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.

3 Regular Session, 2005 HOUSE BILL 2657 4 By: Representatives Petrus, Bolin, Dickinson By: Senator Higginbothom 7 7 8 For An Act To Bc Entitled 9 For An Act To Bc Entitled 10 AN ACT TO PROVIDE A TAX CREDIT FOR THE SALE OF 11 BIODIESEL MIXTURE; AND FOR OTHER PURPOSES. 12 Subtitle 14 AN ACT TO PROVIDE A TAX CREDIT FOR THE 15 SALE OF BIODIESEL MIXTURE. 16 PE IT ENACTED BY THE GENERAL ASSEMELY OF THE STATE OF ARKANSAS; 17 BE IT ENACTED BY THE GENERAL ASSEMELY OF THE STATE OF ARKANSAS; 18 SECTION 1. Arkansas Code § 15-4-2802 is amended to read as follows; 11 15-4-2802. Definitions. 22 SECTION 1. Arkansas Code § 15-4-2802 is amended to read as follows; 23 (1) "Biodiesel fuel" means a renewable, biodegradable, mono 3 alkyl ester combustible liquid fuel derived from aggicultural plant oils or 3 animal fata that meat the American Society for Testing and Material 3 Specification D6751 02 for biodiesel fuel, or Bi00, blend stock for 3 distillate fuels, ac in effect on February 1, 2003 diesel fuel substitute <t< th=""><th>1</th><th>State of Arkansas</th><th>A Bill</th><th></th></t<>	1	State of Arkansas	A Bill	
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1 (B) Used as a fuel by the supplier producing the biodiesel 2 mixture; 3 (2)(3) "Biodiesel producer" means a business located in the State 4 of Arkansas that uses agricultural crops, agricultural residues, or waste 5 products to manufacture biodiesel fuels; 6 (3)(4) "Commission" means the Alternative Fuels Commission; and 7 (4)(5) "Supplier" means any person who: 8 (A) Is customarily in the wholesale business of offering 9 distillate special fuels or liquefied gas special fuels for resale or use to 10 any person in this state; and 11 (B) Makes bulk sales of fuel. 12 13 SECTION 2. Arkansas Code § 15-4-2803, pertaining to credits for 14 biodiesel suppliers, is amended to add a new subsection to read as follows: 15 (e)(1) A supplier is entitled to a credit against the tax imposed on 16 the supplier by §§ 26-56-201, 26-56-502, and 26-56-601. 17 (2) Except as provided in subdivision (e)(3) of this section, the credit shall be equal to one dollar (\$1.00) for each gallon of biodiesel 18 19 fuel used by the supplier in producing biodiesel mixture for sale by the 20 supplier or for use by the supplier in a trade or business. 21 (3) The total cumulative amount of credit that will be allowed 22 to all suppliers under this subsection (e) during a fiscal year is limited to 23 the first one million gallons (1,000,000 gal.) of biodiesel fuel that is 24 blended into undyed, clear distillate special fuel during the fiscal year. 25 (4)(A) The credit shall be taken on the supplier's monthly 26 distillate special fuels tax report. 27 (B) Any unused credit may be carried forward for three (3) 28 years from the time the credit is earned. 29 (5) The Director of the Department of Finance and Administration 30 shall promulgate rules for the administration and enforcement of this 31 subsection (e). 32 33 SECTION 3. EMERGENCY CLAUSE. It is found and determined by the 34 General Assembly of the State of Arkansas that petroleum is a nonrenewable 35 energy source; that encouraging the use of nonpetroleum-based fuel is vital for the future of the environment and the economy; that this act promotes the 36

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1	use of other fuels; and that it is necessary that this act become effective
2	on July 1, 2005, for the effective administration of the benefits provided in
3	this act. Therefore, an emergency is declared to exist and this act being
4	necessary for the preservation of the public peace, health, and safety shall
5	become effective on July 1, 2005.
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