

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 2407

4  
5 By: Representatives Carson, Altes, Files  
6 By: Senator DeLay

## For An Act To Be Entitled

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9  
10 AN ACT TO REPEAL ARKANSAS CODE 26-55-211 TO ALLOW  
11 THE SAME BORDER TAX RATE FOR TERRITORY ANNEXED  
12 BEFORE OR AFTER FEBRUARY 1, 1973 TO A BORDER  
13 CITY, INCORPORATED TOWN, OR PLANNED COMMUNITY.

## Subtitle

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16 TO ALLOW THE SAME BORDER TAX RATE FOR  
17 TERRITORY ANNEXED BEFORE OR AFTER  
18 FEBRUARY 1, 1973 TO A BORDER CITY,  
19 INCORPORATED TOWN, OR PLANNED COMMUNITY.

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

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24 SECTION 1. Arkansas Code 26-55-211 is repealed.  
25 ~~26-55-211. Border tax rate applicable within corporate boundaries.~~  
26 ~~Whenever any territory included within the boundaries of any city,~~  
27 ~~incorporated town, or planned community in this state is included within the~~  
28 ~~border tax rate on motor fuel, as provided for in § 26-55-210, or by any other~~  
29 ~~law of this state governing the border area tax rate on motor fuel, the same~~  
30 ~~rate of tax on motor fuel that applies in the border tax area of the city,~~  
31 ~~incorporated town, or planned community shall also apply to all sales of motor~~  
32 ~~fuel within the boundaries of the city, incorporated town, or planned~~  
33 ~~community. Except in a city bordering a state line which is the main channel~~  
34 ~~of the Mississippi, the provisions of this section shall apply only to that~~  
35 ~~territory included within the limits of such city, incorporated town, or~~  
36 ~~planned community on February 1, 1973, and shall not apply to territory added~~

~~to or annexed to the city, incorporated town, or planned community thereafter.~~

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