

1 State of Arkansas  
2 80th General Assembly  
3 Regular Session, 1995

# A Bill

HOUSE BILL 1301

4 By: Representatives Hunton and Calhoun

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## For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE 26-56-102 (16) AND 26-56-  
9 201 (b) TO ALLOW OFF-ROAD CONSUMERS OF DISTILLATE SPECIAL  
10 FUELS TO USE THE FUEL IN CERTAIN TRUCKS WHICH ARE USED  
11 PRIMARILY ON A FARM; AND FOR OTHER PURPOSES."

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## Subtitle

15 "AN ACT TO ALLOW OFF-ROAD CONSUMERS OF  
16 DISTILLATE SPECIAL FUELS TO USE THE FUEL  
17 IN CERTAIN TRUCKS WHICH ARE USED  
18 PRIMARILY ON A FARM."

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

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23 SECTION 1. Arkansas Code 26-56-102 (16) is amended to read as follows:

24 "(16) Off-road consumer means:

25 (A) Any person who purchases distillate special fuels in bulk  
26 quantities and not for motor vehicle use; or

27 (B) Any person who purchases distillate special fuels in bulk  
28 quantities and uses all or a part of the fuel for a truck, common rated for a  
29 load of one (1) ton or less, that is primarily used for off-road use on a  
30 farm."

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32 SECTION 2. Arkansas Code 26-56-201 (b) is amended to read as follows:

33 "(b) The following are exempted from the tax levied by subsection (a)  
34 of this section:

35 (1) Sales to the United States Government;

1           (2) Sales to dealers, users, or off-road consumers for off-road  
2 use or farm use as allowed under § 26-56-102 (16)(B) if, and only if:

3                   (A) The fuel was delivered by the supplier into storage  
4 facilities clearly marked "NOT FOR MOTOR VEHICLE USE" or "FARM USE"; and

5                   (B) The fuel was sold and delivered by the supplier to  
6 dealers, users, or off-road consumers who at the time of sale and delivery,  
7 except as provided in § 26-56-218, had completed an annual registration for  
8 purchases of tax-free distillate special fuel which entitled the dealers,  
9 users, or off-road consumers to purchase fuel tax-free for off-road use or  
10 farm use as allowed under § 26-56-102 (16)(B);

11           (3) Sales of distillate special fuels by a licensed supplier for  
12 export from the State of Arkansas when shipped by common carrier f.o.b.  
13 destination to any other state or territory or to any foreign country; or the  
14 export of distillate special fuels by a licensed supplier from the State of  
15 Arkansas to any other state or territory or to any foreign country provided  
16 that satisfactory proof of actual exportation of all such distillate special  
17 fuels is furnished at the time and in the manner prescribed by the director;

18           (4) Sales of distillate special fuels by a pipeline importer,  
19 who has first received the fuels in this state, to a licensed first receiver  
20 or licensed second receiver in this state;

21           (5) Sales for other than motor vehicle use in quantities of  
22 sixty (60) gallons or less;

23           (6) Sales of distillate special fuels by a licensed first  
24 receiver in this state to a licensed second receiver within this state."

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26           SECTION 2. All provisions of this act of a general and permanent  
27 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas  
28 Code Revision Commission shall incorporate the same in the Code.

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30           SECTION 3. If any provision of this act or the application thereof to  
31 any person or circumstance is held invalid, such invalidity shall not affect  
32 other provisions or applications of the act which can be given effect without  
33 the invalid provision or application, and to this end the provisions of this  
34 act are declared to be severable.

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1           SECTION 4. All laws and parts of laws in conflict with this act are  
2 hereby repealed.

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