

STATE OF OKLAHOMA

1st Session of the 57th Legislature (2019)

SENATE BILL 132

By: Newhouse

AS INTRODUCED

An Act relating to motor fuel tax; amending 68 O.S. 2011, Section 500.10-1, which relates to tax credit; updating references; limiting time period during which specified tax credit may be claimed; and providing an effective date.

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

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

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

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

2. "Retail dealer" means the type of dealer described by paragraph ~~53~~ 57 of Section 500.3 of ~~Title 68 of the Oklahoma Statutes~~ this title.

B. Unless the federal government mandates the use of reformulated fuel in an area within the State of Oklahoma in 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. The exemption provided pursuant  
6 to this subsection shall expire on July 1, 2022, unless reauthorized  
7 by the Oklahoma Legislature.

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

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

22 SECTION 2. This act shall become effective November 1, 2019.  
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24 57-1-785

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