

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 777 of 2001
SENATE BILL 530

5 By: Senator Hill
6 By: Representative Mack
7

For An Act To Be Entitled

10 AN ACT TO AMEND ARKANSAS CODE 26-56-208 TO ELIMINATE
11 THE REQUIREMENT THAT SELLERS OF DYED DIESEL FUEL
12 IDENTIFY EACH PURCHASER IN MONTHLY MOTOR FUEL TAX
13 REPORTS; AND FOR OTHER PURPOSES.
14

Subtitle

15 TO AMEND ARKANSAS CODE 26-56-208 TO
16 ELIMINATE THE REQUIREMENT THAT SELLERS
17 OF DYED DIESEL FUEL IDENTIFY EACH
18 PURCHASER IN MONTHLY MOTOR FUEL TAX
19 REPORTS.
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22

23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
24

25 SECTION 1. Arkansas Code 26-56-208(a)(1), pertaining to fuel tax
26 reporting requirements, is amended to read as follows:

27 (a)(1) Every supplier shall, on or before the twenty-fifth day of each
28 calendar month, file with the director, on forms prescribed by him, a report
29 accounting for the distillate special fuels handled during the preceding
30 month. The supplier shall file supporting documents necessary to assure
31 accurate reporting. The reports shall include the following:

32 (A) An itemized statement of the number of gallons of distillate
33 special fuel received during the next-preceding calendar month by the
34 supplier;

35 (B) An itemized statement of the number of gallons of distillate
36 special fuel received or sold during the next-preceding calendar month and

1 entitled to deduction or exemption under the provisions of this subchapter;

2 (C) Such other documents as the director requires; and

3 (D) The total number of gallons of dyed distillate special fuel
4 sold to users during the next-preceding calendar month but shall not contain
5 an itemized listing identifying each purchaser.

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APPROVED: 3/14/2001

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