

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 86th General Assembly
3 Regular Session, 2007

A Bill

HOUSE BILL 2509

4
5 By: Representative Everett
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For An Act To Be Entitled

8
9 AN ACT TO EXTEND THE BORDER CITY EXEMPTION UNDER
10 THE MOTOR FUEL TAX LAW; AND FOR OTHER PURPOSES.
11

Subtitle

12
13 TO EXTEND THE BORDER CITY EXEMPTION
14 UNDER THE MOTOR FUEL TAX LAW.
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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(a)(1), concerning the border tax
20 rate areas, is amended to read as follows:

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')~~ sixteen (16) miles of the state line or sold within eight hundred
24 feet (800') of the maximum shore line of a navigable lake, the opposite shore
25 line of which is beyond the Arkansas state line or sold within eight hundred
26 feet (800') of the Arkansas terminal of a bridge spanning a river where the
27 state line is in the center of the main channel of the river, where such
28 sales of motor fuel are made therein and delivered into the storage tanks of
29 retail dealers or where such sales are made therein to consumers and
30 delivered into the storage tanks of such consumers or directly into the
31 standard fuel tank of a motor vehicle, shall be at the same rate as the tax
32 levied on motor fuel sold in other areas of the state; but in no event shall
33 the rate of tax on motor fuel sold in such border areas be more than one cent
34 (1¢) per gallon above the rate of tax levied in the adjoining state.
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