

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

State of Arkansas
82nd General Assembly
Regular Session, 1999

As Engrossed: S3/2/99

A Bill

SENATE BILL 609

By: Senator Fitch
By: Representative Hathorn

For An Act To Be Entitled

"TO AMEND ARKANSAS CODE 26-52-107 RELATING TO THE
DISPOSITION OF OFF-ROAD FUEL TAX; AND FOR OTHER
PURPOSES. "

Subtitle

"TO AMEND ARKANSAS CODE 26-52-107
RELATING TO THE DISPOSITION OF OFF-ROAD
FUEL TAX. "

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

SECTION 1. Arkansas Code 26-52-107 is hereby amended to read as follows:

"26-52-107. Disposition of taxes, interest, and penalties.

(a) All taxes, interest, penalties, and costs, with the exception of those levied upon the sale of fuels used for off-road purposes and not subject to the state's fuel tax as noted in subsection (b) of this section, received by the director under the provisions of this act shall be general revenues and shall be deposited in the State Treasury to the credit of the State Apportionment Fund. The State Treasurer shall allocate and transfer the same to the various State Treasury funds participating in general revenues in the respective proportions to each as provided by, and to be used for the respective purposes set forth in the Revenue Stabilization Law of Arkansas, § 19-5-101 et seq.

(b) All fuels sold for use in off-road purposes and received by the director under the provisions of this act shall be credited to the Arkansas

1 Highway and Transportation Department to be divided seventy percent (70%) to
2 the department's general revenues and fifteen percent (15%) to the counties of
3 the state, and fifteen percent (15%) to the qualifying municipalities of the
4 state.

5 (c) For purposes of this section, aviation fuel shall not be considered
6 fuel used for off-road purposes and the sales and use tax on aviation fuel
7 shall continue to be distributed pursuant to § 27-115-110."

8
9 SECTION 2. All provisions of this act of a general and permanent nature
10 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
11 Revision Commission shall incorporate the same in the Code.

12
13 SECTION 3. If any provision of this act or the application thereof to
14 any person or circumstance is held invalid, such invalidity shall not affect
15 other provisions or applications of the act which can be given effect without
16 the invalid provision or application, and to this end the provisions of this
17 act are declared to be severable.

18
19 SECTION 4. All laws and parts of laws in conflict with this act are
20 hereby repealed.

21 */s/ Fitch*