

Arkansas Code

26-56-301. Levy and imposition of tax – Alternative payment of fees.

(a) There is levied and imposed an excise tax of seven and one-half cents (7½¢) per gallon upon the use, as defined in [§ 26-56-102](#)(22), of all liquefied gas special fuels within this state. Such use of liquefied gas special fuels shall constitute and is declared to be the taxable incident of this levy.

(b) However, in lieu of the gallonage tax levied in this section with respect to liquefied gas special fuels used under this subchapter, except as otherwise provided herein the Director of the Department of Finance and Administration shall require the payment of the fees prescribed in [§ 26-56-304](#) in the case of all vehicles required to obtain liquefied gas special fuels user's permits under this subchapter, except licensed liquefied gas special fuels suppliers.

History...Acts 1965 (1st Ex. Sess.), No. 40, ch. 3, § 1; A.S.A. 1947, § 75-1254.