

State of Arkansas

As Engrossed: H4/5/99

82nd General Assembly

A Bill

Regular Session, 1999

HOUSE BILL 2145

By: Representative Simon

For An Act To Be Entitled

"AN ACT CONCERNING INCREASES IN MUNICIPAL SALES AND
USE TAXES; AND FOR OTHER PURPOSES."

Subtitle

"AN ACT CONCERNING INCREASES IN MUNICIPAL
SALES AND USE TAXES."

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

SECTION 1. (a) When the voters of any first class city located in a
county that does not have a countywide sales tax approve a sales tax after the
effective date of this act, twenty-five percent (25%) of the revenues derived
from that city sales tax shall be transmitted by the Director of the
Department of Finance and Administration to the county wherein the city is
located for deposit into the county general fund.

(b) When the voters of any second class city located in a county that
does not have a countywide sales tax approve a sales tax after the effective
date of this act, ten percent (10%) of the revenues derived from that city
sales tax shall be transmitted by the Director of the Department of Finance
and Administration to the county wherein the city is located for deposit into
the county general fund.

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

SECTION 3. If any provision of this act or the application thereof to

1 any person or circumstance is held invalid, such invalidity shall not affect
2 other provisions or applications of the act which can be given effect without
3 the invalid provision or application, and to this end the provisions of this
4 act are declared to be severable.

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7 hereby repealed.

8 /s/ Simon
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