

Hall of the House of Representatives
87th General Assembly - Regular Session, 2009
Amendment Form

Subtitle of House Bill No. 1582

"CONCERNING A TAX ON AVIATION FUEL BY CITIES AND COUNTIES."

Amendment No. 1 to House Bill No. 1582.

Amend House Bill No. 1582 as originally introduced:

Page 1, lines 10 and 11, delete the title in its entirety and substitute the following:

"AN ACT TO AMEND VARIOUS SECTIONS OF THE ARKANSAS CODE TO PROVIDE THAT CERTAIN CITY AND COUNTY TAXES ON AVIATION FUEL BE REMITTED DIRECTLY TO THE PUBLICLY-OWNED AIRPORT WHERE THE AVIATION FUEL WAS SOLD; AND FOR OTHER PURPOSES."

AND

Page 1, lines 14 and 15, delete the subtitle in its entirety and substitute the following:

"TO AMEND VARIOUS SECTIONS OF THE ARKANSAS CODE TO PROVIDE THAT TAXES ON AVIATION FUEL BE REMITTED DIRECTLY TO THE PUBLICLY-OWNED AIRPORT WHERE THE AVIATION FUEL WAS SOLD."

AND

Delete all the language after the enacting clause and substitute the following:

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

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



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

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

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

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

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

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

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

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

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

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

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

(h) Money collected that is derived from a tax on aviation fuel levied by a county shall not be deposited into the State Treasury but shall be deposited as cash funds by the Treasurer of State in a bank or banks

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

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

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

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

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

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

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

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

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

The Amendment was read _____
By: Representative J. Edwards
LMG/LMG - 03-19-2009 08:21
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Chief Clerk