

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 86th General Assembly
3 Regular Session, 2007

A Bill

HOUSE BILL 2706

4
5 By: Representative Dickinson
6 By: Senator Glover

For An Act To Be Entitled

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10 AN ACT TO CLARIFY THAT ALTERNATIVE MOTOR FUELS
11 DERIVED FROM NONPETROLEUM SOURCES ARE NOT MOTOR
12 FUEL, DISTILLATE SPECIAL FUEL, OR LIQUEFIED GAS
13 SPECIAL FUEL UNDER ARKANSAS TAX LAW; AND FOR
14 OTHER PURPOSES.

Subtitle

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17 AN ACT TO CLARIFY THE NATURE OF
18 ALTERNATIVE MOTOR FUELS UNDER ARKANSAS
19 TAX LAW.

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

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24 SECTION 1. Arkansas Code § 26-55-202(7), concerning definitions for
25 the Motor Fuels Tax Law, is amended to read as follows:

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

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

31 (C) However, "motor fuel" does not include:

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

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



(iii) Oil that is:

(a) Derived solely from plants or animals or any mixture of plants or animals;

(b) Free from any petroleum products; and

(c) Not chemically altered by distillation, transestrification or other similar chemical process; or

(iv) Oil that is:

(a) Normally sold for cooking purposes and purchased from retail outlets; or

(b) Used cooking oil recycled and gathered from restaurants and commercial food processors;

SECTION 2. Arkansas Code § 26-56-102(9), concerning definitions for the special motor fuels tax law, is amended to read as follows:

(9)(A) "Distillate special fuel" means and includes all liquids or combination of liquids used or suitable for use in an internal combustion engine or motor for the generation of power for motor vehicles, except fuels subject to the tax levied by the Motor Fuel Tax Law, § 26-55-201 et seq., or liquefied gas special fuels as defined herein. "Distillate special fuel" shall include products commonly referred to as diesel, kerosene, jet fuel, heating oil or fuel oil, cutter stock, and light cycle oil.

(B) "Distillate special fuel" does not include:

(i) Oil that is:

(a) Derived solely from plants or animals or any mixture of plants or animals;

(b) Free from any petroleum products; and

(c) Not chemically altered by distillation, transestrification or other similar chemical process; or

(ii) Oil that is:

(a) Normally sold for cooking purposes and purchased from retail outlets; or

restaurants and commercial food processors;