

1 ENGROSSED SENATE
2 BILL NO. 888

By: Brecheen of the Senate

3 and

4 Coody of the House

5
6 An Act relating to motor fuel tax; amending 68 O.S.
7 2011, Section 500.10-1, which relates to fuel tax
8 credit for sale of ethanol; limiting time period
9 during which credit is allowed; updating language;
and providing an effective date.

10 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

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

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

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

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

1 ~~Oklahoma Statutes~~ this title in the amount of one and six-tenths
2 cents (\$0.016) for each gallon of ethyl alcohol which is contained
3 in ethanol sold by a retail dealer before November 1, 2018.

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

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

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

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Passed the Senate the 7th day of March, 2018.

Presiding Officer of the Senate

Passed the House of Representatives the ____ day of _____,
2018.

Presiding Officer of the House
of Representatives