

State of Arkansas

77th General Assembly

Regular Session, 1989

A Bill

SENATE BILL

34

By: Senator Gibson, et al.

For An Act To Be Entitled

"AN ACT TO LEVY AN ADDITIONAL TAX ON MOTOR FUEL AND DISTILLATE SPECIAL FUELS AND TO PROPORTIONATELY INCREASE THE ANNUAL FEE FOR VEHICLES USING LIQUEFIED PETROLEUM GAS; TO PRESCRIBE THE PURPOSES FOR WHICH THE ADDITIONAL REVENUES DERIVED FROM THE TAXES LEVIED HEREIN SHALL BE USED; AND FOR OTHER PURPOSES."

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

SECTION 1. In addition to the tax levied upon motor fuel in Section 4 of Act 383 of 1941, as amended, in Section 1 of Act 445 of 1973, and Section 1 of Act 456 of 1985, and upon distillate special fuels in Section 1 of Chapter 2 of Act 40 of the First Extraordinary Session of 1965, as amended, in Section 1 of Act 445 of 1973, and Section 1 of Act 456 of 1985, and upon liquefied gas special fuels in Section 1 of Chapter 3 of Act 40 of the First Extraordinary Session of 1965, and Section 1 of Act 456 of 1985, there is hereby levied an excise tax of seven cents (7_) per gallon upon all motor fuel and liquefied petroleum gas special fuels, special fuel, and seven cents (7_) per gallon upon all distillate special motor fuels, subject to the tax levied in those acts, and such tax shall be collected, reported and paid in the same manner and at the same time as is prescribed by law for the collection, reporting and payment of other motor fuel taxes and distillate special fuel taxes.

SECTION 2. In addition to the fees charged under the provisions of Subsection (b) of Section 3 of Chapter 3 of Act 40 of the First Extraordinary Session of 1965, as amended, and the fees levied under the provisions of Section 2 of Act 456 of 1985 upon liquefied gas special fuel users possessing liquefied gas special fuel users permits for each vehicle owned and operated which uses liquefied gas special fuel, there is levied the following

additional fees to be charged on each class of vehicle as provided in said subsection (b), to approximate the additional tax levied in this act on motor fuel consumed in the operation of vehicles, as follows:

NON-FARM VEHICLES

	Annual Additional Fee
Passenger Cars and Motor Homes	\$ 77.00
Pickup trucks, one-half and three-quarter ton	\$ 91.00
Pickup trucks, one ton	\$119.00
Trucks, maximum gross loaded weight in excess of one ton, but not exceeding 22,500 pounds	\$252.00
Passenger buses (except school buses) manufactured and licensed as such	\$252.00
School buses manufactured and licensed as such	\$126.00
Trucks, maximum gross loaded weight in excess of 22,500 pounds	\$294.00

FARM VEHICLES

Pickup trucks, one-half and three-quarter ton	\$ 63.00
Pickup trucks, one ton	\$ 77.00
Trucks, maximum gross loaded weight in excess of one ton, but not exceeding 22,500 pounds	\$ 84.00
Trucks, maximum gross loaded weight in excess of 22,500 pounds	\$126.00

SECTION 3. All taxes, interest, penalties and costs received by the Commissioner of Revenues from the additional taxes and fees levied by this act shall be classified as "special revenues" and shall be deposited in the State Treasury, and the net amount thereof shall be transferred by the State Treasurer on the last business day of each month to the State Highway and Transportation Department Fund, there to be used for the maintenance, operation, and improvement required by the Arkansas State Highway and Transportation Department in carrying out the functions, powers, and duties as set out in the Arkansas Constitution, Amendment 42, as well as Acts 1953, No. 123, as amended, and the other laws of this state prescribing the powers and duties of the State Highway and Transportation Department and the State Highway Commission.

SECTION 4. All provisions of this Act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 5. The provisions of this Act shall be in full force and effect from and after thirty days following its passage and approval.

SECTION 6. All laws and parts of laws in conflict with this Act are hereby repealed.

SECTION 7. EMERGENCY. It is hereby found and determined by the General Assembly that many of the highways, roads and streets in this state are operationally hazardous and immediate steps must be taken to provide additional funds for the maintenance, construction and reconstruction of such highways, roads and streets; that proper maintenance, construction and reconstruction of such highways, roads and streets is essential to the public health, welfare and safety of the people of this state and that only by the immediate passage of this act may such vitally needed additional funds be provided to solve the aforementioned problem. 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.