

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
4

As Engrossed: H3/14/03

A Bill

HOUSE BILL 2867

5 By: Representative Walters
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For An Act To Be Entitled

9 AN ACT TO MODIFY THE BORDER CITY TAX EXEMPTION
10 FOR MOTOR FUEL TAXES; AND FOR OTHER PURPOSES.
11

Subtitle

12 TO MODIFY THE BORDER CITY TAX EXEMPTION
13 FOR MOTOR FUEL TAXES.
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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19 *SECTION 1. Arkansas Code § 26-55-210 is amended to read as follows:*
20 *26-55-210. Border tax rate areas generally.*

21 *(a)(1) The tax on motor fuel sold in cities, ~~incorporated towns, or~~*
22 *~~planned communities which border on a state line or sold within eight hundred~~*
23 *~~feet (800') of the state line or sold within eight hundred feet (800') of the~~*
24 *~~maximum shore line of a navigable lake, the opposite shore line of which is~~*
25 *~~beyond the Arkansas state line or sold within eight hundred feet (800') of~~*
26 *~~the Arkansas terminal of a bridge spanning a river where the state line is in~~*
27 *~~the center of the main channel of the river, where such sales of motor fuel~~*
28 *~~are made therein and delivered into the storage tanks of retail dealers or~~*
29 *~~where such sales are made therein to consumers and delivered into the storage~~*
30 *~~tanks of such consumers or directly into the standard fuel tank of a motor~~*
31 *~~vehicle, in this state divided by a street-state line from an incorporated~~*
32 *city or town in an adjoining state, which city or town in the adjoining state*
33 *has a population greater than the Arkansas city, shall be at the same rate as*
34 *the tax levied on motor fuel sold in other areas of the state; but in no*
35 *event shall the rate of tax on motor fuel sold in such border areas be more*
36 *than one cent (1¢) per gallon above the rate of tax levied in the adjoining*



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1 state.

2 ~~(2) Further, no existing city or incorporated town, the~~
3 ~~corporate limits of which did not on August 1, 1941, or planned community,~~
4 ~~the limits of which did not on May 18, 1965, extend to within two (2) miles~~
5 ~~of the state line, shall take advantage of such border rate.~~

6 ~~(3)(2) Additionally, no tax is imposed upon or in respect to the~~
7 ~~transactions exempt from taxation under § 26-55-207.~~

8 ~~(4) The tax on motor fuel sold from any establishment adjacent~~
9 ~~to a federal interstate highway and within one (1) mile of a state line shall~~
10 ~~be at the rate of tax levied in the adjoining state but not exceed the rate~~
11 ~~levied in this subchapter.~~

12 ~~(b) Whenever any bridge spanning a river where the state line is in~~
13 ~~the center of the main channel of the river as defined and subject to the~~
14 ~~provisions of subsection (a) of this section shall have been or shall be~~
15 ~~abandoned, redesigned, relocated, or otherwise changed so that areas~~
16 ~~previously within eight hundred feet (800') of the Arkansas terminal of a~~
17 ~~bridge spanning a river where the state line is in the center of the main~~
18 ~~channel of the river shall, in whole or in part, no longer be within eight~~
19 ~~hundred feet (800') of the Arkansas terminal of such bridge, then the tax on~~
20 ~~motor fuel sold within eight hundred feet (800') of the Arkansas terminal of~~
21 ~~that bridge prior to its abandonment, redesign, relocation, or other change~~
22 ~~shall continue to be fixed on the same basis as if no such abandonment,~~
23 ~~redesign, relocation, or other change of the Arkansas terminal of the bridge~~
24 ~~had been made or taken place.~~

25 ~~(e)(b) Any distributor or dealer of motor fuel who shall sell and~~
26 ~~deliver any motor fuel within any border rate tax area, except as provided in~~
27 ~~subsection (a) of this section, shall be guilty of a misdemeanor and upon~~
28 ~~conviction shall be fined in any sum of not less than fifty dollars (\$50.00)~~
29 ~~nor more than five hundred dollars (\$500) or be imprisoned in the county jail~~
30 ~~for not to exceed thirty (30) days, or be both so fined and imprisoned.~~

31 ~~(d) This section shall apply to abandonments, redesign, relocation,~~
32 ~~and other changes of bridges made both before and after the passage of this~~
33 ~~section.~~

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35 SECTION 2. Arkansas Code § 26-55-211 is amended to read as follows:
36 26-55-211. Border tax rate applicable within corporate boundaries.

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