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CHAPTER 27

Gasoline Taxes [Repealed]

ARTICLE 3

Taxes on Gasoline Sales [Repealed]

**SECTIONS 12‑27‑265 to 12‑27‑431.** Repealed by 2000 Act No. 399, Section 3(P)(3), eff August 17, 2000.

Editor’s Note

Former Section 12‑27‑265 was entitled “Exemption of gasoline for use in commercial shrimp boats” and was derived from 1981 Act No. 177 Section 12A.

Former Section 12‑27‑285 was entitled “Oil company bond requirements” and was derived from 1991 Act No. 168, Section 16(A).

Former Section 12‑27‑290 was entitled “Department may waive requirement for bond in certain cases” and was derived from 1962 Code Section 65‑1066; 1952 Code Section 65‑1066; 1942 Code Section 2506; 1932 Code Section 2506; 1929 (36) 105; 1931 (37) 366.

Former Section 12‑27‑335 was entitled “Applicability of motor fuels tax to sales by suppliers” and was derived from 1994 Act No. 516, Section 6.

Former Section 12‑27‑370 was entitled “Deposit of moneys collected with State Treasurer” and was derived from 1962 Code Section 65‑1073; 1952 Code Section 65‑1073; 1942 Code Section 2505; 1932 Code Section 2505; 1925 (34) 54; 1929 (36) 107; 1932 (37) 1392; 1936 (39) 1615; 1941 (42) 119.

Former Section 12‑27‑380 was entitled “Distribution and use of 10.34 cent tax” and was derived from 1962 Code Section 65‑1074; 1952 Code Section 65‑1074; 1942 Code Section 2507; 1932 Code Section 2507; 1925 (34) 56; 1929 (36) 107; 1941 (42) 296; 1945 (44) 261; 1972 (57) 3088; 1977 Act No. 141 Section 4; 1979 Act No. 197 Section 4; 1980 Act No. 506, Section 4; 1981 Act No. 177 Section 3; 1986 Act No. 540, Part II, Section 37; 1991 Act No. 171, Part II, Section 22E; 1993 Act No. 181, Section 160.

Former Section 12‑27‑390 was entitled “Distribution of portion of tax to counties in proportion to number of registered watercraft; refunds by counties” and was derived from 1962 Code Section 65‑1074.1; 1968 (55) 2632; 1969 (56) 186; 1978 Act No. 644, Part II, Section 41; 1979 Act No. 199, Part II, Section 14; 1991 Act No. 171, Part II, Section 15; 1993 Act No. 164, Part II, Section 15A; 1993 Act No. 181, Section 161.

Former Section 12‑27‑405 was entitled “Acquisitions of Department of Transportation exempt from appraisal requirements” and was derived from 1987 Act No. 173, Section 56; 1993 Act No. 181, Section 162.

Former Section 12‑27‑420 was entitled “Tax exemption for ethyl or methyl alcohol to be used as motor fuel” and was derived from 1980 Act No. 506, Section 16; 1980 Act No. 518, Section 8.

Former Section 12‑27‑430 was entitled “Imposition of tax on ethanol blends; tax incentive; enforcement and penalties; distribution of proceeds” and was derived from 1985 Act No. 201, Part II, Section 23A; 1988 Act No. 658, Part II, Section 15A; 1989 Act No. 149, Sections 1, 2; 1993 Act No. 181, Section 163.

Former Section 12‑27‑431 was entitled “Effective date for tax incentive” and was derived from 1985 Act No. 201, Part II, Section 23B.

ARTICLE 13

Additional Taxes on Gasoline Sales [Repealed]

**SECTIONS 12‑27‑1270 to 12‑27‑1320.** Repealed by 2000 Act No. 399, Section 3(P)(3), eff August 17, 2000.

Editor’s Note

Former Section 12‑27‑1270 was entitled “Economic development account; funding of account; expenditures from account” and was derived from 1987 Act No. 197 Section 1; 1988 Act No. 658, Part II, Section 5; 1991 Act No. 171, Part II, Section 4A; 1992 Act No. 501, Part II, Section 71A; 1993 Act No. 164, Part II, Section 49A; 1995 Act No. 145, Part II, Section 49C.

Former Section 12‑27‑1290 was entitled “Establishment of toll roads” and was derived from 1987 Act No. 197 Section 1; 1993 Act No. 181, Section 171; 1996 Act No. 458, Part II, Section 92A.

Former Section 12‑27‑1320 was entitled “Goals or set‑asides for businesses owned and controlled by socially and economically disadvantaged ethnic minorities and disadvantaged females” and was derived from 1987 Act No. 197 Section 1; 1989 Act No. 189, Part II, Section 45B; 1990 Act No. 612, Part II, Section 28B; 1993 Act No. 164, Part II, Section 38; 1993 Act No. 181, Section 172.