

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Representative Willems**

A Bill

HOUSE BILL

For An Act To Be Entitled

8 "AN ACT TO EXEMPT FROM THE ARKANSAS MOTOR FUEL TAX ETHANOL
9 PRODUCED IN ARKANSAS AND USED TO MIX WITH GASOLINE TO
10 PRODUCE GASOHOL FOR USE IN MOTOR VEHICLES OPERATED ON THE
11 PUBLIC HIGHWAYS; AND FOR OTHER PURPOSES."

Subtitle

14 "EXEMPTING ETHANOL PRODUCED IN ARKANSAS AND USED TO MIX
15 WITH GASOLINE TO PRODUCE MOTOR FUEL."

17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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19 SECTION 1. It is hereby found and determined by the General Assembly
20 that alcohol produced from agricultural or forestry products, when combined
21 with motor vehicle gasoline to produce a mixture commonly referred to as
22 gasohol, is readily usable in most internal combustion motor vehicle engines;
23 that the use of gasoline-alcohol mix fuel is environmentally friendly and the
24 widespread use of such fuel would be highly beneficial to agriculture and
25 forestry industries which constitute the primary economy base of this state;
26 that such alcohol is a renewable energy resource and a resource that is
27 readily producible from Arkansas products; and that it is desirable and in the
28 best interests of the state and the state's two major industries that
29 appropriate tax incentives be provided to encourage the use of gasoline-
30 alcohol fuel mixes in motor vehicles. It is therefore the intent and purpose
31 of this act to provide such incentives.

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33 SECTION 2. Ethanol manufactured or distilled in Arkansas from
34 agricultural or forest products and used in a mixture with motor fuel to
35 produce gasohol, or other motor fuel mixture of whatever name, for use in

1 motor vehicles operated on the highways is hereby exempted from the Arkansas
2 motor fuel tax.

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4 SECTION 3. The Department of Finance and Administration shall
5 promulgate appropriate rules and regulations to assure the effective and
6 efficient administration of the tax exemption provided for herein and to
7 prevent abuse thereof.

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9 SECTION 4. All provisions of this act of a general and permanent nature
10 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
11 Revision Commission shall incorporate the same in the Code.

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13 SECTION 5. If any provision of this act or the application thereof to
14 any person or circumstance is held invalid, such invalidity shall not affect
15 other provisions or applications of the act which can be given effect without
16 the invalid provision or application, and to this end the provisions of this
17 act are declared to be severable.

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19 SECTION 6. All laws and parts of laws in conflict with this act are
20 hereby repealed.

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