

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.

1 State of Arkansas  
2 85th General Assembly  
3 Regular Session, 2005  
4

As Engrossed: H4/1/05  
**A Bill**

HOUSE BILL 2568

5 By: Representative Rankin  
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8 **For An Act To Be Entitled**

9 AN ACT TO IMPROVE OPPORTUNITIES FOR THE *USE OF*  
10 *BIODIESEL FUELS IN THE STATE OF ARKANSAS BY*  
11 *EXEMPTING FROM SALES AND USE TAX BIODIESEL FUEL*  
12 *USED FOR OFF-ROAD PURPOSES; AND FOR OTHER*  
13 *PURPOSES.*  
14

15 **Subtitle**

16 AN ACT TO IMPROVE OPPORTUNITIES FOR THE  
17 *USE OF BIODIESEL FUELS IN ARKANSAS BY*  
18 *EXEMPTING FROM SALES AND USE TAX*  
19 *BIODIESEL FUEL USED FOR OFF-ROAD*  
20 *PURPOSES.*  
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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25 *SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended*  
26 *to add an additional section to read as follows:*

27 *26-52-439. Exemption for biodiesel fuel used for off-road purposes.*

28 *(a) As used in this section, "biodiesel fuel" means a renewable,*  
29 *biodegradable, mono alkyl ester combustible liquid fuel derived from*  
30 *agricultural plant oils or animal fats that meets the American Society for*  
31 *Testing and Material Specification D6751-02 for Biodiesel Fuel, or B100,*  
32 *Blend Stock for Distillate Fuels, as in effect on January 1, 2005.*

33 *(b) The gross receipts or gross proceeds derived from the sale of*  
34 *biodiesel fuel to off-road consumers licensed under § 26-56-204 to be used*  
35 *only for off-road purposes and not for the purpose of fueling motor vehicles*  
36 *shall be exempt from the tax levied in the Arkansas Gross Receipts Act of*



1 1941, § 26-52-101 et seq., and the Arkansas Compensating Tax Act of 1949, §  
2 26-53-101 et seq.

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4 SECTION 2. Arkansas Code Title 26, Chapter 53, Subchapter 1 is amended  
5 to add an additional section to read as follows:

6 26-53-146. Exemption for biodiesel fuel used for off-road purposes.

7 (a) As used in this section, "biodiesel fuel" means a renewable,  
8 biodegradable, mono alkyl ester combustible liquid fuel derived from  
9 agricultural plant oils or animal fats that meets the American Society for  
10 Testing and Material Specification D6751-02 for Biodiesel Fuel, or B100,  
11 Blend Stock for Distillate Fuels, as in effect on January 1, 2005.

12 (b) The gross receipts or gross proceeds derived from the purchase of  
13 biodiesel fuel by off-road consumers licensed under § 26-56-204 to be used  
14 only for off-road purposes and not for the purpose of fueling motor vehicles  
15 shall be exempt from the tax levied in the Arkansas Gross Receipts Act of  
16 1941, § 26-52-101 et seq., and the Arkansas Compensating Tax Act of 1949, §  
17 26-53-101 et seq.

18 /s/ Rankin  
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