

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 86th General Assembly
3 Regular Session, 2007

A Bill

SENATE BILL 793

4
5 By: Senator Trusty
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For An Act To Be Entitled

8
9 AN ACT TO ALLOW A REFUND FOR NONDYED DIESEL
10 PURCHASES OF FUEL FOR THE OFF-ROAD PURPOSE OF
11 REFRIGERATION OF TRANSPORTED GOODS; AND OTHER
12 PURPOSES.
13

Subtitle

14
15 TO ALLOW A REFUND FOR NONDYED DIESEL
16 PURCHASES OF FUEL FOR THE OFF-ROAD
17 PURPOSE OF REFRIGERATION OF TRANSPORTED
18 GOODS.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code § 26-56-224(g), as amended by Act 87 of 2007,
24 concerning the tax on distillate special fuel, is amended to read as follows:

25 (g)(1) Except as provided under subdivision (g)(2) of this section,
26 all ~~All~~ distillate special fuel which has not been dyed in accordance with
27 subsection (a) of this section and which is sold, used, or utilized in this
28 state for any purpose or purposes shall be taxable at the total per-gallon
29 tax rates as set out in this chapter.

30 (2)(A) A person or entity that is a consumer and purchases
31 nondyed diesel fuel for the off-road use of fueling refrigeration of
32 transported goods in a vehicle is eligible to be refunded the excise tax on
33 the purchase.

34 (B) The person or an entity claiming a refund under
35 subdivision (g)(2)(A) of this section shall submit forms as the Department of
36 Finance and Administration requires sufficient to prove that the purchase of



1 nondyed diesel is for the off-road purpose described in subdivision (g)(2)(A)
2 of this section.

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4 SECTION 2. Section 1 of this act becomes effective on the first day of
5 the second calendar month following the effective date of this act.

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