

House Engrossed Senate Bill

FILED

**JANICE K. BREWER
SECRETARY OF STATE**

State of Arizona
Senate
Forty-seventh Legislature
Second Regular Session
2006

CHAPTER 224

SENATE BILL 1445

AN ACT

AMENDING TITLE 28, CHAPTER 16, ARTICLE 1, ARIZONA REVISED STATUTES, BY ADDING SECTION 28-5623; RELATING TO MOTOR FUEL TAXES.

(TEXT OF BILL BEGINS ON NEXT PAGE)



1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Title 28, chapter 16, article 1, Arizona Revised Statutes,
3 is amended by adding section 28-5623, to read:
4 28-5623. Civil penalty; use fuel purchaser; vendor refund;
5 financial penalty prohibited; subsequent violations
6 A. NOTWITHSTANDING ANY OTHER LAW, IF A PERSON INTENTIONALLY PURCHASES
7 USE FUEL FOR USE IN A USE CLASS MOTOR VEHICLE THAT IS NOT EXEMPT PURSUANT TO
8 SECTION 28-5432 FROM THE WEIGHT FEE PRESCRIBED IN SECTION 28-5433 AND THE
9 PERSON PAYS THE USE FUEL TAX RATE FOR A LIGHT CLASS MOTOR VEHICLE, ALL OF THE
10 FOLLOWING APPLY:
11 1. EXCEPT AS PROVIDED IN SUBSECTION B OF THIS SECTION, THE PERSON IS
12 SUBJECT TO A CIVIL PENALTY OF ONE THOUSAND DOLLARS OR TEN DOLLARS FOR EACH
13 GALLON OF USE FUEL DISPENSED, WHICHEVER IS GREATER, AND SHALL PAY TO THE
14 DEPARTMENT THE DIFFERENCE BETWEEN THE AMOUNT OF LIGHT CLASS MOTOR VEHICLE USE
15 FUEL TAX PAID AND THE AMOUNT OF THE USE CLASS MOTOR VEHICLE USE FUEL TAX ON
16 THE SAME NUMBER OF GALLONS PURCHASED.
17 2. THE DEPARTMENT MAY NOT DENY A REFUND REQUESTED BY A VENDOR PURSUANT
18 TO SECTION 28-5614 FOR THAT PURCHASE.
19 3. THE DEPARTMENT SHALL NOT IMPOSE ANY PENALTY, INCLUDING A FINANCIAL
20 PENALTY OF ANY KIND, ON A VENDOR FOR THAT PURCHASE IF THE PURCHASE WAS
21 DETERMINED AS A RESULT OF ANY INQUIRY, INCLUDING ANY AUDIT PROCESS.
22 B. FOR A SECOND OR SUBSEQUENT VIOLATION, THE CIVIL PENALTY SHALL BE
23 DETERMINED BY MULTIPLYING THE AMOUNT PRESCRIBED IN SUBSECTION A OF THIS
24 SECTION BY THE NUMBER OF PRIOR VIOLATIONS.
25 C. A VENDOR SHALL NOT BE LIABLE FOR THE CIVIL PENALTY IMPOSED BY THIS
26 SECTION PROVIDED THE VENDOR IS NOT THE OWNER OR OPERATOR OF THE VEHICLE INTO
27 WHICH THE FUEL WAS DISPENSED OR CONSPIRED WITH THE PURCHASER TO EVADE THE
28 PROPER TAX RATE.

APPROVED BY THE GOVERNOR APRIL 25, 2006.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 25, 2006.