

Stricken language would be deleted from present law. Underlined language would be added to present law.

1 State of Arkansas
2 81st General Assembly
3 Regular Session, 1997

A Bill

SENATE BILL 256

4
5 By: Senator Gordon

For An Act To Be Entitled

9 "AN ACT TO PROVIDE FOR A MOTOR FUEL AND DISTILLATE SPECIAL
10 FUEL REFUND FOR EMERGENCY MEDICAL SERVICE VEHICLES, FIRE
11 TRUCKS, AND EMERGENCY RESCUE VEHICLES; AND FOR OTHER
12 PURPOSES."

Subtitle

15 "AN ACT TO PROVIDE FOR A MOTOR FUEL AND
16 DISTILLATE SPECIAL FUEL REFUND FOR
17 EMERGENCY MEDICAL SERVICE VEHICLES, FIRE
18 TRUCKS, AND EMERGENCY RESCUE VEHICLES."

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

SECTION 1. Entitlement to refund.

24 (a) The owner or operator of an emergency medical service vehicle, a
25 fire truck, or an emergency rescue vehicle using motor fuel or distillate
26 special fuel on which the applicable taxes, imposed by Arkansas Code Title 26,
27 Chapter 55 and 56, have been paid or shall be paid, shall be entitled to a
28 refund from the state of Arkansas in an amount equal to the full amount of the
29 taxes.

30 (b) All valid claims for refund of taxes under the provisions of this
31 act shall be paid from the Emergency Vehicle Fuel Tax Refund Fund.

SECTION 2. Refund permits.

34 (a) No person, firm, or corporation shall secure a refund of taxes
35 under this act unless that person is the holder of a valid permit issued by
36 the director of the Department of Finance and Administration before the

1 purchase of the motor fuel.

2 (b) The permit shall be numbered and issued annually and shall entitle
3 the holder to make application for refund under this act.

4 (c) An application for refund under this act shall be sworn to and
5 shall be made to the director of the Department of Finance and Administration
6 and shall be in a form and contain such information as may be required by the
7 director.

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9 SECTION 3. Director_s powers.

10 The director of the Department of Finance and Administration shall have
11 the authority to make, amend, and enforce regulations, to subpoena witnesses
12 and documents, to administer oaths, and to do and perform all other acts he
13 shall deem necessary to carry out the purpose and intent of this act.

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15 SECTION 4. Penalties.

16 No person shall knowingly make a false or fraudulent statement in an
17 application for a refund permit or in an application for a refund of any taxes
18 under this act, or fraudulently obtain a refund of such taxes, or knowingly
19 aid or assist in making any such false or fraudulent statement or claim. A
20 violation of this section is a Class A misdemeanor.

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22 SECTION 5. Emergency Vehicle Fuel Tax Refund Fund.

23 (a) There is hereby established on the books of the Treasurer of State,
24 Auditor of State, and Chief Fiscal Officer of the State a fund to be known as
25 the Emergency Vehicle Fuel Tax Refund Fund.

26 (b) This fund shall consist of the amount, estimated quarterly, which
27 is transferred monthly from gross motor fuel taxes and gross special motor
28 fuel tax collections, there to be used to pay refunds to the owner or operator
29 of an emergency medical service vehicle using motor fuel or distillate special
30 fuel as provided by this act.

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32 SECTION 6. All provisions of this act of a general and permanent
33 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas
34 Code Revision Commission shall incorporate the same in the Code.

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36 SECTION 7. If any provision of this act or the application thereof to

1 any person or circumstance is held invalid, such invalidity shall not affect
2 other provisions or applications of the act which can be given effect without
3 the invalid provision or application, and to this end the provisions of this
4 act are declared to be severable.

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6 SECTION 8. All laws and parts of laws in conflict with this act are
7 hereby repealed.

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