

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

# A Bill

SENATE BILL 681

4  
5 By: Senators Mahony, Gwatney, Critcher, Fitch  
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## For An Act To Be Entitled

9 "AN ACT TO LEVY ADDITIONAL TAXES ON MOTOR FUEL AND  
10 DISTILLATE SPECIAL FUELS BY THREE CENTS (3¢) PER  
11 GALLON; TO DECLARE AN EMERGENCY; AND FOR OTHER  
12 PURPOSES. "

## Subtitle

14 "LEVIES ADDITIONAL TAXES ON MOTOR FUEL  
15 AND DISTILLATE SPECIAL FUELS. "  
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. (a) On and after the effective date of this Act, in addition  
22 to the taxes levied upon motor fuel in Arkansas Code Sections 26-55-205, 26-  
23 55-1002, and 26-55-1201, and upon distillate special fuels in Arkansas Code  
24 Sections 26-56-201, 26-56-502, and 26-56-601, there is hereby levied an excise  
25 tax of three cents (3¢) per gallon upon all motor fuel and distillate special  
26 fuels subject to the taxes levied in those code sections, and such additional  
27 taxes shall be collected, reported and paid in the same manner and at the same  
28 time as is prescribed by law for the levying, collection, reporting and  
29 payment of the other motor fuel taxes and distillate special fuels taxes under  
30 Arkansas law.

31 (b)(1) The additional motor fuel taxes levied herein shall be taken  
32 into consideration and used when calculating tax credits or additional tax due  
33 under Arkansas Code Section 26-55-710.

34 (2) The additional distillate special fuels taxes levied herein  
35 shall be taken into consideration and used when calculating tax credits or  
36 additional tax due under Arkansas Code Section 26-56-214.

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2 SECTION 2. (a) All of the taxes, fees, penalties and other amounts  
3 collected under the provisions of this Act shall be classified as special  
4 revenues and shall be deposited in the State Treasury. After deducting the  
5 amount to be credited to the Constitutional Officers Fund and the State  
6 Central Services Fund as provided under the Revenue Stabilization Law,  
7 Arkansas Code beginning at Section 19-5-101, the State Treasurer shall  
8 transfer on the last business day of each month:

9 (1) Fifteen percent (15%) of the amount thereof to the County Aid  
10 Fund;

11 (2) Fifteen percent (15%) of the amount thereof to the Municipal  
12 Aid Fund; and

13 (3) Seventy percent (70%) of the amount thereof to the State  
14 Highway and Transportation Department Fund.

15 (b) The funds shall be used for the same purposes and further disbursed  
16 in the same manner as set out in Arkansas Code Section 27-70-207.

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18 SECTION 3. All provisions of this act of a general and permanent nature  
19 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
20 Revision Commission shall incorporate the same in the Code.

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22 SECTION 4. If any provision of this act or the application thereof to  
23 any person or circumstance is held invalid, such invalidity shall not affect  
24 other provisions or applications of the act which can be given effect without  
25 the invalid provision or application, and to this end the provisions of this  
26 act are declared to be severable.

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

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31 SECTION 6. EMERGENCY CLAUSE. It is hereby found and determined by the  
32 Eighty-second General Assembly that The Arkansas State Highway System is in  
33 desperate need of improvement, rehabilitation, repair, and expansion; that the  
34 county road systems and municipal street systems are in dire need of  
35 improvement, rehabilitation and repair; that additional revenues should be  
36 provided to address these needs as soon as practicable; and that this Act is

1 designed to provide revenues to assist in meeting these needs. Therefore, an  
2 emergency is declared to exist and this act being immediately necessary for  
3 the preservation of the public peace, health and safety shall become effective  
4 on July 1, 1999.

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