

**Stricken language would be deleted from and underlined language would be added to present law.
Act 10 of the 1st Extraordinary Session**

1 State of Arkansas
2 85th General Assembly
3 First Extraordinary Session, 2006
4

Call Item 24

A Bill

HOUSE BILL 1002

5 By: Representatives Petrus, Abernathy, Adcock, Anderson, Berry, Blair, Blount, Bolin, Boyd,
6 Chesterfield, Childers, Clemons, Cook, Cooper, Cowling, D. Creekmore, Dickinson, Dunn, D. Evans, L.
7 Evans, Everett, George, Glidewell, Goss, Hardy, Harrelson, J. Hutchinson, T. Hutchinson, Jeffrey, D.
8 Johnson, Kenney, Key, Kidd, Ledbetter, Mahony, Maloch, J. Martin, M. Martin, Matayo, Mathis,
9 Maxwell, McDaniel, Medley, Nichols, Norton, Overbey, S. Prater, Pritchard, Ragland, Reep, Rogers,
10 Rosenbaum, Sample, Schulte, Sullivan, Thompson, Thyer, Walters, Wells, Wills, Wood, Wyatt
11 By: Senators Higginbotham, Altes, Baker, Broadway, Bryles, Capps, Critcher, Faris, Glover, Hendren,
12 Hill, Holt, Horn, G. Jeffress, J. Jeffress, Lavery, Luker, Madison, Miller, T. Smith, Steele, Whitaker,
13 Wooldridge
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For An Act To Be Entitled

AN ACT TO REVISE THE TAX REFUND FOR SUPPLIERS OF
BIODIESEL FUEL USED TO PRODUCE A BIODIESEL
MIXTURE FOR SALE; AND FOR OTHER PURPOSES.

Subtitle

AN ACT TO REVISE THE TAX REFUND FOR
SUPPLIERS OF BIODIESEL FUEL USED TO
PRODUCE A BIODIESEL MIXTURE FOR SALE.

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

29 SECTION 1. Arkansas Code § 15-4-2803(e)(2), concerning a tax refund to
30 biodiesel suppliers, is amended to read as follows:

31 (e)(2) The amount of the refund authorized in subdivision (e)(1) of
32 this section shall be equal to fifty cents (\$0.50) for each gallon of
33 biodiesel fuel used by the supplier to produce a biodiesel mixture ~~that~~
34 ~~contains not more than two percent (2%) biodiesel and that is~~ for sale by the
35 supplier or for use by the supplier in a trade or business. To the extent
36 the gallons of biodiesel fuel mixed with undyed, clear distillate special



1 fuel to make a biodiesel mixture exceed two percent (2%) of the total
2 biodiesel mixture, the refund shall be limited to two percent (2%) of the
3 total gallons of biodiesel mixture.

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5 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
6 General Assembly of the State of Arkansas that petroleum is a nonrenewable
7 energy source; that encouraging the use of nonpetroleum-based fuel is vital
8 for the future of the environment and the economy; that Arkansas Code § 15-4-
9 2803 provided tax incentives for suppliers of biodiesel fuel; that the
10 criteria for receiving the incentives has been interpreted in a restrictive
11 way and therefore the incentive program has not had the impact intended; that
12 this act corrects deficiencies in the incentive program; and that this act is
13 immediately necessary in order for the incentive program to be effective.
14 Therefore, an emergency is declared to exist and this act being necessary for
15 the preservation of the public peace, health, and safety shall become
16 effective on:

17 (1) The date of its approval by the Governor;

18 (2) If the bill is neither approved nor vetoed by the Governor,
19 the expiration of the period of time during which the Governor may veto the
20 bill; or

21 (3) If the bill is vetoed by the Governor and the veto is
22 overridden, the date the last house overrides the veto.

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25 APPROVED: 4/10/2006
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