

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

SENATE BILL 779

4
5 By: Revenue & Tax - Senate
6
7

For An Act To Be Entitled

8
9 AN ACT TO INCREASE THE EXCISE TAX ON CIGARETTE
10 PAPER BY TWENTY-FIVE CENTS (25¢) PER PACKAGE; AND
11 FOR OTHER PURPOSES.
12

Subtitle

13
14 AN ACT TO INCREASE THE EXCISE TAX ON
15 CIGARETTE PAPER BY TWENTY-FIVE CENTS
16 (25¢) PER PACKAGE.
17

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
19

20 SECTION 1. Arkansas Code § 26-57-801(b), pertaining to an excise tax
21 on the sale of cigarette paper, is amended to read as follows:

22 (b) The tax shall be in the amount of ~~twenty five cents (25¢)~~ fifty
23 cents (50¢) per package of approximately thirty-two (32) sheets.
24

25 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the General
26 Assembly of the State of Arkansas that revenue available for the support of
27 necessary state services has declined during the last twelve months as a
28 result of the nationwide economic slow down; that without additional revenue,
29 some state services will be reduced or eliminated; that some Arkansans will
30 suffer as a result of service reductions or cuts; and that this bill will
31 provide the necessary revenue to avoid state service reductions or cuts.
32 Therefore, an emergency is declared to exist and this act being immediately
33 necessary for the preservation of the public peace, health, and safety shall
34 become effective on July 1, 2003.
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