

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

# A Bill

Act 419 of 2001  
HOUSE BILL 1444

5 By: Representative R. Smith  
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## For An Act To Be Entitled

9 AN ACT TO PROVIDE A REFUND FOR THE PURCHASE OF  
10 DISTILLATE SPECIAL FUELS AND MOTOR FUELS BY FIRE  
11 DEPARTMENTS; AND FOR OTHER PURPOSES.  
12

### Subtitle

14 TO PROVIDE A REFUND FOR THE PURCHASE OF  
15 DISTILLATE SPECIAL FUELS AND MOTOR FUELS  
16 BY FIRE DEPARTMENTS.  
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. For purposes of this act:

22 (1) "Director" means the Director of the Department of Finance and  
23 Administration, or any of his deputies, employees, or agents;

24 (2) "Distillate special fuel" means distillate special fuel as defined  
25 in Arkansas Code 26-56-102;

26 (3) "Fire truck" means fire department-owned fire-fighting apparatus  
27 used to respond to fire alarms, including but not limited to tanker trucks,  
28 pumper trucks and equipment trucks. "Fire truck" does not include passenger  
29 vehicles and ambulances; and

30 (4) "Motor fuel" means motor fuel as defined in Arkansas Code 26-55-  
31 202.  
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33 SECTION 2. Any fire department which purchases motor fuel or  
34 distillate special fuel for use in fire trucks shall be entitled to a refund  
35 of the motor fuel tax or distillate special motor fuel tax paid.  
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1           SECTION 3. (a) No fire department shall secure a refund of tax under  
2 this act unless that fire department is the holder of an unrevoked permit  
3 issued by the director before the purchase of the motor fuel or the  
4 distillate special fuel.

5           (b) The permit shall be numbered and shall entitle the fire department  
6 to make an annual application for refund under this act.

7           (c) Applications for the permits shall be filed with the director on  
8 forms prescribed by the director and shall contain information as the  
9 director may require.

10          (d) No person shall knowingly make a false or fraudulent statement in  
11 an application for a refund permit or in an application for a refund of any  
12 taxes under this act.

13          (e) The refund permit of any person who violates any provision of this  
14 act shall be revoked by the director and shall not be reissued until two (2)  
15 years have elapsed after the date of the revocation.

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17          SECTION 4. (a) The refund permit holder shall file with the director  
18 an application for refund on forms furnished by the director which shall  
19 include, but not be limited to, the following information;

20                 (1) The quantity of motor fuel and distillate special fuel  
21 purchased for use in its fire trucks;

22                 (2) A statement that the motor fuel and distillate special fuel  
23 has been used exclusively in its fire trucks;

24                 (3) The amount of the tax claimed to be refunded;

25                 (4) The name, post office, and resident address of the fire  
26 department;

27                 (5) The name and address of the sellers from whom the motor fuel  
28 and distillate special fuel was purchased; and

29                 (6) Other information as the director shall require.

30          (b) An application for a refund shall be accompanied by a paid receipt  
31 for the purchase price of motor fuel and distillate special fuel on which the  
32 refund is sought. The application shall be notarized and made to the  
33 director.

34          (c) All claims for a refund under the provisions of this act shall be  
35 subject to the Arkansas Tax Procedure Act.

36          (d)(1) The director shall promulgate a rule establishing the annual

1 date for claiming a refund pursuant to this act.

2 (2) Refunds shall only be granted for purchases of motor fuel  
3 and distillate special fuel made within one (1) calendar year of the annual  
4 date for claiming the refund.

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6 SECTION 5. (a) All valid claims for refund of the motor fuel tax  
7 under the provisions of this act shall be paid from the Gasoline Tax Refund  
8 Fund and shall be subject to the same conditions and limitations as provided  
9 under Arkansas Code 26-55-407, except that all such motor fuels covered by  
10 the provisions of this act shall be subject to the full refund of the motor  
11 fuel taxes paid.

12 (b)(1) The director shall annually estimate the amount necessary to  
13 pay refunds to the users of distillate special fuel who are entitled to  
14 refunds with respect to distillate special fuel taxes paid in this state as  
15 authorized in this act. Upon certification by the director, the Treasurer of  
16 State shall transfer from the gross amount of distillate special fuel taxes  
17 collected each month the amount so certified and shall credit the amount to  
18 the Gasoline Tax Refund Fund.

19 (2) The transfers from the distillate special fuel taxes  
20 collected each month shall be after deducting allowances for bad checks or  
21 claims but before making any other distribution as provided by law.

22 (c)(1) All valid claims for refund of the distillate special fuel tax  
23 under the provisions of this act shall be paid from the Gasoline Tax Refund  
24 Fund.

25 (2) The refund for purchases of distillate special fuel tax  
26 shall not include the monies which have been pledged to the repayment of  
27 highway bonds under Arkansas Code 26-56-201.

28 (d) All warrants drawn against the Gasoline Tax Refund Fund which are  
29 not presented for payment within one (1) year after issuance shall be void.

30 (e) Neither the director nor any member or employee of the department  
31 shall be held personally liable for making any refund by reason of a  
32 fraudulent claim being filed as a basis for such refund.

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34 SECTION 6. (a) The director shall keep a permanent record, by fire  
35 department, of the amount of refund claimed and paid to each claimant.

36 (b) The records shall be open to public inspection.

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SECTION 7. Nothing in this act shall be construed as an impairment of the obligation existing between the State of Arkansas and the holders of Arkansas state highway bonds whether the bonds have already been issued or may hereafter be issued.

SECTION 8. The director may make, amend, and enforce regulations, subpoena witnesses and documents, administer oaths, and do and perform all other acts necessary to carry out the purpose and intent of this act.

APPROVED: 2/23/2001