

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

A Bill

HOUSE BILL 2059

4
5 By: Representative Milligan
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For An Act To Be Entitled

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9 "AN ACT TO ASSIGN THE POINT OF COLLECTION AND
10 REMITTANCE OF MOTOR FUEL (GASOLINE) AND DISTILLATE
11 SPECIAL FUEL (DIESEL) TAXES TO THE TERMINAL OR
12 IMPORTER LEVEL IN ORDER TO MORE EFFECTIVELY AND
13 EFFICIENTLY ASSURE THAT SUCH TAXES DUE THE STATE ARE
14 COLLECTED AND REMITTED TO THE STATE; TO DECLARE AN
15 EMERGENCY; AND FOR OTHER PURPOSES."

Subtitle

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18 "AN ACT TO ASSIGN THE POINT OF COLLECTION
19 OF GASOLINE AND DIESEL TAXES TO THE
20 TERMINAL OR IMPORTER LEVEL."
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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25 SECTION 1. On and after the effective date of this act, all motor fuel
26 taxes imposed by the Motor Fuel Tax Law beginning at Arkansas Code § 26-55-101
27 and all distillate special fuel taxes imposed by the Special Motor Fuels Tax
28 Law beginning at Arkansas Code § 26-56-101 shall be collected and paid in
29 accordance with the provisions of this act.
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31 SECTION 2. On and after the effective date of this act, all motor fuel
32 taxes imposed by the Motor Fuel Tax Law beginning at Arkansas Code § 26-55-101
33 and all distillate special fuel taxes imposed by Special Motor Fuels Tax Law
34 beginning at Arkansas Code § 26-56-101 shall be due when the motor fuel or
35 distillate special fuel is received in this state.
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1 SECTION 3. All provisions of this act of a general and permanent nature
2 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
3 Revision Commission shall incorporate the same in the Code.

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5 SECTION 4. If any provision of this act or the application thereof to
6 any person or circumstance is held invalid, such invalidity shall not affect
7 other provisions or applications of the act which can be given effect without
8 the invalid provision or application, and to this end the provisions of this
9 act are declared to be severable.

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