

State of Arkansas

76th General Assembly

Regular Session, 1987

HOUSE BILL 2046

By: Representatives Cunningham and Stockley

"AN ACT TO LEVY THE STATE SALES TAX ON MOTOR FUEL AND LP GAS
SUBJECT TO CERTAIN LIMITATIONS; AND FOR OTHER PURPOSES."

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

SECTION 1. The Arkansas Gross Receipts Tax levied by Section 3 of Act 386 of 1941, as amended, and Section 1 of Act 63 of the First Extraordinary Session of 1983 shall hereafter be levied on the gross receipts derived from the sale of motor fuel and liquefied gas special fuels by distributors based on the price of 62.5 cents per gallon. The tax shall be remitted by the distributors at the same time they remit the motor fuel tax levied by Section 4 of Act 383 of 1941, as amended, or the Liquefied Gas Special Fuels Tax levied by Section 1 of Chapter 3 of Act 40 of the First Extraordinary Session of 1965. The monies derived from the sales tax on motor fuel and liquefied gas special fuel shall be deposited into the State Treasury as general revenues until July 1, 1991. Beginning July 1, 1991 those monies shall be deposited in the State Treasury as special revenues and credited to the State Highway and Transportation Department Fund.

SECTION 2. This Act does not subject motor fuel or liquefied gas special fuel to city or county sales taxes. Furthermore, all laws limiting the amount of motor fuel tax and liquefied gas special fuels tax in border cities shall be applicable to this Act, and therefore the levy of the State sales tax by this Act is not intended to result in motor fuel or liquefied gas special fuel being taxed in an amount in excess of that prescribed by State law for border cities.

SECTION 3. All laws and parts of laws in conflict with this Act are hereby repealed.

