

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021

# A Bill

HOUSE BILL 1030

4  
5 By: Representative Jett

## For An Act To Be Entitled

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7  
8 AN ACT TO PREVENT UNEXPECTED REDUCTIONS IN REVENUES  
9 FROM THE WHOLESALE SALES TAXES ON MOTOR FUEL AND  
10 DISTILLATE SPECIAL FUEL; TO AMEND THE LAW CONCERNING  
11 THE CALCULATION OF THE WHOLESALE SALES TAX ON MOTOR  
12 FUEL AND DISTILLATE SPECIAL FUEL; AND FOR OTHER  
13 PURPOSES.  
14

## Subtitle

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16  
17 TO PREVENT UNEXPECTED REDUCTIONS IN  
18 REVENUES FROM THE WHOLESALE SALES TAXES  
19 ON MOTOR FUEL AND DISTILLATE SPECIAL  
20 FUEL BY AMENDING THE LAW CONCERNING THE  
21 CALCULATION OF THE WHOLESALE SALES  
22 TAXES.  
23

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

26  
27 SECTION 1. Arkansas Code § 26-64-101(d)(5), concerning the wholesale  
28 sales tax on motor fuel, is amended to read as follows:

29 (5) ~~If the twelve-month average wholesale selling price used for~~  
30 ~~the calculation in subdivision (d)(1) of this section is less than the~~  
31 ~~twelve-month average wholesale selling price of the preceding year, the~~ The  
32 calculation under subdivision (d)(1) of this section shall not be made, and  
33 the wholesale sales tax rate for the twelve-month period beginning October 1  
34 shall be equal to the wholesale sales tax rate for the immediately preceding  
35 twelve-month period if the twelve-month average wholesale selling price used  
36 for the calculation under subdivision (d)(1) of this section is:



1                    (A) Less than the twelve-month average wholesale selling  
 2 price of the preceding year; or

3                    (B) More than the twelve-month average wholesale selling  
 4 price of the preceding year but less than the highest twelve-month average  
 5 wholesale selling price for any calendar year from 2018 to the date of the  
 6 calculation.

7  
 8                    SECTION 2. Arkansas Code § 26-64-102(d)(5), concerning the wholesale  
 9 sales tax on distillate special fuel, is amended to read as follows:

10                    ~~(5) If the twelve-month average wholesale selling price used for~~  
 11 ~~the calculation in subdivision (d)(1) of this section is less than the~~  
 12 ~~twelve-month average wholesale selling price of the preceding year, the~~ The  
 13 calculation under subdivision (d)(1) of this section shall not be made, and  
 14 the wholesale sales tax rate for the twelve-month period beginning October 1  
 15 shall be equal to the wholesale sales tax rate for the immediately preceding  
 16 twelve-month period if the twelve-month average wholesale selling price used  
 17 for the calculation under subdivision (d)(1) of this section is:

18                    (A) Less than the twelve-month average wholesale selling  
 19 price of the preceding year; or

20                    (B) More than the twelve-month average wholesale selling  
 21 price of the preceding year but less than the highest twelve-month average  
 22 wholesale selling price for any calendar year from 2018 to the date of the  
 23 calculation.

