State of Arkansas
83rd General Assembly
Regular Session, 2001

## A Bill

By: Senator Hill
By: Representative Mack

## For An Act To Be Entitled

AN ACT TO AMEND ARKANSAS CODE 26-56-208 TO ELIMINATE
THE REQUI REMENT THAT SELLERS OF DYED DIESEL FUEL I DENTIFY EACH PURCHASER IN MONTHLY MOTOR FUEL TAX REPORTS; AND FOR OTHER PURPOSES.

## Subtitle

TO AMEND ARKANSAS CODE 26-56-208 TO
ELIMINATE THE REQUI REMENT THAT SELLERS
OF DYED DIESEL FUEL IDENTIFY EACH
PURCHASER IN MONTHLY MOTOR FUEL TAX
REPORTS.

BE I $T$ ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code 26-56-208(a)(1), pertaining to fuel tax reporting requirements, is amended to read as follows:
(a) (1) Every supplier shall, on or before the twenty-fifth day of each calendar month, file with the director, on forms prescribed by him, a report accounting for the distillate special fuels handled during the preceding month. The supplier shall file supporting documents necessary to assure accurate reporting. The reports shall include the following:
(A) An itemized statement of the number of gallons of distillate special fuel received during the next-preceding calendar month by the supplier;
(B) An itemized statement of the number of gallons of distillate special fuel received or sold during the next-preceding calendar month and

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entitled to deduction or exemption under the provisions of this subchapter;

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entitled to deduction or exemption under the provisions of this subchapter;
(C) Such other documents as the director requires; and
(C) Such other documents as the director requires; and
(D) The total number of gallons of dyed distillate special fuel
(D) The total number of gallons of dyed distillate special fuel
sold to users during the next-preceding calendar month but shall not contain
sold to users during the next-preceding calendar month but shall not contain
an itemized listing identifying each purchaser.

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an itemized listing identifying each purchaser.

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