

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 83rd General Assembly
3 Regular Session, 2001

A Bill

HOUSE BILL 1495

4
5 By: Representative Rodgers
6
7

For An Act To Be Entitled

9 AN ACT TO PROVIDE THAT TEXARKANA RESIDENTS WHO WORK
10 OUTSIDE MILLER COUNTY ARE NOT EXEMPT FROM THE ARKANSAS
11 INCOME TAX; AND FOR OTHER PURPOSES.
12
13

Subtitle

14 AN ACT TO PROVIDE THAT TEXARKANA
15 RESIDENTS WHO WORK OUTSIDE MILLER COUNTY
16 ARE NOT EXEMPT FROM THE ARKANSAS INCOME
17 TAX.
18
19
20
21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
23

24 SECTION 1. Arkansas Code 26-52-606(a) is amended to read as follows:

25 (a)(1) In the event a majority of the qualified electors of the
26 Arkansas border city or town voting on the issue at the election vote FOR the
27 imposition of an additional one percent (1%) gross receipts tax on taxable
28 sales in the border city or town, then the additional one percent (1%) tax
29 shall be levied effective January 1 next following the date of the election
30 and thereafter.

31 (2) For as long as the additional one percent (1%) gross receipts
32 tax is levied in the city, individuals who are residents of the city and whose
33 principal place of employment is not located outside Miller County, Arkansas,
34 or Bowie County, Texas, shall not be subject to the imposition of the Arkansas
35 income tax, as levied by the Arkansas Income Tax Act, as amended, § 26-51-101
36 et seq.