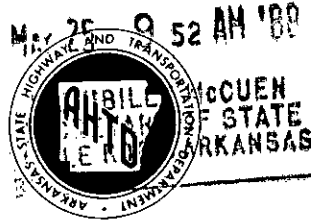


**ARKANSAS STATE HIGHWAY
AND
TRANSPORTATION DEPARTMENT**

Maurice Smith, Director
Telephone (501) 569-2000



P.O. Box 2261
Little Rock, Arkansas 72203

Honorable W. J. "Bill" McCuen
Secretary of State
State Capitol
Little Rock, AR 72201-1094

Dear Mr. McCuen:

Enclosed are regulations for submittal together
with the Transmittal Sheet.

Sincerely,

Ted Goodloe
Staff Attorney

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Enclosure

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ARKANSAS REGISTER



Transmittal Sheet

MAY 25 9 52 AM '88

W.J. "BILL" McCUEN,
SECRETARY OF STATE,
LITTLE ROCK, ARKANSAS

W.J. "Bill" McCuen
Secretary of State
State Capitol
Little Rock, Arkansas 72201-1094

For Office
Use Only:

Effective Date 6-15-88 Code Number 001.01.88--001 (E)

Name of Agency Arkansas State Highway Commission

Department _____

Contact Person Ted Goodloe Telephone 569-2271

Statutory Authority for Promulgating Rules Act 3 of the Second

Extraordinary Session of 1987

Intended		Date
Effective Date	Oct. 9, 1987 thru June 30, 1988	
	Legal Notice Published	<u>Nov. 9, 1987</u>
<input type="checkbox"/> Emergency	Final Date for Public Comment	<u>Dec. 1, 1987</u>
<input type="checkbox"/> 20 Days	Filed With Legislative Council	<u>Dec. 7, 1987</u>
After Filing	Reviewed by Legislative Council	<u>Feb. 19, 1988</u>
<input type="checkbox"/> Other	Adopted by State Agency	<u>March 3, 1988</u>

CERTIFICATION OF AUTHORIZED OFFICER

I Hereby Certify That The Attached Rules Were Adopted
In Compliance With Act 434 of 1967 As Amended.

Ted Goodloe
SIGNATURE

Staff Attorney
TITLE

May 20, 1988
DATE

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**TAX IMPOSED BY ACT 3
FOR THE ACTS OF THE
SECOND EXTRAORDINARY SESSION OF 1987**

**EMERGENCY REGULATIONS FOR THE USERS OF TRUCKS
UNDER THE PROVISIONS OF ACT 3
OF THE SECOND EXTRAORDINARY SESSION OF 1987**

May 25 9 52 AM '88
"BILL" McQUEEN
SECRETARY OF STATE
LITTLE ROCK, ARKANSAS

- I. The Arkansas Highway Commission pursuant to the authority vested in the Commission by Act 3 of the Second Extraordinary Session of 1987 does hereby promulgate the following rules and regulations for the orderly administration of said Act for the period from the effective date of this Act until July 1, 1988.
- II. The regulations shall be effective immediately.
- III. **PURPOSE**
The regulations are promulgated to implement Act 3 and to comply with the stated purpose of the Emergency Clause of the Act.

- (1) **"Department"** means the Arkansas State Highway and Transportation Department;
- (2) **"Motor Vehicle"**, as used herein, means all cargo vehicles required to be registered for the use upon the public highways of this State, designed, used or maintained primarily for the transportation of property and having a declared gross weight of 73,281 pounds or more. For the purpose hereof, truck-tractors, single unit trucks, semi-trailers and trailers operated in combination thereof shall constitute a single vehicle. The person having the use or control, or the right to use or control of the part of such a vehicle furnishing the motive power is the highway user with respect to the entire vehicle and is accordingly subject as such to the provisions of the Section of this Act;
- (3) **"Truck"** includes the terms "truck" or "truck tractor" and "semi-trailer" or "semi-trailers" when operated in combination with a truck or truck-tractor;
- (4) **"User"** means any person or entity having the use and control, or the right to the use and control, of any motor vehicle. Use and control of a motor vehicle includes vehicles under a long-term lease and not vehicles under a trip lease;
- (5) **"Highway"** includes all highways, roads, and streets of this State generally open to the use of the public as a way for vehicular traffic;
- (6) **"Gross weight"** means the actual weight of the truck or truck-tractor, plus the actual weight of the heaviest semi-trailer or trailer or combinations thereof with which it is to be operated in combination plus the actual weight of the heaviest load to be carried thereon;
- (7) **"Arkansas Registered Vehicle"** or **"Arkansas Registered Truck"** means a vehicle registered in Arkansas by a user who is an Arkansas resident, and bearing an Arkansas license plate.
- (8) **"Exempted Vehicle(s)"** means vehicles licensed exclusively for hauling unfinished and unprocessed farm products, forest products, and clay minerals and ores, from the point of production, harvesting or severance to the point at which the same shall first undergo any processing, preparation for processing, conversion or transformation from their raw, natural or severed state, nor to vehicles used exclusively for hauling animal feed by owners of livestock or poultry for consumption by livestock or poultry owned by them, nor to any vehicle owned and operated by the United States of America or the State of Arkansas, or any political subdivision thereof. Also, the tax law does not apply to any motor vehicle used on an interstate trip with an origin or destination within ten (10) miles of the geographic boundaries of the State, provided the one-way travel distance in the State is not over ten (10) miles;

- (9) *"Bonded Interstate Fuel User"* means a person utilizing gasoline, diesel or LPG for the purpose of operating a vehicle who is licensed as a bonded user of such fuel or fuels pursuant to the laws of the State of Arkansas;
- (10) *"Fleet"* means one or more vehicles under the same user;
- (11) *"IRP Vehicle"* means a vehicle registered in accordance with the International Registration Plan;
- (12) *"Owner"* or *"Ownership"* means the user whose name appears on the certificate of title for the motor vehicle;
- (13) *"Specialty Carrier"* means a user operating motor vehicles registered in non IRP states in excess of 73,280 pounds, but by virtue of the motor vehicle configuration or products being hauled, will never operate in the State of Arkansas in excess of 73,280 pounds;
- (14) *"Fleet Miles"* means all miles generated by movements of the user's vehicles (interstate and intrastate) including loaded, empty, deadhead and/or bobtail miles. It shall be the responsibility of the lessor in a trip lease situation to report all the miles accumulated.

IV.1 **SUBSEQUENT QUALIFICATIONS TO ORIGINALLY QUALIFIED FLEETS**
(under Act 685 of 1983)

All trucks not qualified during the period of Original Qualification shall be qualified by the following options. All users of trucks must select one of the following options of qualification. The user is liable for qualifying the vehicles under Act 3. The user must qualify the vehicle by paying the required tax.

- A. Pay 2.5 cents per mile based upon the estimated mileage to be travelled in the remainder of the taxable year (ending June 30, 1988) for trucks not originally qualified in his fleet which the user wishes to qualify to operate in Arkansas and which is registered or qualified in any non IRP state to operate with a declared gross weight in excess of 73,280 pounds.
- B. Pay 2.5 cents per mile based upon the estimated mileage to be travelled in the remainder of the taxable year (ending June 30, 1988) for trucks not originally qualified in his fleet which the user wishes to qualify to operate in Arkansas and which is registered or qualified in any IRP state including Arkansas, and;
 - (1) The vehicle is apportioned to operate in Arkansas with a declared gross weight in excess of 73,280 pounds, or
 - (2) The vehicle is not apportioned with Arkansas but has a declared gross weight in excess of 73,280 pounds on the vehicle registration.
- C. A User may qualify as a "Specialty Carrier" subsequent to original qualification by filing AHTD Form No. WD-8, stating under Oath that the vehicle so qualified will not weigh in excess of 73,280 pounds gross vehicle weight while travelling in the State of Arkansas and qualified with a "Specialty Carrier" decal.
- D. A User except for Arkansas licensed trucks may qualify by purchasing a single trip permit at the following rates: 21 through 149 miles, \$8.00; 150 through 249 miles, \$16.00; 250 through 349 miles, \$24.00, etc. (\$8.00 per major fraction of 100 miles). The trip permits shall be issued on same form until new forms are prepared.

IV.2 Options of SUBSEQUENT QUALIFICATION FOR FLEETS NOT ORIGINALLY QUALIFIED

The user must qualify the vehicle by paying the required tax.

- A. A User may certify his fleet's estimated Arkansas mileage for the taxable year based on the IMMEDIATELY PRECEDING 12 months mileage records (July 1 of the prior year through June 30 of the current year). The User's Arkansas fleet miles must include all of the Arkansas miles operated by the User's vehicles for the preceding 12 months. The User shall utilize such mileage on AHTD Form No. WD-7 indicating mileage travelled in Arkansas supported by records required by any Governmental Agency, i.e., IRP reports, Bonded Interstate Motor Fuel Records, etc. Copy of the supporting record shall be submitted with AHTD Form No. WD-7 (Truck Qualification Application). The User shall utilize such records to operate in Arkansas for the remainder of the taxable year ending June 30, 1988 by remitting the appropriate payment as determined by the following equation:

$$\text{Fleet Miles} \times 2.5 \text{ cents} = \text{Tax Due.}$$

- B. A new user (one who has not operated in the State of Arkansas during the previous fiscal year) shall certify the Arkansas mileage based on an estimate of mileage expected to be travelled in Arkansas for the taxable year.
- C. A User may qualify as a "Specialty Carrier" subsequent to original qualification by filing AHTD Form No. WD-8 stating under Oath that the vehicle so qualified will not weigh in excess of 73,280 pounds, gross vehicle weight while travelling in the State of Arkansas and qualified with a "Specialty Carrier" decal.
- D. A User except for Arkansas licensed trucks, may qualify by purchasing a single trip permit at the following rates: 21 through 149 miles, \$8.00; 150 through 249 miles, \$16.00; 250 through 349 miles, \$24.00, etc. (\$8.00 per major fraction of 100 miles).

V. TRANSFERABILITY AND/OR REPLACEMENT DECALS

- A. It is the express intent of these regulations that tax decals are non-transferable. However, because of the various means by which a vehicle that has a tax decal attached may be permanently taken out of service (accident, fire, trading vehicles, etc.), there are circumstances that will allow the owner of a decal to replace it with another one when a vehicle is permanently taken out of service.
- B. A tax decal qualifies the vehicle and is nontransferable unless that vehicle is destroyed, sold, or replaced by another unit without an increase in the total number of units within the fleet. In order to have a new decal reissued without cost, a "NOTICE OF CHANGE IN FLEET VEHICLES" must be submitted, to the Tax Unit of the Department UNDER THE NAME AND FEDERAL IDENTIFICATION NUMBER OF THE PARTY ORIGINALLY QUALIFYING THE VEHICLE and accompanied by the remains of the old decal sufficient to identify the decal along with the cab card for the vehicle. If these items are not available, the sworn statement provided by the Department attesting to their lack of availability must be completed.
- C. Vehicles qualified under the Mileage, or Specialty Carrier options, upon leaving the fleet under which they qualified, are no longer qualified, and it is the responsibility of the qualifying party to obtain the remains of the decal and cab card. Replacement decals at no cost may only be obtained through the provisions of Section V, Paragraph A. All decals must be affixed on the right (passenger) side of the cab of the vehicle with the corresponding Vehicle Identification Number (VIN) as shown on the cab card. It will be the responsibility of the user to assure that the necessary procedures are followed to obtain replacement decals at no cost. The operator of any vehicle bearing an improperly assigned decal will be fined according to the law.

VI. **METHODS OF PAYMENTS**

A. Payments must be made with valid U.S. Currency, check or money order; however, only cash, certified check, company check, or money orders will be accepted at the permanent weigh stations or by an Arkansas Highway Police roving unit.

B. All Trucks should qualify at the following offices:

Arkansas State Highway and Transportation Department
Tax Unit
10324 Interstate 30
P.O. Box 8907
Little Rock, Arkansas 72219
Telephone (501) 569-2159

OR

Trip permits may also be purchased from any permanent weigh station, or any Arkansas Highway Police roving unit.

ALL CORRESPONDENCE PERTAINING TO THIS HIGHWAY TAX SHALL BE SUBMITTED TO THE ARKANSAS STATE HIGHWAY AND TRANSPORTATION DEPARTMENT, TAX UNIT, AT THE ABOVE ADDRESS.

VII. **TEMPORARY TRAVEL AUTHORITY**

Temporary Travel Authority will be issued only to holders of decals, in order to allow time for qualification of added units and will be issued on a ONE TIME BASIS BY VEHICLE IDENTIFICATION NUMBER (VIN) AND FOR A PERIOD NOT TO EXCEED FOURTEEN (14) DAYS. TEMPORARY TRAVEL AUTHORITY WILL NOT BE ISSUED FOR ERRORS IN PLACEMENT OF DECALS ON THE WRONG VEHICLES OR OTHER ERRORS ON THE PART OF THE USER.

VIII. **AUDITING POWERS**

A user failing to maintain adequate records from which true liability can be determined is subject to an assessment computed from whatever records are available. The Department shall have the right to inspect and audit at all reasonable times at any place within or without the State of Arkansas, the books, records and documents of any user required to pay the Tax imposed by Act 3 of the Second Extraordinary Session of 1987.

**PURSUANT AND IN ACCORDANCE WITH ACT 3 OF THE
SECOND EXTRAORDINARY SESSION OF 1987,
THESE RULES AND REGULATIONS ARE HEREBY PROMULGATED.**

Disregard
X
mark up for
Register Only

C E R T I F I C A T E

STATE OF ARKANSAS)
) ss
COUNTY OF PULASKI)

I, Lindy A. Hobson, Secretary and Custodian of the Records of Proceedings of the Arkansas State Highway Commission do hereby certify and state under oath, that the foregoing copy of the Regulations for the Users of Heavy Trucks Under the Provisions of Act 3 of the Second Extraordinary Session of 1987, which were adopted by Highway Commission Minute Orders 88-082 and 88-189, is a true, complete, and perfect copy of the original on file in my office.

Lindy A. Hobson
Lindy A. Hobson
Arkansas State Highway Commission

Subscribed and sworn to before me this 20th day of May, 1988.



Linda Chivers
Notary Public

My Commission Expires: 2-4-93

