

**REVISED; 10/25/2007 REVISED; 10/25/2007 REVISED; 10/24/2007 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 2007-182

State of Arkansas  
86th General Assembly  
Regular Session, 2007

**A Bill**

**DRAFT LMG/KSW  
SENATE BILL**

By: Senator Trusty

Filed with: Senate Committee on Revenue and Taxation  
pursuant to A.C.A. §10-3-217.

**For An Act To Be Entitled**

AN ACT TO ALLOW AN INCOME TAX CREDIT FOR NONDYED  
DIESEL PURCHASES OF FUEL FOR THE OFF-ROAD PURPOSE  
OF REFRIGERATION OF TRANSPORTED GOODS; AND OTHER  
PURPOSES.

**Subtitle**

AN ACT TO ALLOW AN INCOME TAX CREDIT FOR  
NONDYED DIESEL PURCHASES OF FUEL FOR THE  
OFF-ROAD PURPOSE OF REFRIGERATION OF  
TRANSPORTED GOODS.

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

SECTION 1. Arkansas Code § 26-56-224(g), as amended by Act 87 of 2007,  
concerning the tax on distillate special fuel, is amended to read as follows:

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

(2)(A) A person or entity that is a consumer and purchases  
nondyed diesel fuel for the off-road use of fueling refrigeration of  
transported goods in a vehicle is eligible for an income tax credit in the  
amount of the excise tax paid on the purchase of the nondyed diesel fuel

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1 minus the amount of excise tax under § 26-56-224 for dyed distillate special  
2 fuel per gallon.

3 (B) The person or an entity claiming an income tax credit  
4 under subdivision (g)(2)(A) of this section shall submit forms as the  
5 Department of Finance and Administration requires sufficient to prove that  
6 the purchase of nondyed diesel is for the off-road purpose described in  
7 subdivision (g)(2)(A) of this section.

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

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