

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

*As Engrossed: S3/4/99*

## A Bill

SENATE BILL 511

4  
5 By: Senator Gordon  
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### For An Act To Be Entitled

8  
9 "AN ACT TO PROVIDE THAT CERTAIN COUNTY SALES AND USE  
10 TAXES MAY BE DEDICATED TO BE USED FOR CAPITAL  
11 IMPROVEMENTS OR MAINTENANCE AND OPERATION OF COMMUNITY  
12 COLLEGES; AND FOR OTHER PURPOSES. "  
13

### Subtitle

14  
15 "TO PROVIDE THAT CERTAIN COUNTY SALES AND  
16 USE TAXES MAY BE DEDICATED TO BE USED  
17 FOR CAPITAL IMPROVEMENTS OR MAINTENANCE  
18 AND OPERATION OF COMMUNITY COLLEGES. "  
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20

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. Arkansas Code § 6-53-307 is amended to read as follows:

24 "§ 6-53-307. County support of technical colleges.

25 (a)(1) Any county quorum court may designate all or any portion of any  
26 undedicated county sales or use tax to be used for capital improvements to, or  
27 the maintenance and operation of, any technical college, two year college, or  
28 community college or satellite campus of a community college.

29 (2) When the quorum court calls an election on the issue of the  
30 levy of any county sales or use tax, it may also cause to be placed on the  
31 ballot the issue of dedicating all or a portion of the tax for capital  
32 improvements to, or the maintenance and operation of, any technical college,  
33 community college, two year college or satellite campus of a community  
34 college.

35 (b)(1) In the alternative, the quorum court may refer to a vote of the  
36 people at any general or special election the issue of dedicating all or a

1 portion of any undedicated county sales or use tax to any technical college,  
2 community college, two year college, or satellite campus of a community  
3 college to be used for capital improvements to, or the maintenance and  
4 operation of, the technical college, community college, two year college, or  
5 satellite campus of a community college.

6 (2) If the voters dedicate all or a portion of the tax, it shall  
7 remain so dedicated until the voters decide otherwise.

8 (c) If a technical college, community college, two year college, or  
9 satellite campus of a community college for which a tax is dedicated or levied  
10 under this section thereafter becomes a branch of an existing institution of  
11 higher education, the tax dedicated or levied under this section shall  
12 continue to be dedicated and levied for the use and benefit of the branch,  
13 unless reduced or repealed as authorized under this section.

14 (d) A county sales or use tax dedicated or levied under this section  
15 may also be dedicated or levied in part for capital improvements to, or the  
16 maintenance and operation of, any public institution of higher education  
17 located in the county."  
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19 SECTION 2. 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 3. 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 4. All laws and parts of laws in conflict with this act are  
30 hereby repealed.

31 /s/ Gordon  
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