

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 2007-135

State of Arkansas
86th General Assembly
Regular Session, 2007

A Bill

SENATE BILL 793

By: Senator Trusty

Referred to
Revenue & Tax - Senate
by the Arkansas Senate
on 03/22/2007

For An Act To Be Entitled

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

Subtitle

TO ALLOW A REFUND 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

1 transported goods in a vehicle is eligible to be refunded the excise tax on
2 the purchase.

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