

Arkansas Code

26-62-203. Separate meters for taxable natural gas fuels and residential or other tax-free natural gas.

(a) No user, including an alternative fuels supplier of natural gas fuels, who utilizes natural gas for residential or other tax-free purposes, shall use such natural gas fuels in motor vehicles unless such natural gas fuels are removed through a separate meter installed by the alternative fuels supplier for such purposes.

(b) All alternative fuels suppliers shall monitor such separate meters for billing and taxation purposes.

(c)

(1) Such users shall be licensed and bonded only if required by § 26-62-204 but shall remit all taxes to the alternative fuels supplier upon billing by that supplier, which supplier shall further remit such taxes to the Director of the Department of Finance and Administration as provided in § 26-62-206.

(2) Such user, however, at the time of the installation of the separate meter shall report to the director the:

(A) Number of vehicles;

(B) Models and makes;

(C) License numbers;

(D) Vehicle identification numbers; and

(E) Any other information required by the director pursuant to rules and regulations of the director.

History...Acts 1993, No. 1119, § 11.