

1 ENGROSSED SENATE  
2 BILL NO. 558

By: Newhouse of the Senate

3 and

4 Proctor of the House

5  
6 [ motor fuel tax - tax credit - effective date ]  
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9 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

10 SECTION 1. AMENDATORY 68 O.S. 2011, Section 500.10-1, is  
11 amended to read as follows:

12 Section 500.10-1. A. As used in this section:

13 1. "Ethanol" means a blend of gasoline and ethyl alcohol  
14 consisting of not more than fifteen percent (15%) ethyl alcohol by  
15 volume; and

16 2. "Retail dealer" means the type of dealer described by  
17 paragraph ~~53~~ 55 of Section 500.3 of ~~Title 68 of the Oklahoma~~  
18 ~~Statutes~~ this title.

19 B. Unless the federal government mandates the use of  
20 reformulated fuel in an area within the State of Oklahoma in  
21 nonattainment with the National Ambient Air Quality Standards, there  
22 shall be allowed as a credit against the tax levy imposed pursuant  
23 to paragraph 1 of subsection A of Section 500.4 of ~~Title 68 of the~~  
24 ~~Oklahoma Statutes~~ this title in the amount of one and six-tenths

1 cents (\$0.016) for each gallon of ethyl alcohol which is contained  
2 in ethanol sold by a retail dealer. The exemption provided pursuant  
3 to this subsection shall expire on July 1, 2022, unless reauthorized  
4 by the Oklahoma Legislature.

5 C. Notwithstanding any other provision of the Oklahoma Motor  
6 Fuel Tax Code to the contrary, the retail dealer described by  
7 subsection A of this section may make the claim for refund from the  
8 Oklahoma Tax Commission. The refund claim process for the credit  
9 authorized by this section shall be substantially the same as the  
10 refund claims process authorized by the Motor Fuel Tax Code for  
11 other refunds provided by law.

12 D. Each claim for refund filed pursuant to this section shall  
13 be accompanied by such documentation as may be required by the Tax  
14 Commission that the retail dealer reduced the retail price for each  
15 gallon of ethyl alcohol which is contained in ethanol sold, and for  
16 which the credit authorized by this section is claimed, by one and  
17 six-tenths cents (\$0.016) and that such cost savings was  
18 economically provided to the purchaser of the ethanol fuel.

19 SECTION 2. This act shall become effective November 1, 2017.  
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1 Passed the Senate the 6th day of March, 2017.

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3 \_\_\_\_\_  
4 Presiding Officer of the Senate

5 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,  
6 2017.

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9 Presiding Officer of the House  
10 of Representatives