taxes under Arkansas law.

4 (3) The additional tax levied by this subsection shall be taken
5 into consideration and used when calculating tax credits or additional tax due
6 under Arkansas Code 26-56-214."

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8 SECTION 3. Effective date.

9 The taxes levied by this act shall not become effective until after a
10 majority of the qualified electors of the state voting on the question approve
11 the issuance of State of Arkansas Federal Highway Grant Anticipation Revenue
12 Bonds as provided by the Arkansas Highway Financing Act of 1999. If an
13 election is called by the Governor as provided in the act and the bond issue
14 is approved, the effective date of the taxes levied by this act shall be the
15 first day of the first full calendar quarter beginning thirty (30) or more
16 days after the date of the publication of the proclamation by the Governor of
17 the results of the election at which the bond issue is approved.

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19 SECTION 4. 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 5. 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 6. All laws and parts of laws in conflict with this act are
30 hereby repealed.

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32 SECTION 7. EMERGENCY CLAUSE. It is hereby found and determined by the
33 Eighty-second General Assembly that existing highway user revenue sources do
34 not provide sufficient funds for the necessary maintenance, repair,
35 construction and reconstruction of state highways, county roads and municipal
36 streets; that there is an immediate and urgent need for an adequate highway

1 system and adequate county roads and municipal streets; that the continued
2 economic expansion and growth of this state will be jeopardized if an adequate
3 system of state highways and county roads and municipal streets is not
4 provided; and that only by the immediate passage of this act may such vitally
5 needed additional funds be provided to solve these problems; that an emergency
6 exists requiring the increase of the tax rate by the act pursuant to Article
7 5, Section 38 of the Arkansas Constitution. Therefore, an emergency is
8 declared to exist and this act being immediately necessary for the
9 preservation of the public peace, health and safety shall become effective on
10 the date of its approval by the Governor. If the bill is neither approved nor
11 vetoed by the Governor, it shall become effective on the expiration of the
12 period of time during which the Governor may veto the bill. If the bill is
13 vetoed by the Governor and the veto is overridden, it shall become effective
14 on the date the last house overrides the veto.

15 */s/ Courtway*

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