

Hall of the House of Representatives

85th General Assembly - Regular Session, 2005

Amendment Form

Subtitle of House Bill No. 2568

"AN ACT TO IMPROVE OPPORTUNITIES FOR THE DEVELOPMENT AND USE OF
ALTERNATIVE FUELS AND BIODIESEL FUELS IN ARKANSAS."

Amendment No. 1 to House Bill No. 2568.

Amend House Bill No. 2568 as originally introduced:

Page 1, delete lines 10 and 11, and substitute the following:

"USE OF BIODIESEL FUELS IN THE STATE OF ARKANSAS BY EXEMPTING FROM SALES AND
USE TAX BIODIESEL FUEL USED FOR OFF-ROAD PURPOSES; AND FOR OTHER"

AND

Page 1, delete lines 16 and 17, and substitute the following:

"USE OF BIODIESEL FUELS IN ARKANSAS BY EXEMPTING FROM SALES AND USE TAX
BIODIESEL FUEL USED FOR OFF-ROAD PURPOSES."

AND

Delete SECTION 1 in its entirety and substitute the following:

"SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is
amended to add an additional section to read as follows:

26-52-439. Exemption for biodiesel fuel used for off-road purposes.

(a) As used in this section, "biodiesel fuel" means a renewable,
biodegradable, mono alkyl ester combustible liquid fuel derived from
agricultural plant oils or animal fats that meets the American Society for
Testing and Material Specification D6751-02 for Biodiesel Fuel, or B100,
Blend Stock for Distillate Fuels, as in effect on January 1, 2005.

(b) The gross receipts or gross proceeds derived from the sale of
biodiesel fuel to off-road consumers licensed under § 26-56-204 to be used
only for off-road purposes and not for the purpose of fueling motor vehicles
shall be exempt from the tax levied in the Arkansas Gross Receipts Act of
1941, § 26-52-101 et seq., and the Arkansas Compensating Tax Act of 1949, §
26-53-101 et seq.

SECTION 2. Arkansas Code Title 26, Chapter 53, Subchapter 1 is amended
to add an additional section to read as follows:

26-53-146. Exemption for biodiesel fuel used for off-road purposes.

(a) As used in this section, "biodiesel fuel" means a renewable,



biodegradable, mono alkyl ester combustible liquid fuel derived from agricultural plant oils or animal fats that meets the American Society for Testing and Material Specification D6751-02 for Biodiesel Fuel, or B100, Blend Stock for Distillate Fuels, as in effect on January 1, 2005.

(b) The gross receipts or gross proceeds derived from the purchase of biodiesel fuel by off-road consumers licensed under § 26-56-204 to be used only for off-road purposes and not for the purpose of fueling motor vehicles shall be exempt from the tax levied in the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq., and the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq."

The Amendment was read _____
By: Representative Rankin
MMC/BKA - 03-31-2005 12:34
MMC238

Chief Clerk