

1 STATE OF OKLAHOMA

2 2nd Session of the 56th Legislature (2018)

3 SENATE BILL 888

By: Brecheen

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6 AS INTRODUCED

7 An Act relating to motor fuel tax; amending 68 O.S.
8 2011, Section 500.10-1, which relates to fuel tax
9 credit for sale of ethanol; limiting time period
during which credit is allowed; updating language;
and providing an effective date.

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12 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

13 SECTION 1. AMENDATORY 68 O.S. 2011, Section 500.10-1, is
14 amended to read as follows:

15 Section 500.10-1. A. As used in this section:

16 1. "Ethanol" means a blend of gasoline and ethyl alcohol
17 consisting of not more than fifteen percent (15%) ethyl alcohol by
18 volume; and

19 2. "Retail dealer" means the type of dealer described by
20 paragraph 53 of Section 500.3 of ~~Title 68 of the Oklahoma Statutes~~
21 this title.

22 B. Unless the federal government mandates the use of
23 reformulated fuel in an area within the State of Oklahoma in
24 nonattainment with the National Ambient Air Quality Standards, there

1 shall be allowed as a credit against the tax levy imposed pursuant
2 to paragraph 1 of subsection A of Section 500.4 of ~~Title 68 of the~~
3 ~~Oklahoma Statutes~~ this title in the amount of one and six-tenths
4 cents (\$0.016) for each gallon of ethyl alcohol which is contained
5 in ethanol sold by a retail dealer before November 1, 2018.

6 C. Notwithstanding any other provision of the Oklahoma Motor
7 Fuel Tax Code to the contrary, the retail dealer described by
8 subsection A of this section may make the claim for refund from the
9 Oklahoma Tax Commission. The refund claim process for the credit
10 authorized by this section shall be substantially the same as the
11 refund claims process authorized by the Motor Fuel Tax Code for
12 other refunds provided by law.

13 D. Each claim for refund filed pursuant to this section shall
14 be accompanied by such documentation as may be required by the Tax
15 Commission that the retail dealer reduced the retail price for each
16 gallon of ethyl alcohol which is contained in ethanol sold, and for
17 which the credit authorized by this section is claimed, by one and
18 six-tenths cents (\$0.016) and that such cost savings was
19 economically provided to the purchaser of the ethanol fuel.

20 SECTION 2. This act shall become effective November 1, 2018.

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