

**SB 6096 - DIGEST**

(DIGEST AS ENACTED)

Addresses the taxation of persons manufacturing and/or selling bunker fuel. The state has historically collected tax from bunker fuel manufacturers, however, recently questions have arisen whether the manufacture of bunker fuel is subject to business and occupation tax. Pursuant to the act, the activity is taxable.

Requires the department of revenue to take any actions that are necessary to ensure that its rules and other interpretive statements are consistent with the act.

Provides that the act applies both prospectively and retroactively.