

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: H2/13/03*

# A Bill

SENATE BILL 58

5 By: Senator Altes  
6 *By: Representative Penix*  
7

## For An Act To Be Entitled

10 AN ACT TO BROADEN THE BORDER TAX RATE BY  
11 REPEALING ARKANSAS CODE § 26-55-211; AND FOR  
12 OTHER PURPOSES.  
13

### Subtitle

14 TO BROADEN THE BORDER TAX RATE BY  
15 REPEALING ARKANSAS CODE § 26-55-211.  
16  
17  
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code § 26-55-211 is repealed.

22 ~~26-55-211. Border tax rate applicable within corporate boundaries.~~  
23 ~~Whenever any territory included within the boundaries of any city,~~  
24 ~~incorporated town, or planned community in this state is included within the~~  
25 ~~border tax rate on motor fuel, as provided for in § 26-55-210, or by any~~  
26 ~~other law of this state governing the border area tax rate on motor fuel, the~~  
27 ~~same rate of tax on motor fuel that applies in the border tax area of the~~  
28 ~~city, incorporated town, or planned community shall also apply to all sales~~  
29 ~~of motor fuel within the boundaries of the city, incorporated town, or~~  
30 ~~planned community. Except in a city bordering a state line that is the main~~  
31 ~~channel of the Mississippi, the provisions of this section shall apply only~~  
32 ~~to that territory included within the limits of such city, incorporated town,~~  
33 ~~or planned community on July 1, 2001, and shall not apply to territory added~~  
34 ~~to or annexed to the city, incorporated town, or planned community~~  
35 ~~thereafter.~~  
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