

1 State of Arkansas
2 92nd General Assembly
3 Regular Session, 2019
4

A Bill

HOUSE BILL 1909

5 By: Representative M. Gray
6

For An Act To Be Entitled

8 AN ACT TO AMEND THE DUE DATE FOR THE REPORTING AND
9 PAYMENT OF FUEL TAXES UNDER THE MOTOR FUEL TAX LAW,
10 THE SPECIAL MOTOR FUELS TAX LAW, AND THE ALTERNATIVE
11 FUELS TAX LAW; TO REQUIRE REPORTING AND PAYMENT OF
12 FUEL TAXES ON THE TWENTIETH DAY OF THE MONTH
13 FOLLOWING THE MONTH IN WHICH THE TAX OBLIGATION WAS
14 CREATED; AND FOR OTHER PURPOSES.
15

Subtitle

16
17 TO REQUIRE REPORTING AND PAYMENT OF FUEL
18 TAXES ON THE TWENTIETH DAY OF THE MONTH
19 FOLLOWING THE MONTH IN WHICH THE TAX
20 OBLIGATION WAS CREATED.
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
25

26 SECTION 1. Arkansas Code § 26-55-229(b)(1), concerning tax reports
27 under the Motor Fuel Tax Law, is amended to read as follows:

28 (b)(1) The reports shall be filed on forms prescribed by the director
29 and shall be filed with the director on or before the ~~twenty-fifth~~ twentieth
30 day of each calendar month following the reporting month in question.
31

32 SECTION 2. Arkansas Code § 26-55-234(b)(1), concerning statements and
33 reports from persons not distributors under the Motor Fuel Tax Law, is
34 amended to read as follows:

35 (b)(1) On or before the ~~twenty-fifth~~ twentieth day of each calendar
36 month on forms prescribed by the Director of the Department of Finance and



1 Administration, the person shall report to the director all purchases or
2 other acquisitions and sales or other disposition of motor fuel during the
3 next preceding calendar month giving a record of each tank car, tank truck,
4 or cargo lot delivered to a point within the state and of all motor fuel
5 otherwise delivered to the person.

6
7 SECTION 3. Arkansas Code § 26-55-234(c) and (d), concerning statements
8 and reports from persons not distributors under the Motor Fuel Tax Law, are
9 amended to read as follows:

10 (c) On or before the ~~twenty-fifth~~ twentieth day of each calendar month
11 on forms prescribed by the director, the terminal shall report to the
12 director all purchases or other acquisitions and sales or other disposition
13 of motor fuel during the next preceding calendar month, which report shall
14 include the following:

15 (1) Beginning inventories in gallons of motor fuel in storage;
16 (2) Ending inventories in gallons of motor fuel in storage;
17 (3) Withdrawals of motor fuel in gallons from the pipeline
18 outlet resulting in additions of motor fuel to storage, including the name of
19 the distributor licensed as an importer who requested the placement of the
20 motor fuel into storage; and

21 (4) Removals of motor fuel from storage, specifically including:
22 (A) Bill of lading numbers which represent physical
23 movements of the motor fuel;
24 (B) The date of each removal;
25 (C) The quantity in gallons of motor fuel so removed;
26 (D) The person who had the motor fuel available for that
27 particular removal; and

28 (E) The person possessing a license from the director who
29 requested the removal of the motor fuel from that storage.

30 (d) When any person or terminal purchasing or otherwise acquiring
31 motor fuel by pipeline, in a tank car, tank truck, or cargo lot and selling
32 or otherwise disposing of the motor fuel for delivery in Arkansas and not
33 required by a provision of this subchapter to register as a distributor in
34 motor fuel, fails to submit the person's or terminal's monthly report to the
35 director by the ~~twenty-fifth~~ twentieth day of each calendar month or when the
36 person or terminal fails to submit in the monthly report the data required by

1 this subchapter, the person or terminal shall be guilty of a violation and
 2 shall be fined an amount not greater than one hundred dollars (\$100) for the
 3 first offense and shall be fined an amount not less than one hundred dollars
 4 (\$100) nor more than one thousand dollars (\$1,000) for each subsequent
 5 offense.

6
 7 SECTION 4. Arkansas Code § 26-55-235(b), concerning reports from
 8 carriers transporting motor fuel under the Motor Fuel Tax Law, is amended to
 9 read as follows:

10 (b) The reports shall cover monthly periods and shall be submitted
 11 within ~~twenty-five (25)~~ twenty (20) days after the close of the month covered
 12 by the report and shall show:

13 (1) The name and address of the person to whom the deliveries of
 14 motor fuel have in fact been made;

15 (2) The name and address of the originally named consignee if
 16 motor fuel has been delivered to any other than the originally named
 17 consignee;

18 (3) The point of origin, the point of delivery, the date of
 19 delivery, and the number and initials of each tank car and the number of
 20 gallons contained therein if shipped by rail;

21 (4) The name of the boat, barge, or vessel and the number of
 22 gallons contained therein if shipped by water;

23 (5) The license number of each tank truck, the number of gallons
 24 contained therein, and the bill of lading number, if transported by motor
 25 truck;

26 (6) The point of origin, the name and address of the person or
 27 terminal to whom the delivery was made, the date of the delivery, and the
 28 quantity of motor fuel delivered, if shipped by pipeline company; and

29 (7) The manner and quantities, if delivered by other means, in
 30 which the delivery is made.

31
 32 SECTION 5. Arkansas Code § 26-56-208(a)(1), concerning suppliers' and
 33 users' reports and the computation and remittance of tax under the Special
 34 Motor Fuels Tax Law, is amended to read as follows:

35 (a)(1) On or before the ~~twenty-fifth~~ twentieth day of each calendar
 36 month on forms prescribed by the Director of the Department of Finance and

1 Administration, every supplier shall file with the director a report
2 accounting for the distillate special fuel handled during the preceding
3 month.

4
5 SECTION 6. Arkansas Code § 26-56-208(c)(2)(A), concerning reports of
6 pipeline companies, water transportation companies, and common carriers
7 transporting distillate special fuel in Arkansas under the Special Motor
8 Fuels Tax Law, is amended to read as follows:

9 (2)(A) The report shall cover a monthly period and shall be
10 submitted within ~~twenty-five (25)~~ twenty (20) days after the close of the
11 month covered by the report.

12
13 SECTION 7. Arkansas Code § 26-56-208(d)(2) and (3), concerning reports
14 of terminals purchasing or acquiring distillate special fuel by pipeline and
15 selling, using, or disposing of the distillate special fuel in Arkansas under
16 the Special Motor Fuels Tax Law, are amended to read as follows:

17 (2) On or before the ~~twenty-fifth~~ twentieth day of each calendar
18 month on forms prescribed by the director, the terminal shall report to the
19 director all purchases or other acquisitions and sales or other disposition
20 of distillate special fuel during the next-preceding calendar month, which
21 report shall include the following:

22 (A) Beginning inventories in gallons of distillate special
23 fuel in storage;

24 (B) Ending inventories in gallons of distillate special
25 fuel in storage;

26 (C) Withdrawals of distillate special fuel in gallons from
27 the pipeline outlet resulting in additions of distillate special fuel to
28 storage, including the name of the supplier licensed as an importer who
29 requested the placement of the distillate special fuel into storage; and

30 (D) Removals of distillate special fuel from storage,
31 specifically including:

32 (i) Bill of lading numbers which represent physical
33 movements of the distillate special fuel;

34 (ii) The date of each removal;

35 (iii) The quantity in gallons of distillate special
36 fuel so removed;

1 (iv) The person who had the distillate special fuel
2 available for that particular removal; and

3 (v) The person possessing a license from the
4 director who requested the removal of the distillate special fuel from that
5 storage.

6 (3) When any terminal purchasing or otherwise acquiring
7 distillate special fuel by pipeline and selling or otherwise disposing of the
8 distillate special fuel for delivery in Arkansas and not required by a
9 provision of this subchapter to register as a supplier in distillate special
10 fuel, fails to submit the terminal's monthly report to the director by the
11 ~~twenty-fifth~~ twentieth day of each calendar month or when the terminal fails
12 to submit in the monthly report the data required by this subchapter, the
13 terminal shall be guilty of a violation and shall be fined an amount not
14 greater than one hundred dollars (\$100) for the first offense and shall be
15 fined an amount not less than one hundred dollars (\$100) nor more than one
16 thousand dollars (\$1,000) for each subsequent offense.

17
18 SECTION 8. Arkansas Code § 26-56-307(e), concerning suppliers or
19 interstate users and the computation, reporting, and payment of tax under the
20 Special Motor Fuels Tax Law, is amended to read as follows:

21 (e) The due date of the interstate user reports shall be the ~~twenty-~~
22 ~~fifth~~ twentieth day following each calendar quarter.

23
24 SECTION 9. Arkansas Code § 26-56-308(a), concerning reports and
25 payment of tax by suppliers under the Special Motor Fuels Tax Law, is amended
26 to read as follows:

27 (a) On or before the ~~twenty-fifth~~ twentieth day of each calendar month
28 next following the calendar month for which the report is made, each
29 liquefied gas special fuels supplier shall report to the Director of the
30 Department of Finance and Administration:

31 (1) The total gallons of liquefied gas special fuels sold or
32 delivered to each liquefied gas special fuels dealer, the name and address
33 and dealer license number of each dealer, and the tax collected thereon;

34 (2) The number of gallons of liquefied gas special fuels sold or
35 delivered to liquefied gas special fuels users other than dealers, the name
36 and address of each user, the quantity sold or delivered to each user, and

1 the tax collected thereon;

2 (3) If the liquefied gas special fuels are delivered into the
 3 supply tanks of any vehicle for which the flat fee provided for in § 26-56-
 4 304 has been paid, the vehicle license number of the vehicle;

5 (4) The number of gallons of liquefied gas special fuels used by
 6 the supplier for his or her own purposes, and the quantity thereof subject to
 7 the tax levied;

8 (5) The quantity of liquefied gas special fuels otherwise
 9 disposed of by the supplier and the portion thereof subject to the tax levied
 10 in § 26-56-304; and

11 (6) Such other information as the director may require by
 12 regulation.

13
 14 SECTION 10. Arkansas Code § 26-56-309 is amended to read as follows:

15 26-56-309. Reports by dealers.

16 Every liquefied gas special fuels dealer on or before the ~~twenty-fifth~~
 17 twentieth day of the month shall monthly file a report with the Director of
 18 the Department of Finance and Administration for the preceding calendar month
 19 showing:

20 (1) All liquefied gas special fuels sold, delivered, or used by
 21 the dealer, whether the ~~liquefied~~ liquefied gas special fuels are sold or
 22 delivered for a taxable or nontaxable use;

23 (2) The name and address of the purchasers;

24 (3) The quantity purchased by each; and

25 (4) In the case of liquefied gas special fuels delivered into
 26 the supply tanks of vehicles on which the flat fee provided in this
 27 subchapter has been paid, the name, address, and vehicle license number of
 28 the purchaser.

29
 30 SECTION 11. Arkansas Code § 26-62-206 is amended to read as follows:

31 26-62-206. Alternative fuels suppliers' and users' reports -
 32 Computation and remittance of tax.

33 (a)(1) Every alternative fuels supplier on or before the ~~twenty-fifth~~
 34 twentieth day of each calendar month shall file with the Director of the
 35 Department of Finance and Administration on forms prescribed by the director
 36 a report accounting for the alternative fuels taxable under this chapter

1 during the preceding month and shall remit all taxes as reflected by the
2 report to the director at the time of filing such report.

3 (2) The alternative fuels supplier shall file supporting
4 documents necessary to assure accurate reporting. The reports shall include
5 the following:

6 (A) An itemized statement of the number of equivalent
7 gallons of alternative fuels sold and delivered into the fuel supply tanks of
8 motor vehicles during the next preceding calendar month by the alternative
9 fuels supplier;

10 (B) An itemized statement of the number of gallons
11 equivalent of alternative fuels delivered into the fuel supply tanks of motor
12 vehicles owned, leased, or operated by the alternative fuels supplier during
13 the next preceding calendar month by the alternative fuels supplier;

14 (C) An itemized statement of the number of gallons
15 equivalent of alternative fuels sold through separate meter to a user for the
16 fueling of motor vehicles during the next preceding calendar month by the
17 supplier; and

18 (D) Such other documents as the director requires.

19 (b) Every interstate user and IFTA carrier user, on or before the
20 ~~twenty-fifth~~ twentieth day of the month following the end of each calendar
21 quarter, shall file with the director on forms prescribed by the director an
22 itemized report showing the quantities of alternative fuels purchased and
23 used in this state during the preceding calendar quarter, together with
24 payments of the tax due thereon.

25
26 SECTION 12. Arkansas Code § 26-62-209(a), concerning interstate users
27 and International Fuel Tax Agreement carrier users and the computation of tax
28 and refunds under the Alternative Fuels Tax Law, is amended to read as
29 follows:

30 (a) For the purpose of determining whether an interstate user or IFTA
31 carrier user owes alternative fuels tax or is entitled to a credit or refund,
32 the licensed interstate user or licensed IFTA carrier user shall file a
33 quarterly report on or before the ~~twenty-fifth~~ twentieth day of the month
34 following the end of each calendar quarter, which shall be made on forms
35 prescribed by the Director of the Department of Finance and Administration,
36 which forms shall include such information as the director may require.

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SECTION 13. Arkansas Code § 26-62-209(h)(2), concerning interstate users and International Fuel Tax Agreement carrier users and the computation of tax and refunds under the Alternative Fuels Tax Law, is amended to read as follows:

(2) A licensed interstate user or licensed IFTA carrier user who has a total tax liability for alternative fuels tax during the previous calendar year of less than one hundred dollars (\$100) upon application to the director may obtain permission to report his or her alternative fuels tax liability on an annual basis. The annual report shall be due on or before the ~~twenty-fifth~~ twentieth day of the month following the end of each fiscal year.