

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  
4

# A Bill

HOUSE BILL 2767

5 By: Representative Sumpter  
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7

## For An Act To Be Entitled

9 AN ACT TO PROVIDE AN INCOME TAX EXEMPTION FOR THE  
10 RESIDENTS OF A COUNTY THAT BORDERS A STATE WITH  
11 NO INCOME TAX AND MEETS CERTAIN REQUIREMENTS; TO  
12 IMPOSE AN ADDITIONAL SALES AND USE TAX IN LIEU OF  
13 THE INCOME TAX FOR THAT COUNTY; AND FOR OTHER  
14 PURPOSES.

## Subtitle

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17 TO PROVIDE AN INCOME TAX EXEMPTION FOR  
18 THE RESIDENTS OF A COUNTY THAT BORDERS A  
19 STATE WITH NO INCOME TAX AND MEETS  
20 CERTAIN REQUIREMENTS; TO IMPOSE AN  
21 ADDITIONAL SALES AND USE TAX IN LIEU OF  
22 THE INCOME TAX FOR THAT COUNTY.  
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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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27 SECTION 1. The purpose of this act is to provide an income tax  
28 exemption for the residents of a county that borders a state with no income  
29 tax and meets certain requirements and to impose an additional sales and use  
30 tax in lieu of the income tax.  
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