

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 84th General Assembly  
3 Regular Session, 2003

# A Bill

SENATE BILL 896

4  
5 By: Senator Laverty  
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## For An Act To Be Entitled

9 AN ACT TO PROVIDE THE TRANSPORTERS OF FERTILIZERS  
10 WITH AN EXEMPTION FROM TAXATION ON USE OF SPECIAL  
11 DISTILLATE MOTOR FUELS; AND FOR OTHER PURPOSES.  
12

## Subtitle

13 TO PROVIDE THE TRANSPORTERS OF  
14 FERTILIZER WITH AN EXEMPTION FROM  
15 TAXATION ON USE OF SPECIAL DISTILLATE  
16 MOTOR FUELS.  
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 SECTION 1. Arkansas Code § 26-56-225 is amended to read as follows:  
23 26-56-225. Use of dyed distillate special fuel.

24 (a) Dyed distillate special fuel shall not be used or utilized in the  
25 fuel supply tank of any motor vehicle with the exception of:

- 26 (1) State and local government vehicles;
- 27 (2) Local transit buses;
- 28 (3) Intercity buses;
- 29 (4) School buses;
- 30 (5) Vehicles owned by aircraft museums;
- 31 (6) Vehicles used by nonprofit educational organizations; and
- 32 (7) Red Cross vehicles;

33 as such vehicles and buses are defined in Pub.L. 103-66 and the Internal  
34 Revenue Service Regulations made and promulgated pursuant to Pub.L. 103-66  
35 which are in effect on April 6, 1995.

36 (b) Dyed distillate special fuel also may be used or utilized in the



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1 fuel supply tank of any motor vehicle used to transport fertilizers for  
2 farming operations.

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