1	State of Arkansas	
2	85th General Assembly A Bill	
3	Regular Session, 2005 HOUSE BIL	LL 1013
4		
5	By: Representative Glidewell	
6	By: Senator Altes	
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9	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.	
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14	Subtitle	
15	AN ACT TO BROADEN THE BORDER TAX RATE BY	
16	REPEALING ARKANSAS CODE § 26-55-211.	
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18	DE IM ENACHED DV MUE CENEDAL ACCEMBLY OF MUE CHAME OF ADVANCAC	
19	BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:	
20 21	SECTION 1 Ankangag Code 8 26 55 211 is repealed	
22	SECTION 1. Arkansas Code § 26-55-211 is repealed.	
23	26-55-211. Border tax rate applicable within corporate boundaries Whenever any territory included within the boundaries of any city	
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25	incorporated town, or planned community in this state is included within border tax rate on motor fuel, as provided for in § 26-55-210, or by an	
26	other law of this state governing the border area tax rate on motor fue	-
27	same rate of tax on motor fuel that applies in the border tax area of t	
28	city, incorporated town, or planned community shall also apply to all s	
29	of motor fuel within the boundaries of the city, incorporated town, or	4100
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	
32	to that territory included within the limits of such city, incorporated	•
33	or planned community on July 1, 2001, and shall not apply to territory	
34	to or annexed to the city, incorporated town, or planned community	
35	thereafter.	
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T	SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
2	General Assembly of the State of Arkansas that border territory included
3	within the limits of a border city, incorporated town, or planned community
4	after February 1, 1973, is unjustly being denied the border tax rate on motor
5	fuels; that this leads to confusion within a border city, incorporated town,
6	or planned community as to which entities are subject to the border tax rate
7	on motor fuels; and that this act is immediately necessary to eliminate the
8	confusion over which entities are subject to the border tax rate on motor
9	fuels by eliminating the statute that creates the confusion. Therefore, an
10	emergency is declared to exist and this act being immediately necessary for
11	the preservation of the public peace, health, and safety shall become
12	effective on the first day of the second calendar month following:
13	(1) The date of its approval by the Governor;
14	(2) If the bill is neither approved nor vetoed by the Governor,
15	the expiration of the period of time during which the Governor may veto the
16	bill; or
17	(3) If the bill is vetoed by the Governor and the veto is
18	overridden, the date the last house overrides the veto.
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