

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 795

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5 By: Revenue & Tax - Senate
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For An Act To Be Entitled

9 AN ACT TO EXTEND THE SALES TAX TO SEWER SERVICES,
10 GARBAGE COLLECTION, SANITATION SERVICES, AND
11 SOLID WASTE COLLECTION; AND FOR OTHER PURPOSES.
12

Subtitle

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14 TO EXTEND THE SALES TAX TO SEWER
15 SERVICES, GARBAGE COLLECTION, SANITATION
16 SERVICES, AND SOLID WASTE COLLECTION.
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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 § 26-52-301(2), establishing an excise tax on
22 property and services, is amended to read as follows:

23 (2)(A) Natural or artificial gas, electricity, water, ice, steam,
24 sewer services, sanitation services, garbage collection, and solid and liquid
25 waste collection and disposal ~~or any other utility or public service, except~~
26 ~~transportation services, sewer services, and sanitation or garbage collection~~
27 ~~services;.~~

28 (B) Any other utility or public service except transportation
29 services;
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31 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
32 General Assembly of the State of Arkansas that revenue available for the
33 support of necessary state services has declined during the last twelve (12)
34 months as a result of the nationwide economic slow down; that without
35 additional revenue, some state services will be reduced or eliminated; that
36 some Arkansans will suffer as a result of service reductions or cuts; and



1 that this bill will provide the necessary revenue to avoid state service
2 reductions or cuts. Therefore, an emergency is declared to exist and this
3 act being immediately necessary for the preservation of the public peace,
4 health, and safety shall become effective on July 1, 2003.

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