



STATE OF ARKANSAS
**Department of Finance
and Administration**

**REVENUE DIVISION
Motor Fuel Tax Section**
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ATTENTION ALL FIRE DEPARTMENTS

REMINDER

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During the 2001 Regular Legislative Session, Act 419 which provides for a refund of the Motor Fuel or Distillate Special Fuel Tax to holders of a Fire Department Refund Permit, was adopted. Act 419 became effective August 13, 2001.

Refund claims may be filed on tax-paid fuel used in eligible vehicles. Eligible vehicles include pumper trucks, tanker trucks and equipment trucks. Fuel used in passenger vehicles, ambulances or rescue vehicles and other equipment is not eligible for refund.

Any Fire Department wishing to file a refund claim for the Arkansas Gasoline or Diesel Tax must have a Fire Department Refund Permit. Once issued, this permit is permanent and the Fire Department may file an annual claim for refund. The annual date for claiming a refund will be July 1st of each year. An annual refund claim form will be mailed to all refund permit holders in June of each year. Refunds will be processed for purchases of fuel made 12 months prior to this refund date or date the license was issued. A separate claim form must be filed for refund of Gasoline and Diesel taxes.

Fire Departments will be required to keep detailed records regarding the type of vehicles operated, fuel purchases and usage. Records must be maintained for a period of six years. Fuel purchase records may include retail invoices listing the department name, per gallon price including tax and the total cost of the fuel, retail outlet name and address, date of purchase, total gallons purchased, vehicle being fueled and signature of the purchaser. If the department has bulk storage capability, then a bulk invoice from the wholesale oil company must be obtained. In order for the department to request refunds for bulk purchases, only pumper trucks, tanker trucks and equipment trucks can fuel from the station's bulk storage facilities and disbursements from bulk storage to each of these vehicles must be recorded.

Fire Departments may use Low Sulphur Dyed Diesel Fuel in qualified vehicles. If this fuel is used exclusively by the department, then a Fire Department Refund Permit is not required.

Enclosed is a Fire Department Refund Permit Application. If you desire to obtain a refund permit, we are requesting that you complete the application in its entirety and return it to the Motor Fuel Tax Section. Any applications that do not contain the requested information will be returned. If you have any questions pertaining to the refund provisions provided in Act 419 of 2001, please contact Tommy Bailey or Donnie Roberson at (501) 682-4800.

