

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 84th General Assembly
3 Regular Session, 2003

A Bill

HOUSE BILL 2453

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5 By: Representative Bright
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For An Act To Be Entitled

9 AN ACT TO ADD AN ADDITIONAL SEVEN AND ONE-HALF
10 PERCENT (7 1/2%) SALES OR USE TAX ON TOBACCO
11 PRODUCTS AND TO LEVY AN ADDITIONAL ONE CENT (1¢)
12 PER PACK TAX ON CIGARETTES TO FUND THE ARKANSAS
13 ACADEMIC CHALLENGE SCHOLARSHIP PROGRAM THE
14 ARKANSAS GOVERNOR'S SCHOLARS PROGRAM OF THE
15 DEPARTMENT OF HIGHER EDUCATION; AND FOR OTHER
16 PURPOSES.

Subtitle

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19 TO ADD AN ADDITIONAL SEVEN AND ONE-HALF
20 PERCENT (7 1/2%) SALES OR USE TAX ON
21 TOBACCO PRODUCTS AND TO LEVY AN
22 ADDITIONAL ONE CENT (1¢) PER PACK TAX ON
23 CIGARETTES TO FUND SCHOLARSHIP
24 PROGRAMS..
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28 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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30 SECTION 1. The purpose of this act is to add an additional seven and
31 one-half percent (7 1/2%) sales or use tax on tobacco products and to levy an
32 additional one cent (1¢) per pack tax on cigarettes to fund the Arkansas
33 Academic Challenge Scholarship Program and the Arkansas Governor's Scholars
34 Program of the Department of Higher Education.
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36 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the



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General Assembly of the State of Arkansas that the state is experiencing budgetary hardships due to a decline in the economic conditions in the state; that additional revenue is needed for the Arkansas Department of Higher Education to be dedicated to sustaining and funding the Arkansas Academic Challenge Scholarship Program and the Arkansas Governor's Scholars Program, as well as other state higher education scholarship programs; and that this act is immediately necessary to levy additional excise taxes on tobacco products to provide special revenue to secure that future scholarship or grant programs are funded, and to continue the effort to produce an educated work force for the state to attract and retain business and industry. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on May 1, 2003.

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