

1 State of Arkansas
2 84th General Assembly
3 Regular Session, 2003

A Bill

HOUSE BILL 1019

4
5 By: Representatives Stovall, Dickinson
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For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS CODE § 26-74-214 TO
10 REQUIRE A COUNTY SALES TAX LEVIED FOR THE
11 MAINTENANCE AND OPERATION OF ANY TECHNICAL
12 COLLEGE, TWO-YEAR COLLEGE, COMMUNITY COLLEGE, OR
13 SATELLITE CAMPUS OF A COMMUNITY COLLEGE TO BE
14 DISTRIBUTED DIRECTLY TO THE COLLEGE; AND FOR
15 OTHER PURPOSES.

Subtitle

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18 TO REQUIRE A COUNTY SALES TAX LEVIED FOR
19 ANY TECHNICAL OR COMMUNITY COLLEGE TO BE
20 DISTRIBUTED TO THE COLLEGE.
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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25 SECTION 1. Arkansas Code § 26-74-214(c), concerning the distribution
26 of county sales tax revenues to the counties, is amended to read as follows:

27 (c)(1) Funds received by the counties and municipalities pursuant to
28 the provisions of this subchapter may be used by the counties and
29 municipalities for any purpose for which the county general funds or the city
30 general funds may be used, subject to designations set forth in the ballot,
31 if any.

32 (2) The ballot for the tax may provide for distribution to a
33 public entity in the county other than a municipality or a county. In the
34 case of allocations other than to a county or municipality, the Treasurer of
35 State shall transmit funds to the county treasurer, and the county treasurer
36 shall promptly transmit such funds to the designated public entity.



1 (3) If the funds received are as a result of a ballot dedicating
2 all or a portion of a tax to a technical college, community college, two-year
3 college, or satellite campus of a community college for capital improvements
4 or for maintenance and operation, the Treasurer of State shall transmit tax
5 funds for the college to the county treasurer, and the county treasurer shall
6 promptly transmit the funds to the college for which the tax was approved.