

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 83rd General Assembly
3 Regular Session, 2001
4

As Engrossed: S3/8/01

A Bill

Act 1035 of 2001
SENATE BILL 97

5 By: Senator Critcher
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For An Act To Be Entitled

9 AN ACT TO AMEND THE DEFINITION OF MOTOR FUEL TO
10 PROVIDE THAT LEADED GASOLINE OR METHANOL USED FOR
11 FUELING AN AUTOMOBILE USED FOR RACING DOES NOT
12 MEAN MOTOR FUEL; AND FOR OTHER PURPOSES.
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Subtitle

14 TO PROVIDE THAT LEADED GASOLINE OR
15 METHANOL USED FOR FUELING AN AUTOMOBILE
16 USED FOR RACING DOES NOT MEAN MOTOR
17 FUEL.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code 26-55-202(2) is amended to read as follows:

24 (2)(A) "Motor fuel" means all products commonly or commercially known
25 or sold as gasoline regardless of their classification or uses.

26 (B) This definition includes casinghead, absorption, and natural
27 gasoline and condensate when used without blending as a motor fuel or is sold
28 for use in motors directly, or is sold to those who blend for their own use.

29 (C) However, this definition shall not include:

30 (i) Casinghead casinghead, absorption, and natural gasoline
31 and condensate when sold to be blended or compounded with other less volatile
32 liquids in the manufacture of commercial gasoline for motor fuel; or

33 (ii) Leaded gasoline with an octane rating one hundred ten
34 (110) or higher used solely for off-highway testing.
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36 SECTION 2. Emergency Clause. It is hereby found and determined by the

1 Eighty-third General Assembly that motor fuels are taxed in order to repair,
2 maintain, and construct the roads in Arkansas. It is also found that
3 automobiles used solely for racing do not use the roads in Arkansas; and
4 therefore, those persons paying taxes on leaded gasoline or methanol for
5 racing automobiles are being unfairly taxed. Therefore, an emergency is
6 declared to exist and this act being immediately necessary for the
7 preservation of the public peace, health and safety shall become effective on
8 July 1, 2001.

9 */s/ Critcher*

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12 APPROVED: 3/22/2001
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