

"AN ACT TO AMEND ARK. STAT. 75-1276 TO ESTABLISH A ONE HUNDRED DOLLAR YEARLY PERMIT FEE TO ALLOW ONE TON TRUCKS TO USE ON-FARM DIESEL FUEL; AND FOR OTHER PURPOSES."

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

SECTION 1. Section 5 of Act 903 of 1979, the same being Ark. Stat. 75-1276, is hereby amended to read as follows:

"Section 5. Permit fees. The following fees shall be applicable to all diesel powered vehicles covered by this Act except those owned by the Arkansas State Highway and Transportation Department. These fees shall apply to both farm and nonfarm vehicles.

Sub-Compact Passenger Cars	\$ 40.00
Passenger Cars	\$ 60.00
Pickup Trucks, one-half and three-quarter ton	\$ 75.00
One-Ton Trucks	\$100.00

If the Commissioner of Revenues determines that the above mentioned permit fees are not adequate to cover the tax liability of the vehicle in question or the tax is found excessive, in cases such as seasonal farm vehicles, he may require the owner, operator or lessor to permit and report and pay taxes on the actual fuel used based on the miles traveled at a rate of four (4) miles per gallon. The Arkansas State Highway and Transportation Department shall continue to pay the special motor fuel tax established by Act 40 of 1965, as amended, on all diesel powered motor vehicles as defined in paragraph (h) of Section 2 of Chapter 1, Act 40 of 1965 as amended, owned by the Department. For purposes of computing this tax the Department shall use its fuel consumption reports and shall file with the Commissioner of Revenues an appropriate monthly report stating the gallons used in the Department's motor vehicles and the tax due and payable. The Department shall remit the tax due each month to the Commissioner of Revenues."

SECTION 2. All laws and parts of laws in conflict with this Act are hereby repealed.

APPROVED: 4/4/87
