

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

State of Arkansas  
83rd General Assembly  
Regular Session, 2001

*As Engrossed: S3/8/01*

## A Bill

SENATE BILL 97

By: Senator Critcher

### For An Act To Be Entitled

AN ACT TO AMEND THE DEFINITION OF MOTOR FUEL TO  
PROVIDE THAT LEADED GASOLINE OR METHANOL USED FOR  
FUELING AN AUTOMOBILE USED FOR RACING DOES NOT  
MEAN MOTOR FUEL; AND FOR OTHER PURPOSES.

### Subtitle

TO PROVIDE THAT LEADED GASOLINE OR  
METHANOL USED FOR FUELING AN AUTOMOBILE  
USED FOR RACING DOES NOT MEAN MOTOR  
FUEL.

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

SECTION 1. Arkansas Code 26-55-202(2) is amended to read as follows:

(2)(A) "Motor fuel" means all products commonly or commercially known  
or sold as gasoline regardless of their classification or uses.

(B) This definition includes casinghead, absorption, and natural  
gasoline and condensate when used without blending as a motor fuel or is sold  
for use in motors directly, or is sold to those who blend for their own use.

(C) However, this definition shall not include:

(i) Casinghead casinghead, absorption, and natural gasoline  
and condensate when sold to be blended or compounded with other less volatile  
liquids in the manufacture of commercial gasoline for motor fuel; or

(ii) Leaded gasoline with an octane rating one hundred ten  
(110) or higher used solely for off-highway testing.

SECTION 2. Emergency Clause. It is hereby found and determined by the

Eighty-third General Assembly that motor fuels are taxed in order to repair, maintain, and construct the roads in Arkansas. It is also found that automobiles used solely for racing do not use the roads in Arkansas; and therefore, those persons paying taxes on leaded gasoline or methanol for racing automobiles are being unfairly taxed. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001.

*/s/ Critcher*