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Biofuels Statutory Citations

State of Arkansas

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STATE OF ARKANSAS

This compilation of state statutory citations focuses predominantly on biofuels laws in effect January 1, 1970 through December 31, 2013. It is intended to serve as a researcher-friendly inventory of state laws by providing the formal title of relevant legislation, the standard legal citation for each statute, the applicability of the statute (ethanol, biodiesel, or both), and a brief description of the law. Some statutes and regulations listed do not specifically relate to biofuels, but are included because of their complementary relationship to the evolution of biofuels law in the state. These statutes are placed in reverse chronological order using the date of the most recent relevant amendment to the statute. Many biofuels laws were enacted as amendments to previously passed laws.

<u>Title</u>	<u>Citation</u>	<u>Applicability</u>	<u>Description</u>
Biodiesel Incentive Act (2013)	ARK. CODE ANN. §§ 15-4-2801 TO 15-4-2805	Biodiesel	Provides an income tax credit for biodiesel suppliers to supplement their costs for facilities and equipment. Additionally, it allows the Alternative Fuels Commission to provide grants, not to exceed \$.10/gal, to biodiesel suppliers. Funding for the grants was pulled in 2007.
Biotechnology Development and Training (2009)	ARK. CODE ANN. §§ 2-8-101 TO 2-8-109 (REPEALED JULY 31, 2009)	Both	Provided an income tax credit for businesses involved in biofuel production to cover the cost of their buildings, equipment, higher education partnership, purchasing licensing, and other means to protect intellectual property right to allow for continued production.
Alternative Energy Commission (2009)	ARK. CODE ANN. § 15-10-802	Ethanol	Requires the Arkansas Alternative Energy Commission to study the feasibility of expanding the use of ethanol.
Severance Tax Rates (2009)	ARK. CODE ANN. § 26-58-111 (10)	Both	Wood biomass used for biofuel production is not subject to the state severance tax.

Alternative Fuel Tax Law (2009)	ARK. CODE ANN. §§ 26-62-201; 26-62-210	Both	Imposes an excise tax on alternative fuels based on the number of vehicles licensed in the state that use each fuel type. This funds the Interstate Alternative Fuels Refund Fund.
Alternative Fuels Development Act (2007)	ARK. CODE ANN. §§ 15-13-101 TO 15-13-305	Both	Sets biodiesel usage standards for state owned/leased vehicles. Statewide biofuel production goal of fifty million gallons by 2008. Establishes 4 types of incentives for different stakeholders within the biofuels industry, including capital and operation incentives, production incentives, distribution incentives, and rebates for vehicle modifications. These are overseen by the state Agriculture Department. The Arkansas Bureau of Standards will work to ensure fuel quality standards. The Department of Finance and Agriculture Department may establish rules/regulations to effectuate this law.
Alternative Fuels Commission (2007)	ARK. CODE ANN. § 15-10-604 (REPEALED JULY 31, 2007)	Both	Established a seven-member commission to develop, coordinate, and promote the utilization of alternative fuels throughout the state.
Gross Receipts Tax- Exemptions (2007)	ARK. CODE ANN. § 26-52-401 (11)(A)(IV)	Biodiesel	Biodiesel fuel is exempted from the state gross receipts tax.
Off-Road Fuel - Tax on Dyed Fuel (2007)	ARK. CODE ANN. § 26-56-224	Biodiesel	If dyed distillate special fuel contains biodiesel fuel, the excise tax is only levied on the portion that is not biodiesel fuel.
Alternative Fuels Development Fund (2007)	ARK. CODE ANN. § 19-6-809	Both	Creates a fund that the Department of Agriculture can use to provide financial support for alternative fuel development.
Rice Straw Tax Credit (2006)	ARK. CODE ANN. § 26-51-512	Ethanol	Provides for a limited income tax credit for persons that purchase rice straw for producing ethanol.

Duties of State Procurement Director (2005)	ARK. CODE ANN. § 19-11-217 (C)(2)(A)	Both	Requires the State Procurement Director to develop and implement a plan for all state agencies to reduce overall petroleum consumption at least 10% by 2009 through the use of alternative fuels, purchasing vehicles with higher fuel economy, and the substitution of cars for light trucks.
Interstate Alternative Fuels Refund Fund (1995)	ARK. CODE ANN. § 19-5-987	Both	Establishes the Interstate Alternative Fuels Refund Fund from gross alternative fuel taxes, and will be refunded to drivers that are licensed in the state that use alternative fuels and IFTA carriers.
Alternative Fuel Vehicle Conversion (1993)	ARK. CODE ANN. § 26-62-214	Both	Any vehicles converted to operate on alternative fuel must be reported to the Department of Finance within 10 days of conversion. An owner or operator who fails to report such a conversion may be subject to a penalty.
Alternative Fuel Licenses (1993)	ARK. CODE ANN. § 26-62-204	Both	Requires alternative fuel suppliers to get a state license.