

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.

INTERIM STUDY PROPOSAL 2007-157

State of Arkansas

As Engrossed: S3/12/07 S3/20/07

86th General Assembly

A Bill

Regular Session, 2007

SENATE BILL 978

By: Senator Critcher

Referred to
Revenue & Tax - Senate
by the Arkansas Senate
on 03/30/2007

For An Act To Be Entitled

AN ACT TO LEVY AN ADDITIONAL EXCISE TAX ON THE
SALE OF DISTILLATE SPECIAL FUEL SOLD IN THIS
STATE OR PURCHASED FOR SALE OR USE IN THIS STATE;
AND FOR OTHER PURPOSES.

Subtitle

TO LEVY AN ADDITIONAL EXCISE TAX ON THE
SALE OF DISTILLATE SPECIAL FUEL SOLD IN
THIS STATE OR PURCHASED FOR SALE OR USE
IN THIS STATE.

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

SECTION 1. Arkansas Code § 26-56-201, concerning the imposition of tax on distillate special fuels, is amended to add a new subsection to read as follows:

(g)(1) In addition to the other taxes levied in this section and §§ 26-56-502 and 26-56-601, there is levied an excise tax of five cents (5¢) per gallon on all distillate special fuels sold or used in this state or purchased for sale or use in this state, to be computed in the manner set forth in this section and deposited as provided in § 26-56-222.

(2) The excise taxes levied by subdivision (g)(1) of this

1 section shall not apply to distillate special fuels sold for consumption by:

2 (A) Vessels, barges, and other commercial watercraft;

3 (B) Railroads;

4 (C) Municipal buses as described in § 26-52-417; or

5 (D) To fuel sold to the United States Government.

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7 /s/ Critcher

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