

1 **SENATE FLOOR VERSION**

2 February 14, 2018

3 **AS AMENDED**

4 SENATE BILL NO. 888

5 By: Brecheen

6 [motor fuel tax - credit for sale of ethanol - time
7 period - effective date]
8

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 of Section 500.3 of ~~Title 68 of the Oklahoma Statutes~~
18 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 before November 1, 2018.

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

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

17 SECTION 2. This act shall become effective November 1, 2018.

18 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS
19 February 14, 2018 - DO PASS AS AMENDED
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