

State of Arkansas

76th General Assembly

First Extraordinary Session, 1987

HOUSE BILL

1004

By: Representative Lipton

"AN ACT TO AMEND SUBSECTION (b) (2) OF SECTION 7 OF ACT 985 OF 1987, TO REMOVE THE REQUIREMENT OF AN EXEMPTION CERTIFICATE FOR PURCHASERS OF DISTILLATE SPECIAL FUEL FOR OFF-ROAD USE; AND FOR OTHER PURPOSES."

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

SECTION 1. Subsection (b) (2) of Section 7 of Act 985 of 1987 is hereby amended to read as follows:

"(2) Such fuel was sold and delivered by the supplier to dealers, users, or off-road consumers who were, at the time of sale and delivery, except as provided in Section 10 of this Act, holders of licenses or permits issued by the Commissioner which entitle such dealers, users or off-road consumers to purchase fuel tax-free for off-road use."

SECTION 2. All laws and parts of laws in conflict with this Act are hereby repealed.

SECTION 3. EMERGENCY. It is hereby found and determined by the General Assembly that, for the purpose of administering the distillate special fuel tax to increase revenues necessary for essential services required by the citizens of this State, it is necessary to remove the requirement of an exemption certificate for purchasers of distillate special fuel for off-road use. Therefore, an emergency is hereby declared to exist and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.

