

REFERENCE TITLE: use fuel taxes; civil penalties

State of Arizona
Senate
Forty-eighth Legislature
Second Regular Session
2008

SB 1467

Introduced by
Senator Gould: Representative Groe

AN ACT

AMENDING SECTION 28-5623, ARIZONA REVISED STATUTES; 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. Section 28-5623, Arizona Revised Statutes, is amended to
3 read:
4 28-5623. Civil penalty: use fuel purchaser: vendor refund:
5 financial penalty prohibited: subsequent violations:
6 exceptions for twenty-five gallons or less
7 A. Notwithstanding any other law, if a person intentionally purchases
8 use fuel for use in a use class motor vehicle that is not exempt pursuant to
9 section 28-5432 from the weight fee prescribed in section 28-5433 and the
10 person pays the use fuel tax rate for a light class motor vehicle, all of the
11 following apply:
12 1. Except as provided in subsection B OR D of this section, the person
13 is subject to a civil penalty of one thousand dollars or ten dollars for each
14 gallon of use fuel dispensed, whichever is greater, and shall pay to the
15 department the difference between the amount of light class motor vehicle use
16 fuel tax paid and the amount of the use class motor vehicle use fuel tax on
17 the same number of gallons purchased.
18 2. The department may not deny a refund requested by a vendor pursuant
19 to section 28-5614 for that purchase.
20 3. The department shall not impose any penalty, including a financial
21 penalty of any kind, on a vendor for that purchase if the purchase was
22 determined as a result of any inquiry, including any audit process.
23 B. For a second or subsequent violation, the civil penalty shall be
24 determined by multiplying the amount prescribed in subsection A of this
25 section by the number of prior violations.
26 C. A vendor shall not be liable for the civil penalty imposed by this
27 section provided the vendor is not the owner or operator of the vehicle into
28 which the fuel was dispensed or conspired with the purchaser to evade the
29 proper tax rate.
30 D. A PERSON IS NOT SUBJECT TO SUBSECTION A, PARAGRAPH 1 OF THIS
31 SECTION IF THE PERSON DOES ALL OF THE FOLLOWING:
32 1. PURCHASES USE FUEL FOR USE IN A USE CLASS MOTOR VEHICLE THAT IS NOT
33 EXEMPT PURSUANT TO SECTION 28-5432 FROM THE WEIGHT FEE PRESCRIBED IN SECTION
34 28-5433.
35 2. PAYS THE USE FUEL TAX RATE FOR A LIGHT CLASS MOTOR VEHICLE.
36 3. PURCHASES TWENTY-FIVE GALLONS OR LESS OF USE FUEL AT THE SAME FUEL
37 RETAIL LOCATION ON THE SAME DAY.