

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021

A Bill

HOUSE BILL 1030

4
5 By: Representative Jett

For An Act To Be Entitled

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7
8 AN ACT TO PREVENT UNEXPECTED REDUCTIONS IN REVENUES
9 FROM THE WHOLESALE SALES TAXES ON MOTOR FUEL AND
10 DISTILLATE SPECIAL FUEL; TO AMEND THE LAW CONCERNING
11 THE CALCULATION OF THE WHOLESALE SALES TAX ON MOTOR
12 FUEL AND DISTILLATE SPECIAL FUEL; AND FOR OTHER
13 PURPOSES.
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Subtitle

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17 TO PREVENT UNEXPECTED REDUCTIONS IN
18 REVENUES FROM THE WHOLESALE SALES TAXES
19 ON MOTOR FUEL AND DISTILLATE SPECIAL FUEL
20 BY AMENDING THE LAW CONCERNING THE
21 CALCULATION OF THE WHOLESALE SALES TAXES.
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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26 SECTION 1. Arkansas Code § 26-64-101(d)(5), concerning the wholesale
27 sales tax on motor fuel, is amended to read as follows:

28 (5) ~~If the twelve-month average wholesale selling price used for~~
29 ~~the calculation in subdivision (d)(1) of this section is less than the~~
30 ~~twelve-month average wholesale selling price of the preceding year, the~~ The
31 calculation under subdivision (d)(1) of this section shall not be made, and
32 the wholesale sales tax rate for the twelve-month period beginning October 1
33 shall be equal to the wholesale sales tax rate for the immediately preceding
34 twelve-month period if the twelve-month average wholesale selling price used
35 for the calculation under subdivision (d)(1) of this section is:

36 (A) Less than the twelve-month average wholesale selling



1 price of the preceding year; or

2 (B) More than the twelve-month average wholesale selling
 3 price of the preceding year but less than the highest twelve-month average
 4 wholesale selling price for any calendar year from 2018 to the date of the
 5 calculation.

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 7 SECTION 2. Arkansas Code § 26-64-102(d)(5), concerning the wholesale
 8 sales tax on distillate special fuel, is amended to read as follows:

9 (5) ~~If the twelve-month average wholesale selling price used for~~
 10 ~~the calculation in subdivision (d)(1) of this section is less than the~~
 11 ~~twelve-month average wholesale selling price of the preceding year, the~~ The
 12 calculation under subdivision (d)(1) of this section shall not be made, and
 13 the wholesale sales tax rate for the twelve-month period beginning October 1
 14 shall be equal to the wholesale sales tax rate for the immediately preceding
 15 twelve-month period if the twelve-month average wholesale selling price used
 16 for the calculation under subdivision (d)(1) of this section is:

17 (A) Less than the twelve-month average wholesale selling
 18 price of the preceding year; or

19 (B) More than the twelve-month average wholesale selling
 20 price of the preceding year but less than the highest twelve-month average
 21 wholesale selling price for any calendar year from 2018 to the date of the
 22 calculation.

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