

# Arkansas Code

## 26-56-304. Users' permits generally.

(a) Each liquefied gas special fuels user, including licensed liquefied gas special fuels suppliers and dealers who use liquefied gas special fuels in vehicles owned by the supplier or dealer, shall make application for and secure a liquefied gas special fuels user's permit for each vehicle owned and operated which uses liquefied gas special fuels.

(b) The application must be made on a form prescribed by the Director of the Department of Finance and Administration, showing the name, address, and user license number or supplier or dealer license number of the applicant, the make, model, and motor number of the vehicle involved, the type of fuel used therein, and such other pertinent information as the director may require.

(c) The fuel user's permit shall be obtained annually before the director shall register and issue a motor vehicle license for the vehicle.

(d)

(1) At the time of applying for such permit and prior to the registration and issuance of a motor vehicle license for the vehicle, each applicant except licensed liquefied gas special fuels suppliers shall remit to the director, in addition to the regular fee prescribed by law for the registration and licensing of the vehicle, an additional fee in an amount which is determined by the General Assembly, based upon information available from statistical studies of the motor vehicular use of liquefied gas special fuels by various classes of users, as follows:

(2) If the director determines that the flat fee provided herein in lieu of the gallonage tax on liquefied gas special fuels is, in the case of common or contract carriers or other vehicles for hire, inadequate to compensate for the gallonage tax, the director may require such common or contract carriers or owners of other vehicles for hire to pay a fee based upon the actual mileage of the common or contract carrier or vehicle for hire for the previous year, the current year, or any other reasonable basis.

(3) The director shall establish regulations for computing the fees and for the enforcement of the collection thereof.

(4) If any new liquefied gas special fuels vehicle is placed in operation or any other vehicle shall be converted to a liquefied gas special fuels vehicle during the registration year, the owner shall be permitted to pay a proportionate part of the liquefied gas special fuels user's permit fee for such vehicle for the remainder of the current registration year based upon one-twelfth (1/12) of the annual fee for such vehicle for each calendar month or fraction thereof remaining in the current registration year.

**History.** Acts 1965 (1st Ex. Sess.), No. 40, ch. 3, § 3; 1967, No. 316, § 1; 1981, No. 789, § 1; A.S.A. 1947, § 75-1256; Acts 1991, No. 364, § 4; 1991, No. 382, § 4.