

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 H3/27/09

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

28 (b)(1) Except as set forth in subsections ~~(f)~~ and ~~(g)~~ (f)-(h) of this
29 section, all funds received by the Treasurer of State from the sales tax
30 levied by each county after deducting the three percent (3%) for the
31 Constitutional and Fiscal Agencies Fund shall be deposited into the Local
32 Sales and Use Tax Trust Fund and shall be credited to the account of the
33 county in which it was collected.
34

35 SECTION 2. Arkansas Code § 26-74-214, concerning the disposition of
36 funds for county sales and use tax, is amended to add an additional



1 subsection to read as follows:

2 (h) Money collected that is derived from a tax on aviation fuel levied
3 by a county that is not dedicated to a specific purpose and may legally be
4 used for any lawful purpose shall not be deposited into the State Treasury
5 but shall be deposited as cash funds by the Treasurer of State in a bank or
6 banks designated by the county and transmitted directly to the publicly-owned
7 airport where the aviation fuel was sold, subject to the charges by the state
8 for its services as specified in this section.

9

10 SECTION 3. Arkansas Code § 26-74-313(b), concerning the disposition of
11 county sales and use tax, is amended to read as follows:

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

16

17 SECTION 4. Arkansas Code § 26-74-313, concerning the disposition of
18 county sales and use tax, is amended to add an additional subsection read as
19 follows:

20 (f) Money collected that is derived from a tax on aviation fuel levied
21 by a county that is not dedicated to a specific purpose and may legally be
22 used for any lawful purpose shall not be deposited into the State Treasury
23 but shall be deposited as cash funds by the Treasurer of State in a bank or
24 banks designated by county and transmitted directly to the publicly-owned
25 airport where the aviation fuel was sold, subject to the charges by the state
26 for its services as specified in this section.

27

28 SECTION 5. Arkansas Code § 26-74-409(b)(1), concerning the disposition
29 of funds for county sales and use tax for counties without an existing tax,
30 is amended to read as follows:

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

35

36 SECTION 6. Arkansas Code § 26-74-409, concerning the disposition of

1 funds for county sales and use tax for counties without an existing tax, is
2 amended to add an additional subsection read as follows:

3 (h) Money collected that is derived from a tax on aviation fuel levied
4 by a county that is not dedicated to a specific purpose and may legally be
5 used for any lawful purpose shall not be deposited into the State Treasury
6 but shall be deposited as cash funds by the Treasurer of State in a bank or
7 banks designated by county and transmitted directly to the publicly-owned
8 airport where the aviation fuel was sold, subject to the charges by the state
9 for its services as specified in this section.

10
11 SECTION 7. Arkansas Code § 26-75-217, concerning the disposition of
12 municipal sales and use tax for capital improvements, is amended to add an
13 additional subsection to read as follows:

14 (f) Except for revenue collected under subsection (e) of this section,
15 money collected that is derived from a tax on aviation fuel levied by a city
16 that is not dedicated to a specific purpose and may legally be used for any
17 lawful purpose 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 the city 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.

22
23 SECTION 8. Arkansas Code § 26-75-506, concerning the disposition of
24 municipal sales and use tax, is amended to add an additional subsection to
25 read as follows:

26 (d) Except for revenue collected under subsection (c) of this section,
27 money collected that is derived from a tax on aviation fuel levied by a city
28 that is not dedicated to a specific purpose and may legally be used for any
29 lawful purpose shall not be deposited into the State Treasury but shall be
30 deposited as cash funds by the Treasurer of State in a bank or banks
31 designated by the city and transmitted directly to the publicly-owned airport
32 where the aviation fuel was sold, subject to the charges by the state for its
33 services as specified in this section.

34
35 SECTION 9. Arkansas Code § 26-81-107(c)(1), concerning the record of
36 tax collected, is amended to read as follows:

