

92nd Arkansas General Assembly: Wholesale Motor Fuel Sales Tax/Electric Vehicle Fee Legislation Introduced



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House Bill 1495 has been introduced which would levy a wholesale sales tax on motor fuel and distillate special fuel.

The legislation would also impose fees on hybrid and electric motor vehicles.

HB 1495 is sponsored by:

Representatives: Holcomb, Shepherd, Berry, Breaux, Brown, Christiansen, Coleman, Crawford, M. Davis, Hollowell, Kelly, Lowery, Lynch, McNair, Richmond, Rye, Slape, B. Smith, Wardlaw, Wooten

Senators: Rice, Bledsoe, Bond, E. Cheatham, L. Chesterfield, J. Cooper, L. Eads, Elliott, J. English, Flippo, S. Flowers, J. Hendren, K. Ingram, Irvin, B. Johnson, M. Johnson, G. Leding, M. Pitsch, Rapert, G. Stubblefield, J. Sturch, D. Wallace

A Chapter 64 would be added to Title 26 of the Arkansas Code which would be denominated:

Wholesale Sales Tax on Motor Fuel

The provisions of this chapter include a section which requires that:

Beginning July 1, 2020, and each July 1 thereafter, the director shall calculate the wholesale sales tax levied under this section by multiplying the twelve-month average wholesale selling price of motor fuel for the period of January 1 through December 31 of the immediately preceding year by one and six-tenths percent (1.6%).

Provisions are also provided for the collection of a wholesale sales tax on distillate special fuel.

House Bill 1495 also amends Subchapter 6, Chapter 14 of Title 27 of the Arkansas Code by imposing an “additional fee” for electric vehicles and hybrid vehicles. The legislation defines the terms “electric vehicle” and “hybrid vehicle” and imposes an annual \$200 and \$100 fee, respectively, for each type of vehicle.

A copy of House Bill 1495 can be found [here](#).