

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 87th General Assembly
3 Regular Session, 2009
4

As Engrossed: H3/20/09

A Bill

HOUSE BILL 1582

5 By: Representatives J. Edwards, Saunders
6 By: Senator T. Smith
7

For An Act To Be Entitled

8
9
10 AN ACT TO AMEND VARIOUS SECTIONS OF THE ARKANSAS
11 CODE TO PROVIDE THAT CERTAIN CITY AND COUNTY
12 TAXES ON AVIATION FUEL BE REMITTED DIRECTLY TO
13 THE PUBLICLY-OWNED AIRPORT WHERE THE AVIATION
14 FUEL WAS SOLD; AND FOR OTHER PURPOSES.
15

Subtitle

16
17 TO AMEND VARIOUS SECTIONS OF THE
18 ARKANSAS CODE TO PROVIDE THAT TAXES ON
19 AVIATION FUEL BE REMITTED DIRECTLY TO
20 THE PUBLICLY-OWNED AIRPORT WHERE THE
21 AVIATION FUEL WAS SOLD.
22
23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
25

26 SECTION 1. Arkansas Code § 14-164-336, concerning the Local Sales and
27 Use Tax Trust Fund, is amended to add an additional subsection to read as
28 follows:

29 (e) With the exception of revenue derived from taxes under subdivision
30 (d)(2) of this section, money collected that is derived from a tax on
31 aviation fuel levied by a city or county shall not be deposited into the
32 State Treasury but shall be deposited as cash funds by the Treasurer of State
33 in a bank or banks designated by the county and transmitted directly to the
34 publicly-owned airport where the aviation fuel was sold, subject to the
35 charges by the state for its services as specified in this section.
36



1 SECTION 2. Arkansas Code § 26-74-214(b)(1), concerning the disposition
2 of funds for county sales and use tax, is amended to read as follows:

3 (b)(1) Except as set forth in subsections ~~(f) and (g)~~ (f)-(h) of this
4 section, all funds received by the Treasurer of State from the sales tax
5 levied by each county after deducting the three percent (3%) for the
6 Constitutional and Fiscal Agencies Fund shall be deposited into the Local
7 Sales and Use Tax Trust Fund and shall be credited to the account of the
8 county in which it was collected.

9
10 SECTION 3. Arkansas Code § 26-74-214, concerning the disposition of
11 funds for county sales and use tax, is amended to add an additional
12 subsection to read as follows:

13 (h) Money collected that is derived from a tax on aviation fuel levied
14 by a county shall not be deposited into the State Treasury but shall be
15 deposited as cash funds by the Treasurer of State in a bank or banks
16 designated by the county and transmitted directly to the publicly-owned
17 airport where the aviation fuel was sold, subject to the charges by the state
18 for its services as specified in this section.

19
20 SECTION 4. Arkansas Code § 26-74-313(b), concerning the disposition of
21 county sales and use tax, is amended to read as follows:

22 (b) Except as set forth in subsections ~~(e) and (e)~~ (c), (e), and (f)
23 of this section, any tax collected by the director under this subchapter on
24 behalf of any county shall be deposited with the Treasurer of State in trust
25 and shall be kept in a separate suspense account.

26
27 SECTION 5. Arkansas Code § 26-74-313, concerning the disposition of
28 county sales and use tax, is amended to add an additional subsection read as
29 follows:

30 (f) Money collected that is derived from a tax on aviation fuel levied
31 by a county shall not be deposited into the State Treasury but shall be
32 deposited as cash funds by the Treasurer of State in a bank or banks
33 designated by county and transmitted directly to the publicly-owned airport
34 where the aviation fuel was sold, subject to the charges by the state for its
35 services as specified in this section.

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1 SECTION 6. Arkansas Code § 26-74-409(b)(1), concerning the disposition
2 of funds for county sales and use tax for counties without an existing tax,
3 is amended to read as follows:

4 (b)(1) Except as set forth in subsection (g) and (h) of this section,
5 all funds received by the Treasurer of State from the sales tax levied by
6 each county, after deducting the amounts required by subsection (a) of this
7 section, shall be credited to the account of the county where collected.

8
9 SECTION 7. Arkansas Code § 26-74-409, concerning the disposition of
10 funds for county sales and use tax for counties without an existing tax, is
11 amended to add an additional subsection read as follows:

12 (h) Money collected that is derived from a tax on aviation fuel levied
13 by a county shall not be deposited into the State Treasury but shall be
14 deposited as cash funds by the Treasurer of State in a bank or banks
15 designated by county and transmitted directly to the publicly-owned airport
16 where the aviation fuel was sold, subject to the charges by the state for its
17 services as specified in this section.

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19 SECTION 8. Arkansas Code § 26-75-217, concerning the disposition of
20 municipal sales and use tax for capital improvements, is amended to add an
21 additional subsection to read as follows:

22 (f) Except for revenue collected under subsection (e) of this section,
23 money collected that is derived from a tax on aviation fuel levied by a city
24 shall not be deposited into the State Treasury but shall be deposited as cash
25 funds by the Treasurer of State in a bank or banks designated by the city and
26 transmitted directly to the publicly-owned airport where the aviation fuel
27 was sold, subject to the charges by the state for its services as specified
28 in this section.

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30 SECTION 9. Arkansas Code § 26-75-506, concerning the disposition of
31 municipal sales and use tax, is amended to add an additional subsection to
32 read as follows:

33 (d) Except for revenue collected under subsection (c) of this section,
34 money collected that is derived from a tax on aviation fuel levied by a city
35 shall not be deposited into the State Treasury but shall be deposited as cash
36 funds by the Treasurer of State in a bank or banks designated by the city and

1 transmitted directly to the publicly-owned airport where the aviation fuel
2 was sold, subject to the charges by the state for its services as specified
3 in this section.

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5 SECTION 10. Arkansas Code § 26-81-107(c)(1), concerning the record of
6 tax collected, is amended to read as follows:

7 (c)(1) Except as set forth in subsection (d) and (e) of this section,
8 all funds received by the Treasurer of State from the sales tax levied by
9 each county after deducting the three percent (3%) for the Constitutional
10 Officer's Fund and the State Central Services Fund shall be deposited into
11 the Local Sales and Use Tax Trust Fund and shall be credited to the account
12 of the county in which collected.

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14 SECTION 11. Arkansas Code § 26-81-107, concerning the record of tax
15 collected, is amended to add an additional subsection read as follows:

16 (e) Money collected that is derived from a tax on aviation fuel levied
17 by county shall not be deposited into the State Treasury but shall be
18 deposited as cash funds by the Treasurer of State in a bank or banks
19 designated by county and transmitted directly to the publicly-owned airport
20 where the aviation fuel was sold, subject to the charges by the state for its
21 services as specified in this section.

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23 /s/ J. Edwards
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