

State of Arkansas

76th General Assembly

First Extraordinary Session, 1987

SENATE BILL

45

By: Senator Scott

"AN ACT TO AMEND PARAGRAPH (2) OF SUBSECTION (b) AND
SUBSECTION (d) OF SECTION 7 OF ACT 985 OF 1987, RELATING TO
THE COLLECTION AND ADMINISTRATION OF DISTILLATE SPECIAL
FUEL TAXES; AND FOR OTHER PURPOSES."

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

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

"(d) Sales of distillate special fuels by a pipeline importer who has first received such fuels into this State via common carrier pipeline, barge or rail or by a duly licensed supplier within this State to another duly licensed supplier in this State."

SECTION 3. All laws and parts of laws in conflict with this Act are hereby repealed.

SECTION 4. EMERGENCY. It is hereby found and determined by the General Assembly that the provisions of paragraph (2) of subsection (b) and subsection (d) of Section 7 of Act 985 of 1987, places an undue hardship on suppliers as well as the users of such fuel; that this Act is designed to alleviate this

hardship and should be given effect immediately. 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.

