Motor Fuel Tax Information By State

October 29, 2026

DISCLAIMER

The information in this booklet was obtained in October 2026 and could have changed by the time of print.

<u>DO NOT</u> rely on this booklet as the current laws of the States.

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STATE OF ALABAMA

Section 1 – Contact Information

Agency: Alabama Department of Revenue

Name: Cody Causey

Phone Number: (334) 242-9608

E-mail Address: cody.causey@revenue.alabama.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

40-17-320 thru 40-17-371

Diesel:

Diesel: 40-17-320 thru 40-17-371

Aviation Fuel:

Aviation and Jet Fuel: 40-17-320 thru 40-17-363

Jet Fuel:

Aviation and Jet Fuel: 40-17-320 thru 40-17-363

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack

Diesel: At the terminal rack

Aviation Fuel: At the terminal rack

Jet Fuel: At the terminal rack

Section 4 – First Receiver / Point of Taxation

First Receiver:

First Receiver-: Not defined in Alabama Motor Fuel Statutes

Point of Taxation:

Point of Taxation: Code Section 40-17-326, Code of Alabama, 1975 Removal from the rack, import into Alabama, transfer of fuel in the bulk terminal system to a non-registered person, and/or blending of product outside the bulk terminal system

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $.30 per gallon (Effective July 1, 2025)

Diesel: $.31 per gallon (Effective July 1, 2025)

Aviation Fuel: Aviation Fuel: $.095 per gallon (Effective October 1, 2012)

Jet Fuel: Jet Fuel: $.035 per gallon (Effective October 1, 2012)

Ethyl Alcohol: N/A

Methyl Alcohol: N/A

LNG: $0.13 per diesel gallon equivalent

CNG: $0.13 per gas gallon equivalent

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Net Gallons

Please provide the reference information:

Administrative Rule 810-8-1-.58

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Alabama has a $.01 per gallon above ground and underground storage tank charge on gasoline and diesel fuel products.(Effective May 1, 2024) Statutory Reference: Sections 22-35-1 through 22-35-13, Code of Alabama, 1975. The inspection fee of $.02 was added to the gasoline excise tax and the administration of the inspection fee was transferred to the Department of Revenue effective October 1, 2016. The inspection fee rates are $.02 per gallon for dyed diesel fuel, $.01 per gallon for dyed kerosene, and $.15 per gallon for lubricating oil. Statutory Reference: Sections 8-17-80 through 8-17-102, Code of Alabama, 1975. 8 Alabama levies a wholesale oil/import license fee of $.0075 per gallon on all diesel fuel, except transmix or diesel fuel where the terminal issued shipping document shows a destination state other than Alabama, when it crosses the rack or upon import into Alabama. Statutory Reference: Section 40-17-174, Code of Alabama, 1975

Section 7 – Rate Updates

Please list any rate updates for your state:

Effective October 1, 2025, Section 40-17-370, Code of Alabama, 1975, increased the state excise tax on gasoline to $.30 per gallon and to $.31 per gallon for undyed diesel. Section 40-14-370, Code of Alabama 1975, also provides for the following additional excise tax rate increases/indexing effective October 1, 2023 and on July 1 of every other year thereafter: o The gasoline and undyed diesel excise tax rate will be adjusted by the percentage change in the yearly average of the National Highway Construction Cost Index and rounded to the nearest whole cent with the increase or decrease of the excise tax rate not exceeding $.01 per gallon. Also, Section 40-17-331, Code of Alabama 1975, levies a floor-stocks tax for the additional excise tax due on any wholesale distributor holding motor fuel in inventory outside of the bulk transfer/terminal system on the effective date of each tax increase imposed under the Rebuild Alabama Act (Act 2019-2). A

floor-stocks tax return shall be filed and the tax paid on or before the last day of the third month following the tax increase. Section 40-17-168.2, Code of Alabama 1975, sets the gasoline and diesel fuel gallon equivalent rates for CNG and LNG. The Diesel Gallon Equivalent (DGE) is 6.059 pounds of LNG for one gallon of diesel fuel and the Gasoline Gallon Equivalent (GGE) is 5.66 pounds or 126.67 cubic feet for one gallon of gasoline. Effective October 1, 2018, the excise tax is $.08 per DGE or GGE. The excise tax increased to $.13 per DGE or GGE on October 1, 2023. On October 1, 2028, the excise tax will increase to the rate that is in effect on October 1, 2028 for gasoline and undyed diesel. Public sellers and fleet producers are required to post a bond and get licensed and file monthly returns. Personal producers are required to submit an annual application fee of $100 per CNG vehicle. If the vehicle is purchased or converted during the year, reduced application fees apply

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Supplier and Permissive Supplier that timely file with payment may deduct from the amount of tax payable with the return an administrative discount of one half of one percent (.005) of the amount of tax payable to the state. (No Limit) Supplier and Permissive Supplier that timely file with payment may deduct from the amount of tax payable with the return an administrative discount of one tenth of one percent (.001) of the amount of tax payable to the state not to exceed $2,000 per month. Licensed distributors or importers that timely pay the tax due to a supplier or permissive supplier may deduct from the amount due to the supplier or permissive supplier a discount of four tenth of one percent (.004) of the amount of tax payable.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

Section 40-17-350, Code of Alabama, 1975

Which diversion registry program do you use?: Fuel Trac

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: A taxpayer must register a diversion with FuelTrac prior to the fuel being delivered. Export diversions are reported on Exporter return on Schedule 11A and the licensed exporter can apply for the refund of the Alabama tax. Import diversions are reported on Importer return Schedule 11B and the licensed importer is subject to the Alabama tax

Origin/TCN	BOL Destination	Actual Destination	Tax Type	Product Type	Forms/Schedules
Your State	Your State	Other State	Excise	All	Exporter Schedule 11A
Your State	Other State	Your State	Excise	All	Exporter Schedule 11B
Other State	Other State	Your State	Excise	All	Importer Schedule 11B

Origin/TCN	BOL Destination	Actual Destination	Tax Type	Product Type	Forms/Schedules
Other State	Your State	Other State	Excise	All	Importer Schedule 1A and Exporter Schedule 11A

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: Licensed Exporters are required to file for refund on Alabama tax paid product that is diverted to another state. They must provide a copy of their destination state(s) tax return so the loads can be verified to be reported to the new destination state

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

None

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: $0.31/gallon (Effective July 1, 2025)

B100 - Misc. Taxability: Subject to UST Fee

Ethanol - Motor Fuel Taxability: Not taxable

Ethanol - Misc. Taxability: Not taxable

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is treated like diesel fuel. The tax rate is $0.31/gallon (Effective July 1, 2025)

Ethanol: Ethanol is taxable when blended with Gasoline. Subject to $0.30/gallon (Effective July 1, 2025)

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: $0.13 per GGE (Effective October 1, 2023)

E85 - Taxability: $0.30 per gallon (Effective July 1, 2025)

Electric Vehicles/Electricity - Taxability: Annual License Tax & Registration Fee (Motor Vehicle Division)

Gasoline Hybrid Vehicles - Taxability: N/A

Hydrogen - Taxability: N/A

LNG - Taxability: $0.13 per GGE (Effective October 1, 2023)

LPG - Taxability: Decal - State LPGS Board

Methanol or "M85" - Taxability: Methanol - Not Applicable, M85 -$0.30 per gallon (when blended with gasoline) (Effective July 1, 2025)

Other - Taxability: N/A

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Gasoline Blendstocks - Not taxable until blended	$0.30 per gallon (when blended with gasoline) (Effective July 1, 2025)	No
Biodiesel	$0.31 per gallon (Effective July 1, 2025)	Yes
Transmix	$0.31 per gallon (Effective July 1, 2025)	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Code Section 40-17-329, Code of Alabama, 1975 provides for a refund of the excise tax paid on contaminated fuel

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Terminal Excise Tax Returns (Supplier, Permissive Supplier, Importer, Exporter, & Blender)	Due on or before the 20th day of the month following the month of activity	Due on or before the 20th day of the month following the month of activity. Importers importing motor fuel acquired at an out-of-state terminal from a supplier who has not pre-collected the Alabama excise tax must remit the tax due on or before the 3rd business day following the day of importation.
Transporter	Due by the last day of the month following the month covered by the report	No payment due by transporters
Terminal Operator - Annual Return	Due on or before January 31 for the prior calendar year	Due on or before January 31 for the prior calendar year
Terminal Operator - Monthly Return	Due by the last day of the month following the month covered by the report	No payment due by terminal operator
Wholesale Oil/Import License Fee	Due on or before October 14 of each calendar year for the period October 1 through September 30	Due on or before October 14 of each calendar year for the period October 1 through September 30
Storage Tank Trust Fund Charge	Due on or before the 20th day of the month following the month of activity	Due on or before the 20th day of the month following the month of activity

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Return must be filed electronically before 4:00 pm CST on or before the due date of the return

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: The following business day

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Terminal Excise Tax Returns (Supplier, Permissive Supplier, Importer, Exporter, & Blender)	The greater of 10% of the tax due or $50.00	10% of the tax due
Transporter	$50.00, no tax due	No payment due
Terminal Operator - Annual Return	The greater of 10% of the tax due or $50.00	1% per month or fraction thereof, not to exceed
Terminal Operator - Monthly Return	$50.00, no tax due	No payment due
Wholesale Oil/Import License Fee	The greater of 10% of the tax due or $50.00	1% per month or fraction thereof, not to exceed
Storage Tank Trust Fund Charge	The greater of 10% of the tax due or $50.00	10% of the tax due

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 is taxable as gasoline. Our law does not specify a percentage range to be classified as E85. We would default to the Federal requirement.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Transporters for hire must file monthly returns.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: Rule 810-8-1-.05 allows flash sales at the terminal. The excise tax is due based upon the destination state listed on the terminal issued shipping document.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

The state excise taxes can be deferred between a Supplier and their customer. Code Section 40-17-341 allows; at the election of the licensed distributor and licensed importer, the supplier or permissive supplier may not require the licensed distributor or licensed importer to pay the excise taxes levied by section 40-17-325 earlier than one business day before the date the supplier or permissive supplier is required to pay the tax to the state.

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Gasoline – No, Clear Diesel – Yes, if the excise tax is refunded for off-road use, then the product is subject to the state sales tax. Dyed Diesel – Yes The state sales tax rate is 4% of the sales price. To change the rate would require an amendment to the statutes through the Legislature. The tax is imposed on value and it is collected at the retail level when the product is sold to the consumer.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

The bond requirement for a supplier, permissive supplier, or terminal operator is twice the average monthly liability. The maximum bond for a supplier, permissive supplier, or terminal operator is $3,000,000. The bond requirement for an exporter, importer, blended, or distributor is a minimum of $2,000 or twice the average monthly liability, whichever is greater.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Supplier	Yes	1,2,3,5,6,8,10
Permissive Supplier	Yes	1,2,3,5,6,8,10
Distributor	No	3
Importer	Yes	1
Exporter	No	2
Blender	Yes	8
Terminal Operator	No	7
Transporter	No	6
Aviation Fuel Purchaser	No	
Exempt Entity	No	

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

All motor fuel exported from this state for which proof of export is available in the form of a terminal issued destination state shipping document that is a. exported by a supplier who is licensed in the destination state or b. is sold by a supplier to a licensed exporter for immediate export to a state for which the applicable destination state motor fuel excise tax has been collected by the supplier who is licensed to remit the tax to the destination state. All non-terminal origin product is Alabama tax paid, and an export refund needs to be claimed. A copy of the destination state’s return showing where the fuel was imported into the destination state must be submitted with the petition for refund.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

Section 40-17-326(b) a tax is imposed at the time motor fuel is imported into this state, other than by a bulk transfer, for delivery to a destination in this state. The supplier or permissive supplier shall collect the tax imposed by this article from the person who imports the motor fuel into this state. Therefore, the Licensed Supplier at the out-of-state terminal is required to collect Alabama taxes if the bill of lading states Alabama is the destination state and is responsible for remitting the taxes on the import into Alabama.

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Additional details (optional): Section 40-17-326(a), Code of Alabama 1975: A tax is imposed on the removal within this state of motor fuel from the terminal using the terminal rack, other than by bulk transfer. The supplier shall collect the tax imposed by this article from the person who orders the withdrawal at the terminal rack.

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

The filing requirement for the terminal excise tax return is mandatory electronic filing; therefore, amended returns are filed electronically only. Amended return are full replacements, so the state requires the resubmission of the entire return including changes. Supplemental returns are not acceptable.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: Transactions must be reported in the month of activity. If a load is left off a return, the taxpayer should file an amended return for that period. You cannot include prior period information on the current return.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Alabama's shipping document/invoice requirements are referenced in Section 40-17-350, Code of Alabama 1975 and Rule 810-8-1-.56.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Section 40-17-329, Code of Alabama 1975: United States Government, County Governing Body, Incorporated Municipal Governing Body, City and County Boards of Education, Alabama Institute for Deaf and Blind, Department of Youth Services School District, Private and Church School Systems K thru 12.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Taxpayer Bill of Rights & Rule 810-14-1-.11: There is a three-year statute of limitations which extends to a six-year statute of limitations if the omission is 25 percent or more of the taxable base.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Section 40-17-330, Code of Alabama 1975: A motor fuel tax refund can be claimed within two years of the date the motor fuel was purchased for refunds listed under Section 40-17 329, Code of Alabama 1975. Taxpayer Bill of Rights & Rule 810-14-1-.19: For petition for refunds of overpayments of tax paid directly to the Department of Revenue, the time limitation is within three years from the date the return was filed, or two years from the date of payment of the tax, whichever is later, or, if no return was timely filed, two years from the date of payment of the tax.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Specific claim for refund form

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: No

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

Yes, an example of the returns, schedules, and instructions are available on the website for informational purposes only. Mandatory electronic filing of the returns is required. And the required filing method is through XML and must be submitted via an approved software vendor. This information can be found at the following link: https://www.revenue.alabama.gov/business-license/excise-tax-e-filing-preferred-vendors/. There is a link for the pdf version of the returns and schedules, return instructions and return schedule instructions

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: No

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes, form 2848A on the ALDOR website.

STATE OF ALASKA

Section 1 – Contact Information

Agency: Department of Revenue, Tax Division

Name: Annette Hard

Phone Number: (907) 269-3952

E-mail Address: annette.hard@alaska.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Alaska Statute 43.40 Motor Fuel Tax

Alaska Administrative Code 15 ACC 40.010 - 15AAC 40.900

Diesel:

Alaska Statute 43.40 Motor Fuel Tax

Alaska Administrative Code 15 ACC 40.010 - 15AAC 40.900

Aviation Fuel:

Alaska Statute 43.40 Motor Fuel Tax

Alaska Administrative Code 15 ACC 40.010 - 15AAC 40.900

Jet Fuel:

Alaska Statute 43.40 Motor Fuel Tax

Alaska Administrative Code 15 ACC 40.010 - 15AAC 40.900

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level

Diesel: Distributor/Wholesaler Level

Aviation Fuel: Distributor/Wholesaler Level

Jet Fuel: Distributor/Wholesaler Level

Section 4 – First Receiver / Point of Taxation

First Receiver:

First Receiver-: The receiver or user of the fuel that is not a qualified dealer.

Point of Taxation:

Point of Taxation: Alaska Statute 43.40.010 taxes on the transfer or consumption of motor fuel. Alaska Statute 43.40.100(2)(F) excludes the tax on transfers between qualified dealers.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: 8 cents per gallon

Diesel: 8 cents per gallon

Aviation Fuel: 4.7 cents per gallon on aviation gasoline

Jet Fuel: 3.2 cents per gallon

Ethyl Alcohol: N/A

Methyl Alcohol: N/A

LNG: N/A

CNG: N/A

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Billed Gallons

Please provide the reference information:

AS 43.40.010

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Surcharge of $0.0095 per gallon on refined fuel sold, transferred, or used in Alaska (AS 43.40.005(a)). Refined fuel is defined as fuel produced from oil that is used in an engine, machine, or contrivance that creates heat, energy, or power (AS 43.40.100(4)).

Section 7 – Rate Updates

Please list any rate updates for your state:

No changes.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Effective 1 July 2026, SB 164 eliminated deductions for the remittance of motor fuel tax.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

There are currently no State incentives offered in Alaska.

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: $0.08/gallon

B100 - Misc. Taxability: None

Ethanol - Motor Fuel Taxability: $0.08/gallon

Ethanol - Misc. Taxability: None

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is treated like diesel fuel. The tax rate is $0.08/gallon

Ethanol: Ethanol is treated like gasoline. The rate is $0.08/gallon. Sales to licensed distributors are tax free.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: $0.08/gallon

CNG - Conversion Rate: Industry Standard

E85 - Taxability: $0.08/gallon

E85 - Conversion Rate: Not Applicable

Electric Vehicles/Electricity - Taxability: No tax

Electric Vehicles/Electricity - Conversion Rate: Not Applicable

Gasoline Hybrid Vehicles - Taxability: No tax

Gasoline Hybrid Vehicles - Conversion Rate: Not Applicable

Hydrogen - Taxability: No tax

Hydrogen - Conversion Rate: Not Applicable

LNG - Taxability: $0.08/gallon

LNG - Conversion Rate: Industry Standard

LPG - Taxability: No tax

LPG - Conversion Rate: Not Applicable

Methanol or "M85" - Taxability: $0.08/gallon

Methanol or "M85" - Conversion Rate: Not Applicable

Other - Conversion Rate: Not Applicable

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Any	$0.08/gallon	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Eligible for a refund with a claim for refund if disposed or the distributor would report the gallons sent back to the refinery by reversing their prior 88 reporting (initial reporting), which would reduce their tax liability and transfer the product back to the original distributor.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Gasoline	Last date of the month	Last date of the month
Diesel	Last date of the month	Last date of the month
Aviaion	Last date of the month	Last date of the month

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): 11:59 pm on the due date.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: Next business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Diesel Return	5% every 30 days late. Max 25% in the aggregate.	5% every 30 days late. Max 25% in the aggregate.
Gasoline Return	5% every 30 days late. Max 25% in the aggregate.	5% every 30 days late. Max 25% in the aggregate.
Aviation Return	5% every 30 days late. Max 25% in the aggregate.	5% every 30 days late. Max 25% in the aggregate.

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: Ethanol is treated like all other fuels.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: No

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: Each party must report the activity.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: No

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

Twice the estimated average monthly tax liability or $5,000, whichever is greater (15 AAC 40.610).

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Distributor (only type of license)	Yes	1, 2, 3, 5, 6, 8, 9, 10

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Alaska does not require the seller to collect both oritin and desination state taxes.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Not Applicable

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

Electronically filed amended returns are required.
Resubmission of the entire return including changes within three years of the due date.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: No requirement other than to amend the return as needed.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

The original invoice(s) must show the type of fuel purchased, the number of gallons of fuel purchased and the amount of tax paid (15 AAC 40.500).

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Charitable institutions - Alaska statute 43.40.100(2)(E)
Federal State and local governments - Alaska statute 43.40.100(2)(G)

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Within three years after the return was filed - Alaska statute 43.05.260

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Within one year after the date of the purchase of the refined or motor fuel - Alaska statute 43.40.050(b).

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

Instructions: https://tax.alaska.gov/programs/programs/archives/index.aspx?60210
Templates: https://tax.alaska.gov/programs/programs/schemas/index.aspx

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: No

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Taxpayer agents are requred to have a Power of Attorney filed with the DOR, Tax Division, taxpayers themselves do not.

The taxpayer can log into their Revenue Online account and select "Add a Power of Attorney" Form 774 (https://online-tax.alaska.gov (https://online-tax.alaska.gov/atp/webdoc/_/))

STATE OF ARIZONA

Section 1 – Contact Information

Agency: ADOT

Name: Jennifer Simmons, Senior Division Administrator

Phone Number: (602) 712-7626

E-mail Address: jsimmons2@azdot.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Arizona Revised Statutes (ARS) Title 28, Chapter 16, Article 1.

Diesel:

Arizona Revised Statutes (ARS) Title 28, Chapter 16, Article 1.

Aviation Fuel:

Arizona Revised Statutes (ARS) Title 28, Chapter 16, Article 1.

Jet Fuel:

not taxable in AZ

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack, Import into State

Diesel: At the terminal rack, Import into State

Aviation Fuel: At the terminal rack, Import into State

Jet Fuel: Exempt

Section 4 – First Receiver / Point of Taxation

First Receiver:

n/a

Point of Taxation:

28-5606. Imposition of motor fuel taxes

1. Is imported into this state and is measured by invoiced gallons received outside this state at a refinery, terminal or bulk plant for delivery to a destination in this state.

2. Is removed, as measured by invoiced gallons, from the bulk transfer terminal system or from a qualified terminal in this state.

3. Is removed, as measured by invoiced gallons, from the bulk transfer terminal system or from a qualified terminal or refinery outside this state for delivery to a destination in this state as represented on the shipping papers if a supplier imports the motor vehicle, use or aviation fuel for the account of the supplier or the supplier has made a tax precollection election pursuant to section 28-5636.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: 0.18

Diesel: 0.26

Aviation Fuel: 0.05

Jet Fuel: n/a

Ethyl Alcohol: n/a

Methyl Alcohol: n/a

LNG: n/a

CNG: n/a

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Billed Gallons

Please provide the reference information:

Arizona calculate tax based on invoiced gallons per ARS 28-5606(D)

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

DId not change

Section 7 – Rate Updates

Please list any rate updates for your state:

n/a

Section 8 – State Collection Allowance

Please describe your state collection allowance:

28-5640. Collection allowance

Each supplier and permissive supplier that properly remits tax under this article may retain four-tenths of one per cent of the taxes imposed by this article and collected and remitted by that supplier in accordance with this article to cover the costs of administration imposed by this article, including reporting, audit compliance and shipping paper preparation, except that the amount

retained under this article shall not exceed two hundred thousand dollars in any one calendar year.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

n/a

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: 0.26/per gallon

B100 - Misc. Taxability: Subject to UST tax

Ethanol - Motor Fuel Taxability: E100 is Not taxable, 0.18 per gallon if blended with gasoline

Ethanol - Misc. Taxability: Subject to UST tax

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is treated like diesel fuel. The tax rate is $0.26/gallon.

Ethanol: Ethanol as a blendstock is not taxable, once blended with Gasoline it is subject to $.18/gallon.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: n/a

CNG - Conversion Rate: n/a

E85 - Taxability: 0.18 centes per gallon

E85 - Conversion Rate: Not Applicable

Electric Vehicles/Electricity - Taxability: n/a

Electric Vehicles/Electricity - Conversion Rate: n/a

Gasoline Hybrid Vehicles - Taxability: n/a

Gasoline Hybrid Vehicles - Conversion Rate: Not Applicable

Hydrogen - Taxability: n/a

Hydrogen - Conversion Rate: Not Applicable

LNG - Taxability: n/a

LNG - Conversion Rate: n/a

LPG - Taxability: n/a

LPG - Conversion Rate: n/a

Methanol or "M85" - Taxability: n/a

Methanol or "M85" - Conversion Rate: Not Applicable

Other - Taxability: n/a

Other - Conversion Rate: Not Applicable

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Ethanol		Yes
Toluline		Yes
Methanol		Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Contaminated fuel is exempt as per Arizona Revised Statute 28-5610.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Fuel Supplier Report E-120	27th of each month	27th of each month
Restricted Distributor Report E-140	27th of each month	n/a

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Other

Other (please specify): n/a-electronic filling only

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Fuel Supplier Report and Restricted Distributor Report mandated to be filed electronically. Due by 4:59 PM Arizona time on due date.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: The next business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Fuel Supplier Report - Excise	$25 late fee	5% of tax due penalty, 1% per month or portion of a month interest
Fuel Supplier Report - UST	$25 late fee	5% of tax due penalty, 1% per month or portion of a month interest
Restricted Distributor – Excise	n/a	n/a
Restricted Distributor – UST	n/a	n/a

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: Same as gasoline – taxed at a rate of 18 cents per gallon.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: No

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: If an entity owned the fuel cargo for even one second, they must report and they must show the Arizona taxes in invoicing. See ARS 28-5925(B).

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

Yes. Five business days before the date on which the tax is required to be remitted to the State. See ARS 28-5637.

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: No

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

The Arizona supplier license requires the licensee to post a surety bond in an amount equal to or greater than the highest monthly tax liability in the last twelve months, multiplied by two. Statutory minimum bond is $5,000. Statutory maximum bond is $5,000,000.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Supplier	Yes	1,2,3,5,6,8,10
Permissive Supplier	Yes	1,2,3,5,6,8,10
Supplier with Blanket Election	Yes	1,2,3,5,6,8,10,
Restricted Distributor	No	2,3,6
Vendor	No	4

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

R17-8-602. Exports A. To qualify under this Article for a refund of Arizona fuel tax paid on motor fuel exported, a claimant shall provide the following documents to support a complete application for refund: 1. 2. 3. Export to another state within the United States: a. Terminal, carrier, or bulk plant bill of lading or delivery ticket showing the point of origin and destination of the motor fuel; b. c. d. e. f. Invoice or monthly supplier report schedule indicating that the Arizona tax was paid; Motor fuel invoice or shipping document reflecting final destination and gallons exported; Tax report establishing that the destination state’s tax was reported; Name and license number issued by the destination state of the licensee responsible for payment of motor fuel tax and tax reporting to the destination state; and If the export of motor fuel is a diversion, the claimant shall provide the following documents to the Department: i. ii. A carrier bill of lading; and Other documentation which supports the delivery of motor fuel to a specific location, other than its intended destination. Exports to Mexico: a. Documentation under subsection (A)(1), b. c. U.S. Department of Commerce export documentation, and Copy of Mexican Pedimento indicating authorization for import and verification of the motor fuel import.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

Only if the supplier is licensed as a permissive supplier or supplier with blanket election.

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Additional details (optional): Yes we do require collection.

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

Amended reports are required to be submitted electronically. Suppliers are required to submit the entire report with amending the information that is changing.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: Tax due late loads are subject to 5% penalty and 1% Interest per month or portion of a month until paid, except as provided in ARS 28-5621 (A).

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Per Arizona Revised Statute 28-5624(B), shipping documentation shall include 1) the date of shipment of the fuel, 2) the quantity and particular description of the fuel, 3) the names of the consignor and consignee, 4) the destination of the fuel shipment, 5) other information as the director requires.

Per Arizona Revised Statute 28-5925(B), the supplier and each reseller shall list the amount of tax as a separate line item on all invoices or billing or as a separate billing.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Arizona Revised Statute 28-5610 – Exemptions

Arizona Revised Statute 28-5610(D) Except as provided in subsection E and F of this section, a person who claims an exemption pursuant to this section shall perfect the exemption by claiming a refund pursuant to section 28-5612.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Per Arizona Revised Statute 28-5618(C), a supplier may amend a report filed pursuant to this section within three years after the date the original tax report was filed unless the report for the period is final due to an audit.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

DId not change from last version.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Other

Other (please specify): BOL date or the date of import.

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

https://azdot.gov/mvd/services/professional-services/fuel-tax-information/notices-updates-and-reports

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

International Fuel Tax Association, Inc (www.iftach.org) Federation of Tax Administrators (taxadmin.org)

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

n/a

STATE OF ARKANSAS

Section 1 – Contact Information

Agency: Department of Finance and Administration – Motor Fuel Tax

Name: Rodney Richard

Phone Number: (501) 682-4800

E-mail Address: Rodney.Richard@dfa.arkansas.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Motor Fuel Tax Law: Arkansas Code § 26-55-201 et seq. Special

Diesel:

Motor Fuels Taxes: Arkansas Code § 26-56-201 et seq.

Aviation Fuel:

Motor Fuel Tax Law: Arkansas Code § 26-55-207 et seq.

Jet Fuel:

Motor Fuels Taxes: Arkansas Code § 26-56-201 (B) (S) et seq.

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Other

Gasoline - Other (please specify): First Receiver Below the Rack

Diesel: Other

Diesel - Other (please specify): First Receiver Below the Rack

Aviation Fuel: Other

Aviation Fuel - Other (please specify): Final Consumer – subject to Arkansas Sales and Use Tax not Motor Fuel Tax

Jet Fuel: Other

Jet Fuel - Other (please specify): Final Consumer – subject to Arkansas Sales and Use Tax not Motor Fuel Tax

Section 4 – First Receiver / Point of Taxation

First Receiver:

Means a supplier who purchases fuel from a pipeline importer or who imports fuel into the state by motor vehicle tank truck.

Point of Taxation:

Tax is levied when the product is removed from a qualified terminal within the state for delivery to a location within state or when imported into the state for delivery to a bulk storage within the state. The licensed First Receiver is responsible for collecting and reporting the taxes.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: .247 per gallon

Diesel: .285 gallon

Aviation Fuel: 6.5% State Sales and Use Tax Plus local sales and use tax based on point of delivery

Jet Fuel: 6.5% State Sales and Use Tax plus local sales and use tax based on point of delivery

Ethyl Alcohol: .247

Methyl Alcohol: .247

LNG: .05 per gallon

CNG: .05 per gallon

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Net Gallons

Please provide the reference information:

Arkansas Motor Fuel Schedules and XML Developer Guide (www.arkansas .gov/motorfuel)

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

8-7-906. Petroleum environmental assurance fee. The maximum rate for the fee shall be at a rate of three-tenths of one cent (0.3cent) or .003 for per each gallon of fuel. The fee shall be paid by the first distributor or supplier receiving fuel from a terminal in this state, or, if the fuel will never be stored in a terminal in this state, then by the distributor or supplier who first imports fuel into this state by tank truck.

Section 7 – Rate Updates

Please list any rate updates for your state:

N/A

Section 8 – State Collection Allowance

Please describe your state collection allowance:

N/A

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

State Incentives: N/A

- State Laws Regulations: Alternative Fuels Tax (Reference Arkansas Code 26-62-201)
- Natural Gas Metering (Reference Arkansas Code 26-62-203)
- Liquefied Petroleum Gas (LPG) Tax (Reference Arkansas Code 26-56-301 and 26-56-304)
- Alternative Fuel Vehicle (AFV) Conversion (Reference Arkansas Code 26-62-214)

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: Not taxable

B100 - Misc. Taxability: Not taxable

Ethanol - Motor Fuel Taxability: Not taxable

Ethanol - Misc. Taxability: Not taxable

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is not taxable. Any other blends such as B99 are taxed like clear diesel fuel. The tax rate is $0.285/gallon for clear and $0.06/gallon for dyed.

Ethanol: Taxable once received below the rack at an IRS terminal. Taxed the same as gasoline. The current tax rate is $0.247/gallon.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Yes

CNG - Conversion Rate: 126.67 c.f. equal 1 gallon

E85 - Taxability: Yes

E85 - Conversion Rate: Not Applicable

Electric Vehicles/Electricity - Taxability: No

Electric Vehicles/Electricity - Conversion Rate: Not Applicable

Gasoline Hybrid Vehicles - Taxability: Yes

Gasoline Hybrid Vehicles - Conversion Rate: Not Applicable

Hydrogen - Taxability: Yes

Hydrogen - Conversion Rate: Not Applicable

LNG - Taxability: Yes

LNG - Conversion Rate: 5.66 lbs.

LPG - Taxability: Yes

LPG - Conversion Rate: Not Applicable

Methanol or "M85" - Taxability: Yes

Methanol or "M85" - Conversion Rate: Not Applicable

Other - Taxability: None

Other - Conversion Rate: Not Applicable

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
n/a		No

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: No

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Motor Fuel Tax Return	25th of the following month	25th of the following month
Natural Gas Fuel	25th of the following month	25th of the following month
Dyed Diesel	20th of the following month	20th of the following month

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Received by Due Date

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): By 11:59 p.m. of the due date.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: The next business day following the weekend of holiday.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Same as above		

Additional information: 5 percent per month with a maximum of 35 percent.

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: Is treated the same as gasoline

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: No

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: The first licensed distributor/supplier is responsible for reporting and paying the tax for the fuel on their monthly gasoline or special fuel tax return.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: No

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

Each licensed distributor and supplier are required to hold a surety bond of no less than one and a half (1½) times the prior six months' average of fuel tax due. Estimated gallons may be used in lieu of six-month average.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Supplier	Yes	1,2,3
Distributor	Yes	1,2,3

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Valid Arkansas Motor Fuel license along with supporting documentation (Bill of Lading, Delivery Ticket and ARDOT Import/Export Permit)

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

Arkansas does allow the collection of our state tax on fuel being imported into the State of Arkansas if the origin state requires the fuel supplier to collect the destination state taxes. In order to collect the Arkansas tax, the fuel supplier must hold a valid Arkansas Motor Fuel Tax license as a Licensed Importer or First Receiver.

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: No

Additional details (optional): No, “At the rack” and “above the rack” terminal transactions are not taxable or reportable in Arkansas. Arkansas is a “below the rack” state. Under the Arkansas Code, motor fuel is considered to be received and reportable once it is removed from the pipeline and loaded into tank cars, ships, etc. or imported in the state via truck. The taxability of any fuel once it is “received” will be dependent upon the Arkansas licensing of the seller and buyer. (Licensed Importer vs Licensed First Receiver vs Unlicensed customer)

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

All amended returns are required to be filed electronically. We do not accept any paper returns.

Our state requires the resubmission of the entire return including changes in order to replace the current return on file via our Arkansas Taxpayer Access Point (ATAP) system

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: N/A

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Under the Arkansas Code 26-55-606, the following information is required on a bill of lading; (1) The seller's or the purchaser's supplier or distributor license number; (2) The origin of the transport trip; (3) The approximate destination or destination of the transport trip; (4) The type or types of fuels being transported and quantity or quantities of fuels to be delivered to each destination; (5) The person or person's responsible for the payment of the fuels tax; and (6) Such other information or forms as the Director of State Highways and Transportation by rule may adopt or require to implement the intent of this subchapter.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

The sale of motor fuel to the United States Government is exempt in Arkansas. (Reference Arkansas Code 26-55-207 (3))

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Under Arkansas Code 26-18-306 (i), the statute of limitations for filing an amended return is three (3) years from the time the return was filed.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Under the Arkansas Code 26-18-306 (i), the statute of limitations for applying for a refund is three (3) years from the date that the return is filed or two years from the date the tax was paid, whichever period expires later.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Other

Other (please specify): Our system requires the BOL number along with received/shipped date for all reported loads of fuel.

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

For informational purposes, you can view our tax forms and schedules on our website at www.arkansas.gov/motorfuel under Tax forms. Also, the Motor Fuel Tax XML Developer Guide, Schema, and XML Upload Instructions are available on our website under XML.

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: No

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

N/A

STATE OF CALIFORNIA

Section 1 – Contact Information

Agency: California Department of Tax and Fee Administration (CDTFA)

Name: Brian Kimsey / Olivia Figueroa / Dolores Rodriguez

Phone Number: (916) 309-0401

E-mail Address: brian.kimsey@cdtfa.ca.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Note: CDTFA (the department) is the successor to, and is vested with, all the duties, powers, and responsibilities of the Board of Equalization (board). All laws prescribing the duties, powers, and responsibilities of the board to which the department succeeds, together with all lawful rules and regulations established under those laws, are expressly continued in force, including, but not limited to, existing processes and remedies available to a taxpayer or feepayer such as settlement options and appeals processes.

Gasoline:

Motor Vehicle Fuel Tax Law, Part 2, Division 2, Revenue and Taxation Code (R&T Code), Sections 7301 – 8526.

Regulations: Title 18, California Code of Regulations, Division 2, Chapter 1.

Diesel:

Diesel Fuel Tax Law, Part 31, Division 2, Revenue and Taxation Code (R&T Code), Sections 60001 – 60709.

Regulations: Title 18, California Code of Regulations, Division 2, Chapter 3.

Aviation Fuel:

Motor Vehicle Fuel Tax Law, Part 2, Division 2, Revenue and Taxation Code (R&T Code), Sections 7301 – 8526.

Regulations: Title 18, California Code of Regulations, Division 2, Chapter 1.

Jet Fuel:

Motor Vehicle Fuel Tax Law, Part 2, Division 2, Chapter 2.5, Aircraft Jet Fuel Tax, Revenue and Taxation Code (R&T Code), Sections 7385 – 7398.

Regulations: Title 18, California Code of Regulations, Division 2, Chapter 1

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack, Other

Gasoline - Other (please specify): Motor Vehicle Fuel Tax Law, R&T Code Section 7362 “Rack Removal” The tax is imposed on the removal of motor vehicle fuel in California from a terminal if the motor vehicle fuel is removed from the rack. R&T Code Section 7363 “Other” The tax is also imposed on all of the following: (a) The removal of motor vehicle fuel from a refinery if the removal is by bulk transfer and the refiner or the owner of the motor vehicle fuel immediately before the removal is not a licensed supplier, or if the removal is at the refinery rack. (b) The entry of motor vehicle fuel into California for sale, consumption, use, or warehousing if either of the following applies: 1) The entry is by bulk transfer and the enterer is not a licensed supplier. 2) The entry is not by bulk transfer. (c) The removal or sale of motor vehicle fuel in California to an unlicensed person unless there was a prior taxable removal, entry, or sale of the motor vehicle fuel. (d) The removal or sale of blended motor vehicle fuel in California by the blender thereof. The number of gallons of blended motor vehicle fuel subject to tax is the difference between the total number of gallons of blended motor vehicle fuel removed or sold and the number of gallons of previously taxed motor vehicle fuel used to produce the blended motor vehicle fuel. R&T Code Section 7364 “Backup tax” A "backup tax" is imposed: (a) on the delivery into the fuel tank of a motor vehicle fuel-powered highway vehicle of: (1) Any motor vehicle fuel on which a claim for refund has been allowed; or (2) any liquid on which tax has not been imposed by this part, Part 3 (commencing with section 8601, Use Fuel Tax Law), or Part 31 (commencing with Section 60001, Diesel Fuel Tax Law).

Diesel: At the terminal rack, Other

Diesel - Other (please specify): Diesel Fuel Tax Law, R&T Code Section 60051 “Rack Removal” The tax is imposed on the removal of diesel fuel in California from a terminal if the diesel fuel is removed from the rack. R&T Code Section 60052 “Other” The tax is also imposed on all of the following: (a) The removal of diesel fuel in California from a refinery if the removal is by bulk transfer and the refiner or the owner of the diesel fuel immediately before the removal is not a diesel fuel registrant, or if the removal is at the refinery rack. (b) The entry of diesel fuel into California for sale, consumption, use, or warehousing if either of the following applies: 1) The entry is by bulk transfer and the enterer is not a diesel fuel registrant. 2) The entry is not by bulk transfer. (c) The removal or sale of diesel fuel in California to an unregistered person unless there was a prior taxable removal, entry, or sale of the diesel fuel. (d) The removal or sale of blended diesel fuel in California by the blender thereof. The number of gallons of blended diesel fuel subject to tax is the difference between the total number of gallons of blended diesel fuel removed or sold and the number of gallons of previously taxed diesel fuel used to produce the blended diesel fuel. R&T Code Section 60058 “Backup tax" A "backup tax" is imposed: (a) On the delivery into the fuel tank of a diesel fuel-powered highway vehicle of: (1) Any diesel fuel that contains dye. (2) Any diesel fuel on which a claim for refund has been allowed (3) Any liquid on which tax has not been imposed by this part, Part 2 (commencing with section 7301, Motor Vehicle Fuel Tax Law), or Part 3 (commencing with Section 8601, Use Fuel Tax Law). (b) On the sale of any diesel fuel on which a claim for refund has been allowed. (c) On the sale and delivery into the fuel tank of a diesel-powered highway vehicle of any diesel fuel that contains a dye or any liquid on which tax has not been imposed by this part, Part 2 (commencing with Section 7301), or Part 3 commencing with Section 8601). R&T Code Section 60116 “Interstate user component b rate” Commencing on July 1, 2013, and on each July 1 thereafter, the board (CDTFA) shall establish a tax rate per gallon, rounded to the nearest one-tenth of one cent ($0.001), by multiplying the average retail price per gallon (including the federal excise tax and excluding the state excise tax and the sales and use tax) of diesel fuel sold

in this state by a percentage equal to the combined state and local sales tax rate established by Part 1 (commencing with Section 6001) and Part 1.5 (commencing with Section 7200) of Division 2 of the Revenue and Taxation Code and Section 50 35 of Article XIII of the California Constitution. The average retail price per gallon shall be the average of weekly retail prices for the 12-month period ending on the last day of January prior to the effective date of the new rate. In determining the average retail price per gallon, the board (CDTFA) shall use the weekly average retail price as reported by the United States Energy Information Administration (EIA). In the event the EIA information is delayed or discontinued, the board (CDTFA) may base its determination on other sources of the average retail price of diesel fuel. The board (CDTFA) shall make its determination of the rate no later than March 1 of the same year as the effective date of the new rate.

Aviation Fuel: Other

Aviation Fuel - Other (please specify): See Motor Vehicle Fuel above.

Jet Fuel: Other

Jet Fuel - Other (please specify): Motor Vehicle Fuel Tax Law, R&T Code Section 7392 "Rate of Tax" The tax is imposed upon every aircraft jet fuel dealer at the rate of two cents ($0.02) for each gallon the aircraft jet fuel sold to an aircraft jet fuel user or used by the dealer as an aircraft jet fuel user. An aircraft jet fuel user means any person who uses aircraft jet fuel for the propulsion of an aircraft in California except the following: (a) A common carrier by air engaged in the business of transporting persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the authority of the laws of California, of the United States or of any foreign government. (b) A person engaged in the business of constructing or reconstructing by manufacture or assembly of completed aircraft, or modifying, overhauling, repairing, maintaining, or servicing aircraft. (c) The armed forces of the United States. Use Fuel Tax Law, R&T Code Section 8651 "Levy of tax" An excise tax is imposed on the use of fuel. Per R & T Code Section 8604, fuel includes any combustible gas or liquid, by whatever name the gas or liquid may be known or sold, of a kind used in an internal combustion engine for the generation of power to propel a motor vehicle on the highways, except fuel that is subject to the tax imposed by Part 2 (commencing with R & T Code Section 7301, MVF) or Part 31 (Commencing with R & T Code Section 60001, diesel fuel)

Section 4 – First Receiver / Point of Taxation

First Receiver:

First Receiver-: Not applicable

Point of Taxation:

Point of Taxation: This is covered in Section 3 above.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: R&T Code section 7360: As of July 1, 2026, the rate is $0.634 per gallon.

Diesel: R&T Code section 60050: As of July 1, 2026, the rate is $0.482 per gallon.

Aviation Fuel: As of July 1, 2026, the rate is $0.197 per gallon.

Jet Fuel: R&T Code Section 7392: As of December 1, 1969, the rate is $0.02 per gallon

Ethyl Alcohol: Alternative Fuel R&T Code section 8651: As of January 1, 1994, the rate is $0.18 per gallon. R&T Code section 8651.4: As of July 1, 2021, the rate is $0.06 per each gallon of dimethyl ether-liquefied petroleum gas fuel blend used. R&T Code section 8651.5: As of January 1, 1966, the rate is $0.06 per each gallon of liquefied petroleum gas used. R&T Code section 8651.6: As of January 1, 2015, the rate is $0.0887 for each 126.67 cubic feet or 5.66 pounds, of compressed natural gas used, measured at standard pressure and temperature. R&T Code section 8651.6: As of January 1, 2015, the rate is $0.1017 for each 6.06 pounds of liquid natural gas used. R&T Code section 8651.8: As of January 1, 1994, the rate is $0.09 per gallon of ethanol or methanol containing not more than 15 percent gasoline or diesel fuel. The rate is one-half the rate prescribed by R&T Code section 8651 for each gallon of fuel used. R&T Code section 8651.9: As of July 1, 2021, the rate is $0.06 per each gallon of dimethyl ether used.

Methyl Alcohol: Alternative Fuel R&T Code section 8651: As of January 1, 1994, the rate is $0.18 per gallon. R&T Code section 8651.4: As of July 1, 2021, the rate is $0.06 per each gallon of dimethyl ether-liquefied petroleum gas fuel blend used. R&T Code section 8651.5: As of January 1, 1966, the rate is $0.06 per each gallon of liquefied petroleum gas used. R&T Code section 8651.6: As of January 1, 2015, the rate is $0.0887 for each 126.67 cubic feet or 5.66 pounds, of compressed natural gas used, measured at standard pressure and temperature. R&T Code section 8651.6: As of January 1, 2015, the rate is $0.1017 for each 6.06 pounds of liquid natural gas used. R&T Code section 8651.8: As of January 1, 1994, the rate is $0.09 per gallon of ethanol or methanol containing not more than 15 percent gasoline or diesel fuel. The rate is one-half the rate prescribed by R&T Code section 8651 for each gallon of fuel used. R&T Code section 8651.9: As of July 1, 2021, the rate is $0.06 per each gallon of dimethyl ether used.

LNG: The excise tax imposed on compressed natural gas (CNG), liquid natural gas (LNG), liquefied petroleum gas (LPG), and as of July 1, 2021, dimethyl ether (DME), and DME-LPG blends, as vehicle fuels can be paid through an annual flat-fee rate sticker tax based on the following gross vehicle weight rating: Unladen Weight Fee All passenger cars and other vehicles 4,000 pounds (lbs.) or less $36 More than 4,000 lbs. but less than 8,001 lbs. $72 More than 8,000 lbs. but less than 12,001 lbs. $120 12,001 lbs. or more $168

CNG: The excise tax imposed on compressed natural gas (CNG), liquid natural gas (LNG), liquefied petroleum gas (LPG), and as of July 1, 2021, dimethyl ether (DME), and DME-LPG blends, as vehicle fuels can be paid through an annual flat-fee rate sticker tax based on the following gross vehicle weight rating: Unladen Weight Fee All passenger cars and other vehicles 4,000 pounds (lbs.) or less $36 More than 4,000 lbs. but less than 8,001 lbs. $72 More than 8,000 lbs. but less than 12,001 lbs. $120 12,001 lbs. or more $168

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Other

Other (please specify): See Reference Information Below.

Please provide the reference information:

Diesel Fuel Tax Law - Sec. 60025 (https://cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60025.html)

Motor Vehicle Fuel Tax Law - Sec. 7315
(https://www.cdtfa.ca.gov/lawguides/vol3/mvftl/mvftl-7315.html)

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Health and Safety Code (HSC) section 25299.41 (https://www.cdtfa.ca.gov/lawguides/vol4/ustmfl/ustmfl-25299-41.html): The underground storage tank (UST) maintenance fee is applicable to each gallon of petroleum placed in a UST and is due from the owner of the UST. Current fee rate is two cents ($0.020) per gallon HSC section 25299.41 and HSC section 25299.43 (https://www.cdtfa.ca.gov/lawguides/vol4/ustmfl/ustmfl-25299-43.html).

Government Code section 8670.40 (https://www.cdtfa.ca.gov/lawguides/vol4/osrpl/osrpl-8670-40.html): The oil spill prevention and administration fee is imposed on:

- All crude oil and renewable fuel* received at a marine terminal.
- Petroleum products received at a marine terminal from outside California.
- All crude oil, petroleum products, and renewable fuel* received at a refinery within California.
- Renewable fuel received at a renewable fuel receiving facility* from outside the state.
- Renewable fuel shipped from a renewable fuel production facility*.

Current fee rate as of July 1, 2026 is $0.099 cents per barrel of crude oil, petroleum products, and renewable fuel Government Code section 8670.40 (https://www.cdtfa.ca.gov/lawguides/vol4/osrpl/osrpl-8670-40.html).

*Beginning January 1, 2022, the OSPA Fee Program expanded to include all renewable fuels and added new registration requirements for renewable fuel production facilities and renewable fuel receiving facilities.

Section 7 – Rate Updates

Please list any rate updates for your state:

Motor Vehicle Fuel R&T Code section 7360: Effective July 1, 2020, rate is adjusted annually each July 1 for the change in California CPI. Effective July 1, 2026, rate increased to 63.4 cents ($0.634) per gallon. Aviation Gas R&T Code section 7360(a): Effective July 1, 2024, rate is adjusted annually each July 1 for the change in California CPI. Effective July 1, 2026, rate increased to 19.7 cents ($0.197) per gallon. Diesel Fuel R&T Code section 60050: Effective July 1, 2020, rate is adjusted annually each July 1 for the change in California CPI. Effective July 1, 2026, rate increased to 48.2 cents ($0.482) per gallon. Interstate User (IFTA) R&T Code section 60116: Effective July 1, 2013, rate is adjusted annually each July 1. Rate consists of the diesel fuel excise tax rate plus the “component b” rate. As of July 1, 2026, the rate is 97.9 cents per gallon. The new component b rate for the period of July 1, 2026 through June 30, 2027 is 49.7 cents ($0.497).

Section 8 – State Collection Allowance

Please describe your state collection allowance:

None.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Excise taxes on ethanol and methanol containing not more than 15% gasoline or diesel fuel are reduced to $0.09 per gallon per R&T Code sections 8651 to 8651.8.

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: B100 is diesel fuel and is taxed under the Diesel Fuel Tax Law

B100 - Misc. Taxability: Sales Tax

Ethanol - Motor Fuel Taxability: $0.09/gallon as long as not more than 15% gasoline is blended with ethanol. Ethanol containing not more than 15% gasoline is taxable as a "Use Fuel" at $0.09 per gallon under the Use Fuel Tax Law. Ethanol containing more than 15% gasoline is taxed under the MVF Tax Law at the current tax rate.

Ethanol - Misc. Taxability: Sales Tax

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 or any blend is considered a diesel fuel and is taxed as diesel fuel. The tax is paid by the importer upon entry into California.

Ethanol: Licensing depends on the role in the distribution system. If importing 100% ethanol then no license is required. See Section 4 – "Alternative Fuel" for the application of the tax.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: See Alternative Fuels Above

CNG - Conversion Rate: Rate per 126.67 cubic feet or 5.66 pounds

E85 - Taxability: See Alternative Fuels Above

E85 - Conversion Rate: Not applicable

Electric Vehicles/Electricity - Taxability: Not Taxed

Electric Vehicles/Electricity - Conversion Rate: Not applicable

Gasoline Hybrid Vehicles - Taxability: Gasoline consumed in hybrid vehicle is taxed at current MVF rate.

Gasoline Hybrid Vehicles - Conversion Rate: Not Applicable

Hydrogen - Taxability: Hydrogen fuel cell technology is not subject to excise tax currently.

Hydrogen - Conversion Rate: Not Applicable

LNG - Taxability: See Alternative Fuels Above

LNG - Conversion Rate: Rate per 6.06 pounds

LPG - Taxability: See Alternative Fuels Above

LPG - Conversion Rate: Not applicable

Methanol or "M85" - Taxability: See Alternative Fuels Above

Methanol or "M85" - Conversion Rate: Not Applicable

Other - Taxability: See Alternative Fuels Above

Other - Conversion Rate: Not Applicable

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Alkylate (122)	MVF Rate	No
Butane & Isobutane (055)	MVF Rate	No
Butene (122)	MVF Rate	No
Catalytically cracked gasoline (122)	MVF Rate	No
Coker Gasoline (122)	MVF Rate	No
Ethyl tertiary butyl ether (249 - ETBE)	MVF Rate	No
Hexane (122)	MVF Rate	No
Hydrocrackate (122)	MVF Rate	No
Isomerate (122)	MVF Rate	No
Light naphtha (126)	MVF Rate	No
Methyl tertiary butyl ether (093 - MTBE)	MVF Rate	No
Mixed xylene (076 - not including any separated isomer of xylene)	MVF Rate	No
Naphtha (126)	MVF Rate	No
Natural Gasoline (061)	MVF Rate	No
Pentane (059)	MVF Rate	No
Pentane mixture (059)	MVF Rate	No
Polymer gasoline (122)	MVF Rate	No
Raffinate (223)	MVF Rate	No
Reformate (071)	MVF Rate	No
Straight-run gasoline (065)	MVF Rate	No
Straight-run naphtha (126)	MVF Rate	No
Tertiary amyl methyl ether (121 - TAME)	MVF Rate	No
Teritary butyl alcohol (gasoline grade)(TBA) (122)	MVF Rate	No
Thermally cracked gasoline (122)	MVF Rate	No
Toluene (199)	MVF Rate	No
Transmix containing gasoline (100)	MVF Rate	No

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: There is an allowance for tax-paid diesel fuel lost through the accidental conversion of undyed diesel fuel to dyed diesel fuel or tax-paid diesel fuel lost through the intentional conversion of undyed diesel fuel to dyed diesel fuel in the ordinary course of handling (such as purging hoses) that may be claimed as a credit or refund. There are no such allowances for motor vehicle fuel (gas) or alternative fuels (alcohol fuels, CNG, LPG, LNG, DME, DME-LPG blends, kerosene).

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Supplier of Motor Fuel Vehicle Tax Return, CDTFA-501-PS	Last Day of the Month following the monthly period to which it relates	Same as the report's due date
Train Operator Information Report, CDTFA-506-PT	Same	N/A
Terminal Operator Information Report, CDTFA-506-PO	Same	N/A
Petroleum Carrier Report, CDTFA-506-PC	Same	N/A
Aircraft Dealer Jet Fuel Tax Return, CDTFA-501-MJ	Same	Same as the report's due date
Supplier of Diesel Fuel Tax Return, CDTFA-501-MJ	Same	Same as the report's due date
Exempt Bus Operator Diesel Fuel Tax Return, CDTFA-501-DB	Same	Same as the report's due date
Government Entity Diesel Fuel Tax Return, CDTFA-501-DG	Same	Same as the report's due date
Diesel Fuel Claim for Refund on Nontaxable Uses, CDTFA-770-DU	N/A	N/A
Diesel Fuel Ultimate Vendor Report / Claim for Refund, CDTFA-770-DV	N/A	N/A
Diesel Fuel Tax Claim for Refund - Sales to Ultimate Purchasers, CDTFA-770-DVW	N/A	N/A
Claim for Refund on Nontaxable Sales of Exports of Diesel Fuel, CDTFA-770-DZ	N/A	N/A
Exempt Bus Operator Use Fuel Tax Return, CDTFA-501-AB	Last day of the month following the quarterly period in which the taxable use of the fuel occurs	Same as the report's due date
User Use Fuel Tax Return, CDTFA-501-AU	Same	Same as the report's due date
Vendor Use Fuel Tax Return CDTFA-501-AV	Same	Same as the report's due date
Interstate User Diesel Fuel Tax Return, CDTFA-501-DI	Last day of the month following the monthly period to which it relates	Same as the report's due date
IFTA Quarterly Fuel Use Tax Report	Last day of the month following the quarterly period to which it relates	Same as the report's due date

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): 11:59 pm on due date

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: Postmarked by the end of the next business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Supplier of Motor Vehicle Fuel Tax Return, CDTFA-501- PS	10% failure to file, section 7655(b) 10% failure to file when paying by EFT, section 7659.9(d)	10% failure to pay, section 7655(a) 10% failure to pay by EFT, section 7659.9(e)(f)
Aircraft Dealer Jet Fuel Tax Return, CDTFA- 501-MJ	10% failure to file, section 7655(b) 10% failure to file when paying by EFT, section 7659.9(d)	10% failure to pay, section 7655(a) 10% failure to pay by EFT, section 7659.9(e)(f)
Supplier of Diesel Fuel Tax Return, CDTFA- 501-DD	10% failure to file, section 60207(b) 10% failure to file when paying by EFT, section 60250(d)	10% failure to pay, section 60207(a) 10% failure to pay by EFT, section 60250(e)(f)
Exempt Bus Operator Diesel Fuel Tax Return, CDTFA-501-DB	10% failure to file, section 60207(b) 10% failure to file when paying by EFT, section 60250(d)	10% failure to pay, section 60207(a) 10% failure to pay by EFT, section 60250(e)(f)
Government Entity Diesel Fuel Tax Return, CDTFA-501-DG	10% failure to file, section 60207(b) 10% failure to file when paying by EFT, section 60250(d)	10% failure to pay, section 60207(a) 10% failure to pay by EFT, section 60250(e)(f)
Exempt Bus Operator Use Fuel Tax Return, CDTFA-501-AB	10% failure to file, section 60207(b) 10% failure to file when paying by EFT, section 60250(d)	10% failure to pay, section 60207(a) 10% failure to pay by EFT, section 60250(e)(f)
User Use Fuel Tax Return, CDTFA-501-AU	10% failure to file, section 8876(b) 10% failure to file when paying by EFT, section 8760(d)	10% failure to file, section 8876(a) 10% failure to pay by EFT, section 8760(e)(f)
Vendor Use Fuel Tax Return, CDTFA-501- AV	10% failure to file, section 8876(b) 10% failure to file when paying by EFT, section 8760(d)	10% failure to file, section 8876(a) 10% failure to pay by EFT, section 8760(e)(f)
Interstate User Diesel Fuel Tax Return, CDTFA-501-DI	10% failure to file, section 60207(b) 10% failure to file when paying by EFT, section 60250(d)	10% failure to pay, section 60207(a) 10% failure to pay by EFT, section 60250(e)(f)
IFTA Quarterly Fuel Use Tax Report	A penalty of $50 or 10% of delinquent taxes, whichever is greater is imposed for failure to file a return or late filing	A penalty of $50 or 10% of delinquent taxes, whichever is greater for underpayment of the taxes due

Additional information: The penalties imposed are limited to a maximum of 10% of the tax for which the return is required.

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 is taxed at half the rate established in R&T Code Section 8651. R&T Code section 8651.8: Ethanol containing not more than 15% gasoline or diesel fuel. Ethanol containing not more than 15% gasoline or diesel fuel. The denaturant is not counted towards the 15% threshold.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: • Vessel/barge/pipeline/train operators file a CDTFA-501-PC, Petroleum Carrier Report – report receipts and deliveries of liquid petroleum product for product movements originating and/or terminating in California. • Train Operators file CDTFA-506-PT, Train Operator Information Report – report all exempt purchases of undyed diesel fuel, dyed diesel fuel, and motor vehicle fuel for use in California.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: The position holder is the supplier responsible for reporting terminal rack removals and paying any applicable excise tax, not the transferee.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: • Sales tax applies to sales of gasoline, clear diesel and dyed diesel. There is an additional sales tax amount on retail sales of diesel fuel. There is a partial sales tax exemption of the additional sales tax for diesel fuel that is sold for use in a manner that is exempt from the diesel fuel tax imposed by R & T Code section 6001 and not subject to the backup tax imposed by R & T Code section 60058, or the government entity payment, and diesel fuel used in exempt bus operations. Motor vehicle fuel sales are exempt from the state- wide sales and use tax rate. • The sales tax rates are set by the legislative process. Local municipalities and special taxing districts may also pass additional taxes that are added on to the statewide rate. • Sales tax is calculated on the value of the MVF or diesel fuel sold.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

· R & T Code section 7486 (https://www.cdtfa.ca.gov/lawguides/vol3/mvftl/mvftl-7486.html)(MVF): The CDTFA may require any person to deposit security as it may determine appropriate. The amount of the security shall be fixed by the CDTFA but shall not be more than three times the estimated average monthly tax liability of the person. The total amount of security shall not be in excess of one million dollars ($1,000,000) where the person has established to the satisfaction of the CDTFA that this security, together with property to which the lien imposed by R&T Code Section 7872 attaches, is sufficient security to ensure payment of taxes equivalent to three times the estimated average monthly tax liability of the person.

· R&T Code section 60401 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60401.html)(Diesel fuel): The CDTFA may require any person to deposit security as it may determine appropriate. The amount of the security shall be fixed by the CDTFA but shall not be more than three times the estimated average monthly tax liability of the person. The total amount of security shall not be in excess of one million dollars ($1,000,000) where the person has established to the satisfaction of the CDTFA that this security, together with property to which the lien imposed by R&T Code section 60445 attaches, is sufficient security to ensure payment of taxes equivalent to three times the estimated average monthly tax liability of the person.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Supplier	Yes	1,2,5,8,10
Terminal Operator	No	7,10
Exempt Bus Operator	Yes	1
Government Entities	Yes	11
Ultimate Vendors	No	Refunds Only
Industrial User	No	
Carrier (Pipeline, Train and Vessel Operator)	No	6
Qualified Highway Vehicle	Yes	11 (Backup Tax)
Train Operators must report all exempt purchases of diesel fuel	No	

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

California collects taxes when fuel is removed at the rack.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Additional details (optional): Yes, we collect taxes when fuel is removed at the rack. No, imports of fuel will be reported and paid for by the enterer/supplier of this state.

Section 33 – Amended Returns

How are amended returns filed in your state?: Both

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

Depending on the data issues involved, the CDTFA may require a complete resubmission/amended return with all the applicable data or just the supplemental data. Taxpayers have the ability and discretion to file either. Amended electronic return file types are currently accepted on Flat File (FLT), Electronic Data Exchange (EDI), IRS EDI, Bulk EDI, and Bulk IRS EDI, depending on the applicable account type.

Please note: Our department highly encourages electronic return submissions. Currently, all amended returns are filed electronically, although we have the capacity to accept full resubmission/amendments via paper too. Supplemental amendments are not accepted via paper.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: Suppliers should report transactions for the period in which the transaction occurred. There is no specific timeframe in which a supplier may report late loads. However, late information should be reported within a reasonable amount of time after becoming aware of the late information.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Section 36-What data elements are required on BOL/Shipping document and or Invoice by your state? Please provide the statutory reference.

Special Taxes Administration- Miscellaneous California Code of Regulations 4901 (https://www.cdtfa.ca.gov/lawguides/vol4/stam/stam-reg4901.html), *Records*, applies to all California fuel tax programs and specifies the basic elements that generally would appear on shipping documents and invoices, as being required records relating to transactions that must be

maintained.

Some statutes list specific requirements for invoice elements. Others state that records must be maintained as required by CDTFA, which is supported by Regulation 4901.

Aircraft Jet Fuel:

Regulation 1177 (https://www.cdtfa.ca.gov/lawguides/vol3/mvftr/mvftr-reg1177.html)**. Records of Aircraft Jet Fuel Dealer**

(b) SPECIFIC APPLICATIONS. In addition to the record keeping requirements set forth in subdivision (a), aircraft jet fuel dealers shall comply with the following requirements. Aircraft jet fuel dealers shall maintain the following:

(1) A complete record of all sales or other dispositions of jet fuel including fuel used by the aircraft jet fuel dealer.

(2) A record of inventories, purchases, and tank gaugings or meter readings of jet fuel.

(3) SALES INVOICES.

(A) The aircraft jet fuel dealer shall prepare a serially numbered paper or electronic invoice for each sale of jet fuel. A single invoice covering multiple deliveries of fuel to the same purchaser

made during a period of time not to exceed a calendar month shall constitute an invoice for each sale.

(B) If a multiple delivery invoice includes both taxable and nontaxable sales, the invoice must show a segregation of the taxable and nontaxable gallonage sold.

(C) A copy of the invoice shall be delivered to the purchaser, and a copy retained by the aircraft jet fuel dealer.

(D) A sales invoice shall contain the following information:

1. The name and address of the aircraft jet fuel dealer,

2. The name of the purchaser,

3. The date of the sale,

4. The number of gallons sold, the price per gallon and the total amount of the sale, and

5. The amount of jet fuel tax, in the case of a taxable delivery. The tax need not be separately stated if the invoice bears the notation that the price includes tax.

Alternative Fuels:

R&T Code section 8732 (https://www.cdtfa.ca.gov/lawguides/vol3/uftl/uftl-8732.html): A vendor is required to give the user a receipt in the manner and form prescribed by the CDTFA.

R&T Code section 9253 (https://www.cdtfa.ca.gov/lawguides/vol3/uftl/uftl-9253.html): Every user and every person dealing in, transporting, or storing fuel in this state shall keep such records, receipts, invoices, and other pertinent papers with respect thereto in such form as the CDTFA may require.

Regulation 1332. Records (https://www.cdtfa.ca.gov/lawguides/vol3/uftr/uftr-reg1332.html)

(b)(2) Vendor's Sales Invoices – The vendor shall prepare a serially numbered invoice for each sale of fuel whether the fuel is sold for use in motor vehicles or for other uses.

A sales invoice shall contain the following information:

(A) The name and address of the vendor.

(B) The date of sale.

(C) The number of gallons or units of fuel sold, the price per gallon or unit and the total amount of the sale.

(D) The amount of the use fuel tax collected, if delivery is into a fuel tank of a motor vehicle; however, the amount of the tax collected need not be separately stated if the invoice bears the notation that the price includes the tax.

(E) For single deliveries of less than 250 gallons or units, the type of receptacle, other than a fuel tank of a motor vehicle, into which the vendor delivered fuel without collecting the use fuel tax (e.g., storage tank, crawler tractor, drum, stationary generator). On machine-prepared invoices, reasonable code designations will be acceptable in lieu of such description.

The sales invoice shall upon payment by the purchaser constitute a receipt for the amount of use fuel tax included therein collected by the vendor.

(3) USER'S RECORDS. Users of fuel subject to the tax shall obtain from the vendor of the fuel and retain in their files an invoice for each delivery of such fuel into the fuel tank or tanks of each vehicle operated by them and for each delivery into their bulk storage tank or tanks. These invoices shall set forth the information specified in subsection (b)(2) of this regulation and shall be filed or identified in a systematic manner so that they may readily be traced into their purchase or expense records and into their returns to the Board (CDTFA).

Diesel Fuel:

R&T Code section 60604 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60604.html). **Records.** Every interstate user, supplier, exempt bus operator,

government entity, ultimate vendor, qualified highway vehicle operator, highway vehicle

operator/fueler, train operator, pipeline operator, vessel operator, and every person dealing in,

removing, transporting, or storing diesel fuel in this state shall keep those records, receipts,

invoices, and other pertinent papers with respect thereto in that form as the board (CDTFA) may

require. Failure to maintain records will constitute a misdemeanor punishable as provided in

Section 60706.

R&T Code section 60605 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60605.html). **Information to retain.** (a) Each terminal operator shall keep the following information with respect to each rack removal of diesel fuel at each terminal it operates:

(1) The bill of lading or other shipping document.

(2) The record of whether the diesel fuel was dyed in accordance with the United States Environmental Protection Agency or Internal Revenue Service requirements. (3) The volume and date of the removal.

(4) The identity of the position holder or position holder's customer.

(5) The identity of the person, such as a common carrier, that physically received the fuel.

(6) Any other information required by the Internal Revenue Service pursuant to Section 48.4101-1 of Title 26 of the Code of Federal Regulations.

(b) The terminal operator shall maintain the information described in this section at the terminal from which the removal occurred for at least three months after the removal to which it relates. Thereafter, the terminal operator shall retain the information at a location controlled by the terminal operator for at least four more years.

Regulation 1470 (https://www.cdtfa.ca.gov/lawguides/vol3/dftr/dftr-reg1470.html). Records

(a) GENERAL. A taxpayer shall maintain and make available for examination on request by the board (CDTFA) or its authorized representatives, records in the manner set forth at California Code of Regulations, Title 18, Section 4901.

(b) SPECIFIC APPLICATIONS. In addition to the record keeping requirements set forth in subdivision (a), suppliers, ultimate vendors, retail vendors, and users shall comply with the following requirements.

(1) SUPPLIER'S RECORDS. A supplier shall maintain complete records of all rack removals, sales, imports, and exempt dispositions including exemption certificates, self-consumed diesel fuel, inventories, purchases, receipts, and tank gaugings or meter readings, of diesel and any other fuel that is required to be accounted for on the supplier's return or report. Such records include but are not limited to:

(A) Refinery Reports related to the production of diesel fuel.

(B) Inventory reconciliation by location.

(C) Storage inventory reports.

(D) List of storage locations.

(E) Tax returns from other states to support export claims.

(F) Cardlock statements.

(G) Calculations or formulas to support off-highway exempt usage.

(H) First Taxpayer Reports.

(I) Support for claimed Supplier bad debts.

(2) ULTIMATE VENDOR'S RECORDS. An ultimate vendor shall maintain complete records of all sales, exports, or other dispositions of tax-paid diesel fuel for which a claim for refund is being made, including exemption certificates, self-consumed fuel, inventories, purchases, receipts, and tank gaugings or meter readings, of diesel fuel and any other fuel the use of which is accounted for on the ultimate vendor's claim for refund. Such records may include but are not limited to:

(A) Purchase invoices for undyed tax-paid diesel fuel.

(B) Purchase invoices for dyed ex-tax diesel fuel.

(C) Delivery tickets for diesel fuel exported.

(D) Tax returns from other states to support diesel fuel export claims.

(E) Tax returns from other states to support export claims.

(F) Cardlock statements

(G) Calculations or formulas to support off-highway exempt usage of diesel fuel.

(H) First Taxpayer Reports

(I) Support for claimed supplier bad debts

(2) ULTIMATE VENDOR'S SALES INVOICES. The ultimate vendor shall prepare a serially numbered invoice for each sale of diesel fuel. A single invoice or a single cardlock statement covering multiple deliveries of diesel fuel made during a period of time not to exceed a calendar month shall constitute an invoice for each sale. If the multiple delivery invoice or cardlock statement includes both tax-exempt deliveries with respect to which the ultimate vendor is excused from collecting the tax and deliveries upon which the tax is required to be collected, the invoice or cardlock statement shall contain or be accompanied by a statement showing separately the deliveries and gallonage upon which the tax is collected and the tax-exempt deliveries and gallonage. The invoice or cardlock statement shall be delivered to the purchaser, and a copy thereof shall be retained by the ultimate vendor.

A sales invoice or cardlock statement shall contain the following information:

(A) The name and address of the ultimate vendor.

(B) The name of the purchaser.

(C) The date of sale.

(D) The number of gallons of diesel fuel sold, the price per gallon and the total amount of the sale.

(E) The amount of the diesel fuel tax collected; however, the amount of the tax collected need not be separately stated if the invoice bears the notation that the price includes the tax.

(F) A statement that there is no evidence of dye in the undyed diesel fuel included in the invoice or cardlock statement.

(G) The dyed diesel fuel notice for dyed diesel fuel included in the invoice or cardlock statement.

(4) RECEIPT FOR TAX PAID TO A RETAIL VENDOR. The sales invoice shall upon payment by the purchaser constitute a receipt for the amount of diesel fuel tax included therein collected by the retail vendor.

The sales invoice shall contain the information in (A), (B), (C) and (D). The sales invoice or similar document shall also include the information in (E) and (F).

(A) The name and address of the retail vendor.

(B) The date of sale.

(C) The number of gallons of diesel fuel sold, the price per gallon and the total amount of the sale.

Motor Vehicle Fuel:

R&T Code section 8301 (https://www.cdtfa.ca.gov/lawguides/vol3/mvftl/mvftl-8301.html). **Records.** Every highway vehicle operator/fueler, industrial user, pipeline operator, supplier, train operator, vessel operator and every person dealing in, removing, transporting, or storing motor vehicle fuel in this state shall keep those records, receipts, invoices, and other pertinent papers with respect thereto in that form as the board (CDTFA) may require. Failure to maintain records will constitute a misdemeanor punishable as provided in

Section 8402.

R&T Code section 8302 (https://www.cdtfa.ca.gov/lawguides/vol3/mvftl/mvftl-8302.html): Each terminal operator shall keep the following information with respect to each rack removal of fuel at each terminal it operates:

(1) The bill of lading or other shipping document.

(2) The volume and date of the removal.

(3) The identity of the person, such as a common carrier, that physically received the fuel.

(4) The identity of the position holder or position holder's customer.

(5) Any other information required by the Internal Revenue Service pursuant to Section 48.4101-1 of Title 26 of the Code of Federal Regulations.

Regulation 1178. Records
(https://www.cdtfa.ca.gov/lawguides/vol3/mvftr/mvftr-reg1178.html)

(b) SPECIFIC APPLICATIONS. In addition to the record keeping requirements set forth in subdivision (a), suppliers shall comply with the following requirements.

Special Taxes Administration- Miscellaneous
(https://www.cdtfa.ca.gov/lawguides/vol4/stam/stam-reg4901.html) **California Code of Regulations 4901. Records**

Reference: Sections 8301, 8302, 8303, 8304, 9253, 9254, 30453, 30454, 32551, 32453, 40172,

40173, 40174, 40175, 41056, 41073, 41129, 43502, 45852, 46602, 46603, 50153, 55302,

55363.5, 60604, 60605, and 60606, Revenue and Taxation Code.

(A) Where a taxpayer uses electronic data interchange (EDI) processes and technology, the level of record detail, in combination with other records related to the transactions, must be equivalent to that contained in an acceptable paper record. For example, the retained records should contain such information as:

1. vendor name,
2. invoice date,

3. product description,
4. quantity purchased,
5. price,
6. amount of tax,
7. indication of tax status (e.g., exempt), and
8. shipping detail.

Codes may be used to identify some or all of the data elements, provided the taxpayer maintains a method which allows the Board (CDTFA) to interpret the coded information.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

The following *entities* are exempt from the following fuel taxes. This list does not include all exemptions, such as exempt uses.

Motor Vehicle Fuel:

R&T Code section 7401
(https://www.cdtfa.ca.gov/lawguides/vol3/mvftl/mvftl-ch3-all.html#7401)“Exemptions”

The provisions requiring the payment of motor vehicle fuel tax do not apply to the following entities:

Consulate Officer:

(a)(4) Motor vehicle fuel sold by credit card certified by the United States Department of State to any consulate officer or consulate employee of a foreign government who is not engaged in any private occupation for gain within this state, who uses the motor vehicle fuel in a motor vehicle that is registered with the United States Department of State, and whose government has done either of the following:

(A) Entered into a treaty with the United States providing for the exemption of its representatives from national, state, and municipal taxes.

(B) Granted a similar exemption to representatives of the United States.

United States Armed Forces:

(a)(5) Motor vehicle fuel sold to the United States armed forces for use in ships or aircraft, or for use outside this state.

Licensed Industrial User:

(a)(6) Gasoline blendstocks removed from a pipeline or vessel, when the gasoline blendstocks are received by a licensed industrial user.

Train Operator:

(a)(11) Motor vehicle fuel sold by a supplier to a train operator for use in a motor vehicle fuel-powered train or for other off-highway use and the supplier has on hand an exemption certificate described in Section 7403 from the train operator.

Diesel:

R&T Code section 60100
(https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60100.html)"Exemptions"

The provisions requiring the payment of motor vehicle fuel tax do not apply to the following entities:

Consulate Officer:

(a)(6) Diesel fuel sold by credit card certified by the United States Department of State to any consulate officer or consulate employee of a foreign government who is not engaged in any private occupation for gain within this state, who uses the diesel fuel in a motor vehicle which is registered with the United States Department of State, and whose government has done either of the following:

(A) Entered into a treaty with the United States providing for the exemption of its representatives from national, state, and municipal taxes.

(B) Granted a similar exemption to representatives of the United States. Train Operator:

(a)(7) Diesel fuel sold by a supplier to a train operator for use in a diesel-powered train or for other off-highway use and the supplier has on hand an exemption certificate from the train operator.

United States:

(a)(8) Diesel fuel sold by a supplier to the United States and its agencies and instrumentalities.

R&T Code Section 60037 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60037.html)"Ultimate purchaser" means a person who uses diesel fuel for use on a farm for farming purposes or an exempt bus operator that uses diesel fuel in an exempt bus operation. Ultimate purchasers may purchase diesel fuel without paying the diesel fuel tax reimbursement if they purchase it under and exemption certificate from an ultimate vendor.

Exempt bus operators must pay one cent ($0.01) for each gallon of diesel fuel used in the operation of exempt buses on state highways (R&T Code Section 60502.2
(https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-ch8-all.html#60502-2))

R&T Code Section 60043
(https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60043.html)"Government entity" means California and its political subdivisions except for a political subdivision that is only an exempt bus operator. A government entity is not exempt but can purchase undyed diesel fuel without payment of tax to the vendor when purchased under an exemption certificate. Government entities must report and remit diesel fuel tax due on their *Government Entity Diesel Fuel Tax Return*.

Interstate Users (IFTA), R&T Code section 60112
(https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-ch4-all.html#60112)"Qualified motor vehicle" does not include

recreational vehicles as defined at R&T Code Section 60013
(https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-ch4-all.html#60113).

Aircraft Jet Fuel:

R&T Code section 7389 (https://www.cdtfa.ca.gov/lawguides/vol3/mvftl/mvftl-7389.html)"Aircraft jet fuel user" does not include:

(a) A common carrier by air engaged in the business of transporting persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the authority of the laws of this state, of the United States or of any foreign government.

(b) A person engaged in the business of constructing or reconstructing by manufacture or assembly of completed aircraft, or modifying, overhauling, repairing, maintaining, or servicing of aircraft.

(c) The armed forces of the United States.

Alternative Fuel:

R&T Code section 8654 (https://www.cdtfa.ca.gov/lawguides/vol3/uftl/uftl-8654.html)Public agencies on military reservations – Fuel used in any motor vehicles owned by a county, city, district, or other political subdivision or public agency is exempt from the use fuel tax when the vehicle is operated within a military reservation on roads that are constructed and maintained by the U.S. Government.

R&T Code section 8655 (https://www.cdtfa.ca.gov/lawguides/vol3/uftl/uftl-8655.html)Transit operators – certain public and private operators of transit services are eligible for a reduced rate of use fuel tax. Eligible operators pay one cent ($0.01) per gallon, instead of the full rate.

R&T Code section 8651.7 (https://www.cdtfa.ca.gov/lawguides/vol3/uftl/uftl-8651-7.html)Annual flat rate fuel tax – An alternative to paying use fuel tax to vendors, an operator of a vehicle powered by LPG, LNG, CNG, DME, or DME-LPG blends, may pay an annual flat rate fuel tax. The tax is based on the type and weight of the vehicle:

Unladen Weight

Fee

All passenger cars and other vehicles 4,000 pounds (lbs.) or less

$36

More than 4,000 lbs. but less than 8,001 lbs.

$72

More than 8,000 lbs. but less than 12,001 lbs.

$120

12,001 lbs. or more

$168

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

None.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Motor Vehicle Fuel Tax

Type of Claimant

Revenue and Taxation Code Section

Type of Claim

File Claim with

Claim Form

When to File

Allowable period in which to file a claim

Deadline Revenue and Taxation Code Section

Licensed Suppliers

8126 (https://www.cdtfa.ca.gov/lawguides/vol3/mvftl/mvftl-8126.html)

Over- paymen t on tax returns filed

CDTFA (https://www.cdtfa.ca.gov/taxes-and-fees/refund.htm/)

Written letter or CDTFA- (https://www.cdtfa.ca.gov/formspubs/cdtfa101.pdf) 101

Any time within allowa ble period

Within three years from the last day of the month following the month for which the overpayment was made.

8128 (https://www.cdtfa.ca.gov/lawguides/vol3/mvftl/mvftl-8128.html)

Motor Vehicle Fuel Tax

Type of Claimant

Revenue and Taxation Code Section

Type of Claim

File Claim with

Claim Form

When to File

Allowable period in which to file a claim

Deadline Revenue and Taxation Code Section

Licensed Suppliers

& Unlicensed Exporters

8101 (https://www.cdtfa.ca.gov/lawguides/vol3/mvftl/mvftl-8101.html)

Tax- (https://www.cdtfa.ca.gov/lawguides/vol3/mvftr/mvftr-reg1132.html) Paid Exports

State (https://www.sco.ca.gov/ardtax_gas_tax.html) Controll er's Office

Form (https://www.sco.ca.gov/Files-ARD-Local/LocRep/GTR_SCGR-1%20All%20Years%20Except%202017%20071218.pdf) SCGR-1

Any time within allowa ble period

Within three years from the date of purchase of the motor vehicle fuel or, if the tax was not invoiced at the time of the purchase of the motor vehicle fuel, the application for refund shall be filed within six months after the receipt of an invoice for the tax, whichever period expires later.

For suppliers claiming credit on a return in lieu of claiming a refund of tax, the credit must be claimed on a return filed within three months after

8105 (https://www.cdtfa.ca.gov/lawguides/vol3/mvftl/mvftl-8105.html)

Motor Vehicle Fuel Tax

Type of Claimant

Revenue and Taxation Code Section

Type of Claim

File Claim with

Claim Form

When to File

Allowable period in which to file a claim

Deadline Revenue and Taxation Code Section

the close of the calendar month in which the tax-paid fuel is exported.

Licensed Suppliers

& Sellers

& Exempt Users

8101 (https://www.cdtfa.ca.gov/lawguides/vol3/mvftl/mvftl-8101.html)

8101.1 (https://www.cdtfa.ca.gov/lawguides/vol3/mvftl/mvftl-8101.html)

8101.7 (https://www.cdtfa.ca.gov/lawguides/vol3/mvftl/mvftl-8101.html)

Various

State (https://www.sco.ca.gov/ardtax_gas_tax.html) Controll er's Office

Form (https://www.sco.ca.gov/Files-ARD-Local/LocRep/GTR_SCGR-1%20All%20Years%20Except%202017%20071218.pdf) SCGR-1

Annua lly or quarter ly (if each quarter ly claim is for

$750

or more)

Within three years from the date of purchase of the motor vehicle fuel or, if the tax was not invoiced at the time of the purchase of the motor vehicle fuel, the application for refund shall be filed within six months after the receipt of an invoice for the tax, whichever period expires later.

8105 (https://www.cdtfa.ca.gov/lawguides/vol3/mvftl/mvftl-8105.html)

Public Transporta tion

8101.6 (https://www.cdtfa.ca.gov/lawguides/vol3/mvftl/mvftl-8101-6.html)

State (https://www.sco.ca.gov/ardtax_gas_tax.html) Controll er's Office

Form (https://www.sco.ca.gov/Files-ARD-Local/LocRep/GTR_SCGR-1%20All%20Years%20Except%202017%20071218.pdf) SCGR-1

Annua lly or quarter ly (if

Within three years from the date of purchase of

8105 (https://www.cdtfa.ca.gov/lawguides/vol3/mvftl/mvftl-8105.html)

Motor Vehicle Fuel Tax

Type of Claimant

Revenue and Taxation Code Section

Type of Claim

File Claim with

Claim Form

When to File

Allowable period in which to file a claim

Deadline Revenue and Taxation Code Section

each quarter ly claim is for

$750

or more)

the motor vehicle fuel or, if the tax was not invoiced at the time of the purchase of the motor vehicle fuel, the application for refund shall be filed within six months after the receipt of an invoice for the tax, whichever period expires later.

Diesel Fuel Tax

Type of Claiman t

Revenu e and Taxatio n Code Section

Type of Claim

File Clai m with

Claim Form

When to File

Allowabl e period in which to file a claim

Deadlin e Revenu e and Taxatio n Code Section

Licensed Ultimate Vendors

60502 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60502.html)

Sales to Ultimate Purchasers

CDTF (https://www.cdtfa.ca.gov/taxes-and-fees/refund.htm) A

CDTFA (https://www.cdtfa.ca.gov/formspubs/cdtfa770dv.pdf)

-770- (https://www.cdtfa.ca.gov/formspubs/cdtfa770dv.pdf) DV

Monthly

Within three years from the date of purchase or, if the tax was not invoiced at the time of the purchase of the diesel fuel, the application for refund shall be filed within six months after the receipt of an invoice for the tax, whichever period expires later.

60507 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60507.html)

Licensed Ultimate Vendors

60502 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60502.html)

Sales to Ultimate Purchasers

CDTF (https://www.cdtfa.ca.gov/taxes-and-fees/refund.htm) A

CDTFA (https://www.cdtfa.ca.gov/formspubs/cdtfa770dvw.pdf)

-770- (https://www.cdtfa.ca.gov/formspubs/cdtfa770dvw.pdf) DVW

Weekly (total claim must be at least

$200)

Within three years from the date of purchase or, if the tax was not invoiced at the time of the purchase

60507 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60507.html)

Diesel Fuel Tax

Type of Claiman t

Revenu e and Taxatio n Code Section

Type of Claim

File Clai m with

Claim Form

When to File

Allowabl e period in which to file a claim

Deadlin e Revenu e and Taxatio n Code Section

of the diesel fuel, the application for refund shall be filed within six months after the receipt of an invoice for the tax, whichever period expires later.

Licensed Suppliers

60501 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60501.html)

60502 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60501.html)

Credit tax return

CDTF (https://www.cdtfa.ca.gov/taxes-and-fees/refund.htm/) A

CDTFA (https://www.cdtfa.ca.gov/formspubs/cdtfa501dd.pdf)

-501- (https://www.cdtfa.ca.gov/formspubs/cdtfa501dd.pdf) DD

Monthly

Within three years from the date of purchase or, if the tax was not invoiced at the time of the purchase of the diesel fuel, the application for refund shall be filed within six months after the receipt of an

60507 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60507.html)

Diesel Fuel Tax

Type of Claiman t

Revenu e and Taxatio n Code Section

Type of Claim

File Clai m with

Claim Form

When to File

Allowabl e period in which to file a claim

Deadlin e Revenu e and Taxatio n Code Section

invoice for the tax, whichever period expires later.

Licensed Suppliers

60521 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60521.html)

Overpayme nt on tax return filed

CDTF (https://www.cdtfa.ca.gov/taxes-and-fees/refund.htm/) A

Written letter or CDTFA (https://www.cdtfa.ca.gov/formspubs/cdtfa101.pdf)

-101 (https://www.cdtfa.ca.gov/formspubs/cdtfa101.pdf)

Any time within allowabl e period

Within three years from the last day of the month following the month for which the overpaymen t was made.

60522 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60522.html)

Governme nt Entity

60501 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60501.html)

Credit tax return

CDTF (https://www.cdtfa.ca.gov/taxes-and-fees/refund.htm/) A

CDTFA (https://www.cdtfa.ca.gov/formspubs/cdtfa501dg.pdf)

-501- (https://www.cdtfa.ca.gov/formspubs/cdtfa501dg.pdf) DG

Quarterl y

Within three years from the date of purchase or, if the tax was not invoiced at the time of the purchase of the diesel fuel, the application for refund shall be

60507 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60507.html)

Diesel Fuel Tax

Type of Claiman t

Revenu e and Taxatio n Code Section

Type of Claim

File Clai m with

Claim Form

When to File

Allowabl e period in which to file a claim

Deadlin e Revenu e and Taxatio n Code Section

filed within six months after the receipt of an invoice for the tax, whichever period expires later.

Governme nt Entity

60521 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60521.html)

Overpayme nt on tax return filed

CDTF (https://www.cdtfa.ca.gov/taxes-and-fees/refund.htm/) A

Written letter or CDTFA (https://www.cdtfa.ca.gov/formspubs/cdtfa101.pdf)

-101 (https://www.cdtfa.ca.gov/formspubs/cdtfa101.pdf)

Any time within allowabl e period

Within three years from the last day of the month following the month for which the overpaymen t was made.

60522 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60522.html)

Diesel Users

60521 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60521.html)

Nontaxable Uses

CDTF (https://www.cdtfa.ca.gov/taxes-and-fees/refund.htm/) A

CDTFA (https://www.cdtfa.ca.gov/formspubs/cdtfa770du.pdf)

-770- (https://www.cdtfa.ca.gov/formspubs/cdtfa770du.pdf) DU

Any time within allowabl e period

Within three years from the date of purchase or, if the tax was not invoiced at the time of the purchase of the diesel

60507 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60507.html)

Diesel Fuel Tax

Type of Claiman t

Revenu e and Taxatio n Code Section

Type of Claim

File Clai m with

Claim Form

When to File

Allowabl e period in which to file a claim

Deadlin e Revenu e and Taxatio n Code Section

fuel, the application for refund shall be filed within six months after the receipt of an invoice for the tax, whichever period expires later.

Exporters and Exempt Sales

60501 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60501.html)

Nontaxable Sales and Exports

CDTF (https://www.cdtfa.ca.gov/taxes-and-fees/refund.htm/) A

CDTFA (https://www.cdtfa.ca.gov/formspubs/cdtfa770dz.pdf)

-770- (https://www.cdtfa.ca.gov/formspubs/cdtfa770dz.pdf) DZ

Any time within allowabl e period

Within three years from the date of purchase or, if the tax was not invoiced at the time of the purchase of the diesel fuel, the application for refund shall be filed within six months after the receipt of an invoice for

60507 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60507.html)

Diesel Fuel Tax

Type of Claiman t

Revenu e and Taxatio n Code Section

Type of Claim

File Clai m with

Claim Form

When to File

Allowabl e period in which to file a claim

Deadlin e Revenu e and Taxatio n Code Section

the tax, whichever period expires later.

Qualified Highway Vehicle Operators

60521 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60521.html)

Overpayme nt on tax returns filed

CDTF (https://www.cdtfa.ca.gov/taxes-and-fees/refund.htm/) A

Written letter or CDTFA (https://www.cdtfa.ca.gov/formspubs/cdtfa101.pdf)

-101 (https://www.cdtfa.ca.gov/formspubs/cdtfa101.pdf)

Any time within allowabl e period

Within three years from the last day of the month following the month for which the overpaymen t was made.

60522 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60522.html)

Licensed Supplier or Any Other Person

60501 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60501.html)

Tax-paid Lost Fuel

CDTF (https://www.cdtfa.ca.gov/taxes-and-fees/refund.htm/) A

Written letter or CDTFA (https://www.cdtfa.ca.gov/formspubs/cdtfa101.pdf)

-101 (https://www.cdtfa.ca.gov/formspubs/cdtfa101.pdf)

Any time within allowabl e period

Within three years from the date of purchase or, if the tax was not invoiced at the time of the purchase of the diesel fuel, the application for refund shall be filed within

60507 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60507.html)

Diesel Fuel Tax

Type of Claiman t

Revenu e and Taxatio n Code Section

Type of Claim

File Clai m with

Claim Form

When to File

Allowabl e period in which to file a claim

Deadlin e Revenu e and Taxatio n Code Section

six months after the receipt of an invoice for the tax, whichever period expires later.

Exempt Bus Operators

60521 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60521.html)

Overpayme nt on tax returns filed

CDTF (https://www.cdtfa.ca.gov/taxes-and-fees/refund.htm/) A

Written letter or CDTFA (https://www.cdtfa.ca.gov/formspubs/cdtfa101.pdf)

-101 (https://www.cdtfa.ca.gov/formspubs/cdtfa101.pdf)

Any time within allowabl e period

Within three years from the last day of the month following the month for which the overpaymen t was made.

60522 (https://www.cdtfa.ca.gov/lawguides/vol3/dftl/dftl-60522.html)

Aircraft Jet Fuel Tax

Type of Claimant

Revenue and Taxation Code Section

Type of Claim

File Claim with

Claim Form

When to File

Allowable period in which to file a claim

Deadline Revenue and Taxation Code Section

Licensed Aircraft Jet Fuel Dealers

8126 (https://www.cdtfa.ca.gov/lawguides/vol3/mvftl/mvftl-8126.html)

Over- payment on tax returns filed

CDTFA (https://www.cdtfa.ca.gov/taxes-and-fees/refund.htm/)

Written letter or CDTFA- (https://www.cdtfa.ca.gov/formspubs/cdtfa101.pdf) 101

Any time within allowable period

Within three years from the last day of the month following the month for which the overpayment was made.

8128 (https://www.cdtfa.ca.gov/lawguides/vol3/mvftl/mvftl-8128.html)

(Alternative Fuel) Use Fuel Tax

Type of Claimant

Revenue and Taxation Code Section

Type of Claim

File Claim with

Claim Form

When to File

Allowable period in which to file a claim

Deadline Revenue and Taxation Code Section

Users

9151 (https://www.cdtfa.ca.gov/lawguides/vol3/uftl/uftl-9151.html)

Overpayment on tax return filed

CDTFA (https://www.cdtfa.ca.gov/taxes-and-fees/refund.htm/)

Written letter or CDTFA- (https://www.cdtfa.ca.gov/formspubs/cdtfa101.pdf) 101

Any time within allowable period

Within three years from the last day of the month following the reporting period for which the overpayment was made.

9152 (https://www.cdtfa.ca.gov/lawguides/vol3/uftl/uftl-9152.html)

Users

9151 (https://www.cdtfa.ca.gov/lawguides/vol3/uftl/uftl-9151.html)

Credit tax return

_____ CDTFA (https://www.cdtfa.ca.gov/taxes-and-fees/refund.htm/)

CDTFA (https://www.cdtfa.ca.gov/formspubs/cdtfa501au.pdf) 501-AU

Quarterly or annually as registered

Within three years from the last day of the month following the reporting period for which the overpayment was made.

9152 (https://www.cdtfa.ca.gov/lawguides/vol3/uftl/uftl-9152.html)

Exempt Bus Operators

9151 (https://www.cdtfa.ca.gov/lawguides/vol3/uftl/uftl-9151.html)

Overpayment on tax return filed

CDTFA (https://www.cdtfa.ca.gov/taxes-and-fees/refund.htm/)

Written letter or CDTFA- (https://www.cdtfa.ca.gov/formspubs/cdtfa101.pdf) 101

Any time within allowable period

Within three years from the last day of the month following the reporting period for which the overpayment was made.

9152 (https://www.cdtfa.ca.gov/lawguides/vol3/uftl/uftl-9152.html)

(Alternative Fuel) Use Fuel Tax

Type of Claimant

Revenue and Taxation Code Section

Type of Claim

File Claim with

Claim Form

When to File

Allowable period in which to file a claim

Deadline Revenue and Taxation Code Section

Exempt Bus Operators

9151 (https://www.cdtfa.ca.gov/lawguides/vol3/uftl/uftl-9151.html)

Credit tax return

CDTFA (https://www.cdtfa.ca.gov/taxes-and-fees/refund.htm/)

CDTFA- (https://www.cdtfa.ca.gov/formspubs/cdtfa501ab.pdf) 501-AB

Quarterly or annually as registered

Within three years from the last day of the month following the reporting period for which the overpayment was made.

9152 (https://www.cdtfa.ca.gov/lawguides/vol3/uftl/uftl-9152.html)

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Other

Other (please specify): Both the BOL and delivery dates are accepted and evaluated to determine ownership and tax due.

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

CDTFA-810-FTE, Instructions for Preparing Motor Fuels Schedules (https://www.cdtfa.ca.gov/formspubs/cdtfa810fte.pdf)

Motor Fuels Online Filing (https://www.cdtfa.ca.gov/taxes-and-fees/mofuel-efiling.htm#overview)

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: No

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Taxpayer representatives authorized to act as Power of Attorney (POA) on behalf of their client must register as a POA with us to discuss any taxpayer issues related to their accounts. You may register as a POA online or by sending form CDTFA-392, *Power of Attorney* (https://nam04.safelinks.protection.outlook.com/?url=https%3A%2F%2Fcdtfa.ca.gov%2Fformspubs%2Fcdtfa392.pdf&data=05%7C02%7Ckevin.richard%40taxadmin.org%7C4d4ff0e189974f7a01e808df2879ce4a%7Cb5e1e2e173ef43ec9c5e95155e076d0d%7C0%7C0%7C639274176004981124%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIsIlAiOiJXaW4zMiIsIkFOIjoiTWFpbCIsIldUIjoyfQ%3D%3D%7C0%7C%7C%7C&sdata=6QPuqWrZzxzCNx1K7aQXSUAVxwSA17MsYDyRm9bibTY%3D&reserved=0), by mail.

To complete the POA registration, if you do not already have an Online Services profile, you must first create a username and password. To create your username and password, please visit our Online Services (https://nam04.safelinks.protection.outlook.com/?url=https%3A%2F%2Fonlineservices.cdtfa.ca.gov%2F_%2F&data=05%7C02%7Ckevin.richard%40taxadmin.org%7C4d4ff0e189974f7a01e808df2879ce4a%7Cb5e1e2e173ef43ec9c5e95155e076d0d%7C0%7C0%7C639274176005014956%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIsIlAiOiJXaW4zMiIsIkFOIjoiTWFpbCIsIldUIjoyfQ%3D%3D%7C0%7C%7C%7C&sdata=%2FWR9XfAK5roLGikK8qqnOBVEy0GwAQXzHV9YsI35%2BxU%3D&reserved=0) page and select Sign Up Now (https://nam04.safelinks.protection.outlook.com/?url=https%3A%2F%2Fonlineservices.cdtfa.ca.gov%2F&data=05%7C02%7Ckevin.richard%40taxadmin.org%7C4d4ff0e189974f7a01e808df287

9ce4a%7Cb5e1e2e173ef43ec9c5e95155e076d0d%7C0%7C0%7C639274176005035185%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIsIlAiOiJXaW4zMiIsIkFOIjoiTWFpbCIsIldUIjoyfQ%3D%3D%7C0%7C%7C%7C&sdata=rIrr2%2FwviO1lYTloNXxn6Ax8374e%2FB4e9zl5GIc0%2B2k%3D&reserved=0). Follow the prompts to create your username and password, then log in and select *Request a Power of Attorney*, under the *I Want To* section. The system will create an online notice, and a system generated letter will be mailed to the taxpayer indicating you have requested to be their POA.

STATE OF COLORADO

Section 1 – Contact Information

Agency: Colorado Department of Revenue

Name: Anthony Muller - DOR

Phone Number: (303) 205-8216

E-mail Address: anthony.muller@state.co.us

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

C.R.S. § 39-27-101(12) defines gasoline as any flammable liquid used primarily as a fuel for the propulsion of motor vehicles, motor boats, or aircraft, including gasohol

Diesel:

Special Fuel: C.R.S. § 39-27-101(29) includes diesel engine fuel and kerosene used to propel motor vehicles on public highways

Aviation Fuel:

C.R.S. § 39-27-101(12) classified under gasoline as products specially prepared, sold, and used in aircraft

Jet Fuel:

C.R.S. § 39-27-101(12) specially prepared kerosene/fuel for aircraft

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack, First Importation

Diesel: At the terminal rack, First Importation

Aviation Fuel: At the terminal rack, First Importation

Jet Fuel: At the terminal rack, First Importation

Section 4 – First Receiver / Point of Taxation

First Receiver:

Not defined in motor fuel statutes, in practice, in the case of gasoline or special fuel removed from a terminal, the first receiver is the person first receiving the gasoline or special fuel at the terminal even if such person is also the supplier.

Point of Taxation:

39-27-102. Tax imposed on gasoline and special fuel - deposits - penalties. (1) (a) (I) (A) An excise tax is imposed UPON and IS REQUIRED TO BE PAID BY A

DISTRIBUTOR on all gasoline or special fuel acquired IN, sold IN, IMPORTED INTO, REMOVED FROM ANY TERMINAL IN, or used in this state for any purpose whatsoever,
but only one tax IS REQUIRED TO BE paid upon the same gasoline or special fuel in this state.
SUBSECTION (1)(a)(I)(A), "special fuel" does not include liquefied petroleum gas.
(B) An excise tax is imposed UPON AND IS REQUIRED TO BE PAID BY A DISTRIBUTOR on liquefied petroleum gas when it is placed in a fuel tank, unless the use of the special fuel is exempt. If the liquefied petroleum gas is placed in the fuel tank by a distributor, the distributor shall pay the tax to the department of revenue in accordance with this section.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: 22¢ per gallon

Diesel: 20.5¢ per gallon

Aviation Fuel: 6¢ per gallon

Jet Fuel: 4¢ per gallon

Ethyl Alcohol: n/a

Methyl Alcohol: n/a

LNG: 12¢ per gallon

CNG: 18.3¢ per gallon

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Gross Gallons

Please provide the reference information:

C.R.S. 39-27-101 “Gallons” means gallons as measured on a gross gallon basis, as defined in section 8-20-
201 (3), except for LPG is taxed based on a “net gallon” basis. C.R.S. 39-27-101 (11)(b).

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Information as of 9/17/2026

Fuel Fees and Surcharge Rates
Bridge and Tunnel Impact (BTI) Fee[3]
Environmental Response Surcharge (ERS)[2],■,■,■ Fuel Impact Reduction Fee (FIRF)[2],■
Liquefied Petroleum Gas and Natural Gas (LPG/NG) Inspection Fee[2],■ Perfluoroalkyl and Polyfluoroalkyl Substances Fee (PFAS)[2],■,[1]■

Road Usage Fee (RUF)■ July 2023 through August 2023 $0.03[1] $0.00625■ N/A $0.001250

$0.003125[1]■ $0.03[1] Sept 2023 through June 2024 $0.03 $0.00625■ $0.006125 $0.001250
$0.003125[1]■ $0.03 July 2024 through June 2025 $0.04[1] $0.0125[1],■ $0.006125 $0.001250
$0.003125[1]■ $0.04[1] July 2025 through June 2026 $0.07[1] $0.0125■ $0.006125 $0.001250
$0.003125[1]■ $0.05[1] July 2026 through Sept 2026 $0.07 $0.0125■ $0.006125 $0.001250
$0.003125[1]■ $0.06[1] Oct 2026 through June 2027 $0.07 $0.009375[1],■ $0.006125 $0.001250
$0.003125[1]■ $0.06 July 2027 through June 2028 $0.08[1] $0.009375■ $0.006125 $0.001250
$0.003125[1]■ $0.07[1] July 2028 through June 2032 $0.08 $0.009375■ $0.006125 $0.001250
$0.003125[1]■ $0.08[1]

Notes:
[1] Indicates rate change.
[2] Government sales are not exempt from these fees.
[3] The BTI is charged on special fuel only. Dyed special fuel is excluded.
■ *ERS is charged on gasoline and special fuel including dyed special fuel, but is not charged on CNG, LNG or LPG.*
■ *Dyed special fuel is sold to a railroad for rail use is exempt from the ERS fee but not exempt from the PFAS fee.*
■ *The LPG/NG inspection fee is charged on CNG, LNG and LPG.*
■ *The PFAS & FIRF fees are charged on gasoline and special fuel including dyed special fuel, but is not charged on aviation jet fuel, aviation gasoline, CNG, LNG or LPG.*
■ *The RUF is charged on the gasoline and special fuel, but is not charged on aviation jet fuel, aviation gasoline, CNG, LNG and LPG.*
■ *ERS is subject to change based upon the Colorado Petroleum Storage Tank Fund balance.*
10 PFAS fee is subject to change based upon the Perfluoroalkyl and Polyfluoroalkyl Substances Fund balance.

Section 7 – Rate Updates

Please list any rate updates for your state:

ERS decreased to $0.009375 per gallon effective Oct 1, 2026

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Through December 2026 the loss/collection allowance rate is 2% per gallon. Effective 1/1/2027 the loss/collection allowance is 1.5% per gallon. LPG is not subject to the loss/collection allowance rate.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

39-27-105 (7) (a)

Which diversion registry program do you use?: Fueltrac

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table

below:: 39-27-105 (7) (a) If any person other than a licensed distributor or supplier physically diverts to one or more destinations within the boundaries of this state all or any portion of a shipment of gasoline or special fuel that is claimed as an export on the bill of lading or other affidavit, such person shall report to the department of revenue the destinations within this state to which the diverted gasoline or special fuel shipment was delivered within one working day after such diversion. Such person shall be liable for payment of the excise tax established in this part 1 on the amount of gasoline or special fuel diverted to a destination within this state. (b) Any licensed distributor or supplier who diverts gasoline or special fuel for use or sale within this state after claiming such shipment as an export shall report such diversion to the department of revenue within one working day after the diversion.

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: When a diversion is reported for an export, the exporter would claim the refund.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Electric Vehicle (EV) and Plug-in Hybrid Electric Vehicle (PHEV) Tax Credits:
Coloradans can claim a state tax credit of up to $5,000 for purchasing or leasing new EVs and PHEVs with
a manufacturer's suggested retail price (MSRP) under $80,000, and an additional $2,500 for vehicles with
an MSRP under $35,000.

Vehicle Exchange Colorado (VXC) Program:
This program offers rebates for income-qualified residents who replace old or high-emission vehicles
with new or used EVs or PHEVs, with eligible trade-in vehicles being at least 12 years old or failing an
emissions test.

Clean Fleet Vehicle and Technology Grant Program:
Administered by the Colorado Department of Public Health and Environment (CDPHE), this program
provides grants to businesses and government fleets for purchasing new alternative fuel vehicles (AFVs)
or converting existing fleet vehicles to operate on alternative fuels like electricity, hydrogen, or compressed natural gas.

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: 20.5¢ per gallon

B100 - Misc. Taxability: n/a

Ethanol - Motor Fuel Taxability: 22¢ per gallon

Ethanol - Misc. Taxability: n/a

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is treated the same as diesel fuel. A Special Fuel Distributor License is required.

Ethanol: Ethanol is a blend component. Sales between licensed distributors are not taxed until blended with gasoline.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: 18.3¢ per gallon

E85 - Taxability: 22¢ per gallon

Electric Vehicles/Electricity - Taxability: A decal is required for all plug-in electric motor vehicles. [42-3-304 (25)(a) C.R.S.]

Gasoline Hybrid Vehicles - Taxability: 22¢ per gallon

Hydrogen - Taxability: n/a

LNG - Taxability: 12¢ per gallon

LPG - Taxability: 13.5¢ per gallon

LPG - Conversion Rate: LPG is taxable when it is placed in a fuel tank, unless the use is exempt, or if a distributor uses LPG from a cargo tank to propel a cargo tank motor vehicle.

Methanol or "M85" - Taxability: 22¢ per gallon

Other - Taxability: biodiesel is taxed at 20.5¢ per gallon

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Butane (055), Pentanes (059), Natural gasoline (061), Xylene (078), Alcohol-sometimes referred to as E00 or M00 (123), Napthas (126), Toluene (199), Ethanol (241), and Methanol (243).	22¢ per gallon once blended with gasoline	Yes
Biodiesel includes b100; it doesn't have to be blended with any petroleum diesel to be taxable.	20.5 per gallon	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Generally contaminated fuel can be sold back to a refinery to be re-refined. The distributor would report the gallons sent back to the refinery, by reversing their prior reporting, which would reduce their tax liability and transfer the product back to the original distributor.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Fuel Distributor Tax Return (DR 7050)	26th of the following month	26th of the following month
Fuel Terminal Operator Return (DR 0720)	26th of the following month	
Fuel Carrier Return (DR 7003)	26th of the following month	

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Received by Due Date

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): 11:59 pm mountain standard time on the due date

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: The following business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Fuel Distributor Return (DR 7050)	$100 late filing penalty for late filing	The greater of $30 or 10% plus a ½% each additional month the payment is late; up to a maximum of 18%.
Terminal Operator Return (DR 0720)	$100 late filing penalty for late filing	
Carrier Return (DR 7003)	$100 late filing penalty for late filing	

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 is taxed at the same rate as gasoline.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Common carriers are required to file monthly carrier returns

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: The distributor receiving the gasoline or special fuel at the terminal is responsible for paying the tax, even when they are also the supplier within the terminal. In the case of fuel removed from a terminal by a common carrier, the consignor who owns the gasoline or special fuel removed is the recipient thereof and is responsible for paying the tax as it is pulled from the terminal.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: No

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

There is no bonding requirement for fuel distributors, terminal operators or carriers.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Distributor	Yes	3, 4
Importer	Yes	1, 3, 4
Exporter	No	2, 3, 4
Carrier	No	6
Terminal Operator	No	7
Blender	No	3, 4, 8, 9
Supplier	No	3, 5, 10

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

When fuel is removed from a terminal and exported by the first distributor the transaction qualifies for a direct ex-tax exemption by reporting the transaction as an export on schedule 7.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: Transactions reported after the filing and payment due date are subject to penalties

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Colorado does not have a statutory requirement for information which is required to be on shipping documents.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Fuel tax exemptions 39-27-102.5 C.R.S.
Fuel may be exempt from excise tax based either on the end user of the fuel or the type of use. Fuel
that is exempt as described below can be sold without the collection and payment of fuel tax. Fuel tax
must be paid on any fuel that is not exempt as described below. If purchasers are using taxed fuel for

purposes that qualify for exemption authorized by law, the purchaser can apply to the Department for
a refund of the excise tax paid 39-27-103.
Fuel sold to governmental entities
Fuel tax does not apply to fuels sold by a licensed distributor to a governmental entity for use exclusively by the governmental entity in the performance of its governmental functions and activities.
The exemption applies solely to fuel used in machines owned and operated by a governmental entity.
Governmental entities eligible for the exemption include the United States, the State of Colorado, and
any town, city, county, school district, or political subdivision of the State of Colorado. Governmental
entities must apply for and receive an exemption certificate from the Department before they can purchase fuel tax exempt. Governmental entities can apply for an exemption certificate by completing
the Application for Fuel Tax Exemption Certificate for Government or Political Subdivision (DR 0241).
Governmental entities can make tax-free purchases of fuel only from licensed distributors, not from regular commercial fueling stations serving the public. Any governmental entity that purchases fuel from such a station must pay the tax at the time of purchase and claim a refund for the tax paid.
Dyed diesel fuel
Fuel tax does not apply to diesel fuel dyed pursuant to federal law for exempt off-road use such as use
for farming purposes. However, dyed diesel is not exempt from the environmental response surcharge.
Aviation fuel
Fuel tax does not apply to aviation fuel sold to:
• scheduled air carriers or commuter airline operators that are exempt from the federal aviation fuel taxes;
• commercial airlines operating pursuant to 14 CFR 121, but fuel used for on-demand operations pursuant to 14 CFR 135 is not exempt;
• commuter air carriers operating pursuant to 14 CFR 135; or
• direct air carriers providing air transportation services to a public charter pursuant to 14 CFR 380.
Entities that use fuel in an exempt manner may claim a refund for the exempt use of the fuel. 39-27-102.5 Exemptions on tax imposed – ex-tax purchases
39-27-103 Refunds – penalties – checkoff – limits on collections

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

The statute of limitation does not prevent a taxpayer from filing a return reporting and paying additional tax.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

3 years from due date of the return.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

at tax.colorado.gov/fuel-tax-spreadsheet-filing

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Grier Bailey, Executive Director, Colorado/Wyoming Petroleum Marketers Association (CWPMA), gbailey@cwpma.org, (c) 303 902-0132, www.cwpma.org.

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

POA form is located at tax.colorado.gov/DR0145

STATE OF CONNECTICUT

Section 1 – Contact Information

Agency: Connecticut Department of Revenue Services

Name: Michael Romeo

Phone Number: (860) 541-4567

E-mail Address: michael.romeo@ct.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Title 12, Chapter 221 Motor Vehicle Fuels Tax, §12-455 – 12-476;

Diesel:

Title 12, Chapter 221 Motor Vehicle Fuels Tax, §12-455 – 12-476;

Aviation Fuel:

Title 12, Chapter 221 Motor Vehicle Fuels Tax, §12-455 – 12-476;

Title 12, Chapter 221a Aviation Fuel Tax, § Sec. 12-477aa;

Jet Fuel:

Title 12, Chapter 221 Motor Vehicle Fuels Tax, §12-455 – 12-476;

Title 12, Chapter 221a Motor Vehicle Fuels Tax, § Sec. 12-477aa;

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level

Diesel: Distributor/Wholesaler Level

Aviation Fuel: Distributor/Wholesaler Level, Retail/Use Level, Other

Aviation Fuel - Other (please specify): If a licensed Aviation Fuel dealer makes a sale a retail sale of aviation fuel (Jet A or Avgas) for other than aircraft use, then the taxpayer must upgrade its license to either a Special Fuel or Motor Vehicle Fuel license. The types of sales may be subject to the excise tax per Title 12, Chapter 221 Motor Vehicle Fuels Tax, §12-455 – 12-476

Jet Fuel: Distributor/Wholesaler Level, Retail/Use Level, Other

Jet Fuel - Other (please specify): If a licensed Aviation Fuel dealer makes a sale a retail sale of aviation fuel (Jet A or Avgas) for other than aircraft use, then the taxpayer must upgrade its license to either a Special Fuel or Motor Vehicle Fuel license. The types of sales may be subject to the excise tax per Title 12, Chapter 221 Motor Vehicle Fuels Tax, §12-455 – 12-476

Section 4 – First Receiver / Point of Taxation

First Receiver:

Not used in Connecticut

Point of Taxation:

Point of Taxation: Distributor - Conn. Gen. Stat. § 12-458(a)(2)

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: 25¢ per gallon

Diesel: 49.9¢ per gallon

Aviation Fuel: 25¢ per gallon

Jet Fuel: 49.9¢ per gallon

Ethyl Alcohol: Bending component with unfinished gasoline 25¢ per gallon.

Methyl Alcohol: Bending component with unfinished gasoline 25¢ per gallon.

LNG: 26¢ per gallon

CNG: 26¢ per gallon

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Gross Gallons

Please provide the reference information:

Connecticut requires motor fuel tax calculations to be reported based on gross gallons. Gross gallons are reported on the front of each monthly return, including Form OP-216 (Special Fuel Distributor), OMF (Motor Vehicle Fuel Distributor), and OMF-1 (Tax – Motor Vehicle Fuel Distributor) returns.

In addition, Connecticut requires taxpayers to attach detailed Schedules of Receipts (MF-R) and Distributions (MF-D) to their returns. These schedules report gross, net, and billed gallons, providing additional detail to support the reported taxable gallons.

Connecticut also requires taxpayers to file these returns electronically. The electronic filing process facilitates automated cross-checking and reconciliation of reported information, supporting return verification, compliance, and accountability.

Schedule MFR and MFD instructions: https://portal.ct.gov/drs/myconnect/excise-file-uploads

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

N/A

Section 7 – Rate Updates

Please list any rate updates for your state:

The diesel fuel tax rate is adjusted annually on July 1st of each year based on the wholesale price of diesel fuel in CT during the previous April 1 through March 31 period. Effective July 1, 2025, aviation fuel will be subject to a fuel tax, based on the first sale, at 15¢ per gallon. Also, the new statue requires DRS to calculate the tax rate based on the CPI every 4 years starting July 1, 2029;

Section 8 – State Collection Allowance

Please describe your state collection allowance:

None

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

None currently

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: 49.9¢ per gallon

B100 - Misc. Taxability: None

Ethanol - Motor Fuel Taxability: 25 ¢ per gallon

Ethanol - Misc. Taxability: None

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is treated like diesel fuel. You need to have a Special Fuel Distributor License. The current tax rate is 49.9¢ per gallon

Ethanol: Ethanol is treated like gasoline. The tax rate is $0.25/gallon. Sales to licensed distributors are tax free.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: 26¢ per gallon

CNG - Conversion Rate: 1-gallon natural gas = 126.67 cubic feet (2014 Conn. Pub. Acts 155, § 2)

E85 - Taxability: 25¢ per gallon

E85 - Conversion Rate: N/A

Electric Vehicles/Electricity - Taxability: No

Electric Vehicles/Electricity - Conversion Rate: N/A

Gasoline Hybrid Vehicles - Taxability: 25¢ per gallon

Gasoline Hybrid Vehicles - Conversion Rate: N/A

Hydrogen - Taxability: No

Hydrogen - Conversion Rate: N/A

LNG - Taxability: 26¢ per gallon

LNG - Conversion Rate: N/A

LPG - Taxability: 26¢ per gallon

LPG - Conversion Rate: 5.75 lbs. equal 1 gallon

Methanol or "M85" - Taxability: 25¢ per gallon

Methanol or "M85" - Conversion Rate: N/A

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Ethanol if blended with gasoline	25¢ per gallon	No
Biodiesel if blended with diesel fuel	49.9¢ per gallon	No

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: No refunds are allowed, contaminated fuel usually is blended with waste oils, exported out of the state and sent to be disposed of or re-refined.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Motor Vehicle Fuels Tax Return (O-MF)	25th day of the month following the preceding calendar month.	25th day of the month following the preceding calendar month.
Tax Paid – Motor Vehicle Fuel Tax Return (O-MF 1)	25th day of the month following the preceding calendar month.	25th day of the month following the preceding calendar month.
Special Fuel Tax Return (OP-216)	25th day of the month following the preceding calendar month	25th day of the month following the preceding calendar month

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): 11:59 pm on due date is considered timely filed.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: The next business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
O-MF	10% or $50 whichever is greater	EFT Penalties: 1 – 5 days late is 2%; 6 – 15 days late is 5%; 16 days and more is 10%; Late payment via check is a flat 10%(New) Effective December 31, 2019. Public Act 19-186 Section 29. Late payment penalty is 10% or $50.00 whichever is greater.
O-MF 1	10% or $50 whichever is greater	EFT Penalties: 1 – 5 days late is 2%; 6 – 15 days late is 5%; 16 days and more is 10%; Late payment via check is a flat 10%(New) Effective December 31, 2019. Public Act 19-186 Section 29. Late payment penalty is 10% or $50.00 whichever is greater.
OP-216	10% or $50 whichever is greater	EFT Penalties: 1 – 5 days late is 2%; 6 – 15 days late is 5%; 16 days and more is 10%; Late payment via check is a flat 10%(New) Effective December 31, 2019. Public Act 19-186 Section 29. Late payment penalty is 10% or $50.00 whichever is greater.

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: It is treated as gasoline and taxed at the gasoline tax rate of 25¢ per gallon.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Yes, per Sec. 12-476a. Fuel Transporters to report to commissioner. Railroad companies, pipeline companies, water transportation companies, and common carriers are required to report. Taxpayers are required to file monthly reports Form

AU-750 electronically and these returns are due the 25th of every month.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: N/A

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Yes, if the sale of these kinds of fuels are not taxed under Chapter 221 and are not exempt under 12-412 then the fuel would be subject to sales tax. Rate of tax currently 6.35% on the value or the sale. Example: Gasoline, Kerosene, or diesel sold in hardware stores for off-road equipment such as lawnmowers or chainsaws. These sales may also be subject to the Connecticut Petroleum Products Gross Earnings tax. See below Marine Fuel Dock Owners or Operators.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

The CT DRS has automated the bonding process with our new modernized computer system. Taxpayer accounts are reviewed annually in May for the Special Fuel and Motor Vehicle account types. The bond period for these taxpayers is July 1, to June 30. Taxpayer accounts that are in good standing. Two months' worth of liability from the preceding calendar year with a minimum

$5,000. Those distributors that have high risk factors such as having unpaid state taxes, and or delinquent returns, the bonds are significantly increased.

All taxpayers are required to post annually a new Surety Bond. There is no set maximum amount. Failure to renew a bond will result in a show cause hearing to consider suspending or revoking the fuel license.

Licensed Motor Vehicle Exporters are required to post a new surety bond for the period January 1, to December 31.

Fixed Amount: $10,000.00 Sec. 12-456

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Special Fuel Distributors	No	1,2,3,5,6,7,8,9,10. Unlimited activity.
Tax Paid Motor Vehicle Fuels Distributors	No	Must purchase all gasoline tax paid. 3,4,5,6,7,10.
Motor Vehicle Fuels Distributors	No	1,2,3,5,6,7,8,9,10. Unlimited activity.
Motor Vehicle Fuels Exporters	No	2. Taxpayers can purchase gasoline or diesel tax free in Connecticut, and the subsequent sales must be exclusively exported. The taxpayer must be a licensed distributor in the receiving State of final sale.
Heating Fuels Distributors	No	Can only sell heating oil, propane, or kerosene for heating purposes. Any sales other than for “heating”, the taxpayer must register as a Special Fuel Distributor.
Aviation Fuel Dealers	No	Dealers must obtain Tax Exemption Form AU-477 from customers to support all sales are exempt.
Marine Fuel Dock Owners or Operators	No	Exempt from excise tax. Sales tax on sales of dyed diesel sold to boats or vessels.

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Connecticut is a distributor state. Fuel exported by the distributor must be supported with bills of laden, invoices, contracts. Fuel exported from Connecticut is exempt regardless of the terminal.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Not Applicable

Additional details (optional): Connecticut is a Distributor state.

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

Amended returns must include a letter from the taxpayer explaining the reason for the amended return and must include full detailed resubmission of the return with supporting Receipts and Distribution Schedules. Effective 7/1/2026 all fuel returns filed are required to be filed electronically with the CT DRS myconneCT customer portal. The taxpayer is required to attach all supporting documents, Bol's/Invoices, and detailed MFR and MFD schedules as a CSV file.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: Activity occurring in a calendar month must be reported in that month's return.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Sec. 12-457. Records to be kept by distributor. Statement to purchaser. Each distributor shall keep an accurate record of the number of gallons of such fuels purchased, manufactured, compounded or received by him, the date of any such purchase and the number of gallons sold or used by him. He shall deliver, with each consignment or delivery of such fuels to any purchaser within this state, a written statement of the names and addresses of the vendor and vendee, the number of gallons sold and the date of sale and delivery. Such written statement shall set forth whether or not the required state tax has been charged thereon. Each such record and such statement shall be preserved by such distributor and such purchaser, respectively, for a period of at least three years and shall be offered for inspection upon demand of the commissioner or any officer or agent designated by him. The commissioner shall cause such records and statements to be regularly audited as he shall prescribe and each distributor shall satisfactorily account for all such fuels as have been sold or used by him. Any such fuels unaccounted for by the distributor for which a satisfactory explanation cannot be submitted shall be construed to have been sold or used.

Sec. 12-458. Returns. Rate and payment of tax. Exemptions. Penalties. (a)(1) Each distributor shall, on or before the twenty-fifth day of each month, render a return to the commissioner. Each return shall be signed by the person required to file the return or by his authorized agent but need not be verified by oath. Any return required to be filed by a corporation shall be signed by an officer of such corporation or his authorized agent. Such return shall state the number of gallons of fuel sold or used by him during the preceding calendar month, on forms to be furnished by the commissioner, and shall contain such further information as the commissioner shall prescribe. The commissioner may make public the number of gallons of fuel sold or used by the distributor, as contained in such report, notwithstanding the provisions of section 12-15 or any other section. For purposes of this section, fuel sold shall include, but not be limited to, the transfer of fuel by a distributor into a receptacle from which fuel is supplied or intended to be supplied to other than such distributor's motor vehicles.

Sec. 12-458 (4) Each distributor, when making a taxable sale, shall furnish to the purchaser an invoice showing the quantities of fuel sold, the classification thereof under the provisions of this chapter and the amount of tax to be paid by the distributor for the account of the purchaser or consumer.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Sec. 12-458. Returns. Rate and payment of tax. Exemptions. Penalties.

(3) Said tax shall not be payable on such fuel as may have been:

(A) Sold to the United States;

(B) Sold to a municipality of this state, (i) for use by any contractor performing a service for such municipality in accordance with a contract, provided such fuel is used by such contractor exclusively for the purposes of and in accordance with such contract, or (ii) for use exclusively in a school bus, as defined in section 14-275;

(C) Sold to a municipality of this state, a transit district of this state, or this state, at other than a retail outlet, for governmental purposes and for use in vehicles owned and operated, or leased and operated by such municipality, such transit district or this state;

(D) Sold to a person licensed as a distributor in this state under section 12-456;

(E) Transferred from storage within this state to some point without this state;

(F) Sold to the holder of a permit issued under section 12-458a for sale or use without this state;

(G) Sold to the holder of a permit issued under subdivision (63) of section 12-412, provided (i) such fuel is not used in motor vehicles registered or required to be registered to operate upon the public highways of this state, unless such fuel is used in motor vehicles registered exclusively for farming purposes, (ii) such fuel is not delivered, upon such sale, to a tank in which such person keeps fuel for personal and farm use, and (iii) a statement, prescribed as to form by the Commissioner of Revenue Services and bearing notice to the effect that false statements made under this section are punishable, that such fuel is used exclusively for farming purposes, is submitted by such person to the distributor;

(H) Sold exclusively to furnish power for an industrial plant in the actual fabrication of finished products to be sold, or for the fishing industry;

(I) Sold exclusively for heating purposes;

(J) Sold exclusively to furnish gas, water, steam or electricity, if delivered to consumers through mains, lines or pipes;

(K) Sold to the owner or operator of an aircraft, as defined in section 15-34, exclusively for aviation purposes, provided (i) for purposes of this subdivision, “aviation purposes” means for the purpose of powering an aircraft or an aircraft engine, (ii) such fuel is delivered, upon such sale, to a tank in which fuel is kept exclusively for aviation purposes, and (iii) a statement, prescribed as to form by the Commissioner of Revenue Services and bearing notice to the effect that false statements made under this section are punishable, that such fuel is used exclusively for aviation purposes, is submitted by such person to the distributor;

(L) Sold to a dealer who is licensed under section 12-462 and whose place of business is located upon an established airport within this state;

(M) Diesel fuel sold exclusively for use in portable power system generators that are larger than one hundred fifty kilowatts;

(N) Sold for use in any vessel (i) having a displacement exceeding four thousand dead weight tons, or (ii) primarily engaged in interstate commerce; or

(O) Dyed diesel fuel, as defined in subsection (d) of section 12-487, sold to the owner or operator of marine fuel docks exclusively for marine purposes, provided (i) such fuel is delivered, upon such sale, to a tank in which fuel is kept exclusively for marine purposes, and (ii) a statement, prescribed as to form by the Commissioner of Revenue Services and bearing notice to the effect that false statements made under this section are punishable, that such fuel is used exclusively for marine purposes, is submitted by such person to the distributor.

(c) Any person who owns or operates a vehicle that runs only upon rails or tracks and that is properly registered with the federal government, in accordance with the provisions of Section 4222 of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as amended from time to time, shall be exempt from paying to a distributor the motor fuels tax imposed pursuant to this section for use in such vehicle.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Three years from the date the tax return is due.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Three years from the date the tax return is due if filing an amended return. If an end user is seeking refund for nontaxable use, they have until May 31st of the following year to make a refund claim.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: No

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Delivery date (delivered sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

https://portal.ct.gov/drs/myconnect/excise-file-uploads

Connecticut may require all taxpayers to pay and or file fuel tax returns electronically. Chapter 228g Section: 12-685 – 12-691. Since September 2021 Connecticut has allowed taxpayers to transition from filing paper returns to filing return electronically. See web links to both paper forms and for electronic instructions. For more information, please contact either Pete Gacek or Christopher Woods

https://portal.ct.gov/drs/drs-forms/forms/drs-forms

https://portal.ct.gov/drs/myconnect/excise-file-uploads

Pete Gacek	or	Christopher Woods
Tax Unit Manager (Excise)		Excise Audit Supervisor
Phone: 860-541-7556		Phone: 860-541-7616
Pete.Gacek@ct.gov		Christopher.Woods@ct.gov

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Connecticut Energy Marketers Association

10 Alcap Ridge

Cromwell CT 06416

Phone: 860-613-2041

Christian A. Herb President

Email: chris@ctema.com (mailto:chris@ctema.com)

Motor Transportation *Association* of *Connecticut* (MTAC)

60 Forest Street

Hartford, CT 06105

Phone: (860) 520-4455

John Blair CEO

john@mtac.us

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes- Power of Attorney & Disclosure Forms
(https://portal.ct.gov/drs/drs-forms/miscellaneous-forms/power-of-attorneydisclosure-forms)

STATE OF DELAWARE

Section 1 – Contact Information

Agency: DelDOT

Name: Holly Postle

Phone Number: (302) 744-2710

E-mail Address: holly.postle@delaware.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Title 30, Chapter 51, Subchapter I (https://delcode.delaware.gov/title30/c051/sc01/index.html)

Diesel:

Title 30, Chapter 51, Subchapter II (https://delcode.delaware.gov/title30/c051/sc02/index.html)

Aviation Fuel:

Title 30, Chapter 51, Subchapter IV (https://delcode.delaware.gov/title30/c051/sc04/index.html)

Jet Fuel:

Title 30, Chapter 51, Subchapter IV (https://delcode.delaware.gov/title30/c051/sc04/index.html)

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level

Diesel: Distributor/Wholesaler Level

Aviation Fuel: Distributor/Wholesaler Level

Jet Fuel: Distributor/Wholesaler Level

Section 4 – First Receiver / Point of Taxation

First Receiver:

First Receiver-: N/A

Point of Taxation:

Point of Taxation: Delaware is not a rack state; Delaware taxes at the Distributor/Supplier level.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: 0.23

Diesel: 0.22

Aviation Fuel: 0.05

Jet Fuel: 0.05

Ethyl Alcohol: 0.23

Methyl Alcohol: 0.22

LNG: 0.22

CNG: 0.22

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Gross Gallons

Please provide the reference information:

Round all gallon figures to the nearest whole gallon. All gallon figures must be reported at gross gallons.

Title 30, Chapter 51, Subchapter I, § 5118. Rules and regulations. The Department of Transportation may prescribe reasonable rules and regulations for the carrying out of this chapter and all forms of reports required by this chapter.(30 Del. C. 1953, § 5118; 54 Del. Laws, c. 107; 57 Del. Laws, c. 741, §§ 24B, 24C; 59 Del. Laws, c. 216, § 2; 68 Del. Laws, c. 290, § 184.)

Title 30, Chapter 51, Subchapter II, § 5138. Administration. (a) Rules and regulations. — The Department of Transportation shall enforce this chapter, and may prescribe, adopt and enforce reasonable rules and regulations relating to the administration and enforcement thereof. (30 Del. C. 1953, § 5138; 54 Del. Laws, c. 107; 57 Del. Laws, c. 741, §§ 24B, 24C, 23E; 59 Del. Laws, c. 216, § 2; 61 Del. Laws, c. 141, §§ 13, 14; 64 Del. Laws, c. 335, § 1; 68 Del. Laws, c. 290, § 184.)

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Delaware Department of Natural Resources and Environmental Control (DNREC) and Weights & Measures – Delaware Department of Agriculture handle any questions regarding section 6.

Section 7 – Rate Updates

Please list any rate updates for your state:

n/a

Section 8 – State Collection Allowance

Please describe your state collection allowance:

We do not have any collection allowance.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

The new annual AFV registration fee is assessed in accordance with *21 Del. C. (https://delcode.delaware.gov/title21/c021/sc04/index.html)*§2151A. This fee ensures that all vehicle owners contribute to the cost of road maintenance, regardless of their vehicle's fuel type. Delaware joins many other states in assessing an AFV registration fee in addition to the standard annual vehicle registration fees.

The fee list of new AFV registration fees can be found at 2025 Fee and Toll Increases. (https://deldot.gov/Publications/pdfs/DelDOTTollFeeScheduleTollandFeeIncreases.pdf)

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: 0.22

B100 - Misc. Taxability: subject to hazardous substance tax

Ethanol - Motor Fuel Taxability: 0.23

Ethanol - Misc. Taxability: none

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is treated like diesel fuel. You need to have a Special Fuel Supplier License. The current tax rate is $0.22/gallon. The B100 in dyed diesel is not taxable.

Ethanol: 100% denatured Ethanol is considered a motor fuel blending component and as such there are no licensing or reporting requirements to buy or sell this product. Ethanol becomes taxable when mixed with gasoline or sold into a supply tank of a motor vehicle. Current tax rate is $0.23/gallon. Greater mixture of 50% or more (E-85) is considered motor fuel and taxed at $0.23/gallon.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Special Fuel

CNG - Conversion Rate: One gallon of LNG = 5.66 pounds (Administrative –no specific law or regulation enacted)

E85 - Taxability: Motor Fuel

E85 - Conversion Rate: N/A

Electric Vehicles/Electricity - Taxability: None

Electric Vehicles/Electricity - Conversion Rate: N/A

Gasoline Hybrid Vehicles - Taxability: Motor Fuel

Gasoline Hybrid Vehicles - Conversion Rate: N/A

Hydrogen - Taxability: None

Hydrogen - Conversion Rate: N/A

LNG - Taxability: Special Fuel

LNG - Conversion Rate: One gallon of LNG = 6.06 pounds (Administrative –no specific law or regulation enacted)

LPG - Taxability: Special Fuel

LPG - Conversion Rate: One Pound of LP Gas = .2359 gallons, One gallon of LP Gas = 4.239 pounds

Methanol or "M85" - Taxability: Special Fuel

Methanol or "M85" - Conversion Rate: N/A

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Blendstock that is not blended with unfinished gasoline is not reportable or taxable.		No

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: The Motor Fuel Tax Administration Section is only responsible for excise taxes. Effective July 1, 2018, a Delaware licensed Motor Fuel Distributor and/or Special Fuel Supplier may report product downgrades on the disbursement schedule #10 which may be the result of a fuel contamination or off spec product which may need to be transferred out of a Delaware motor fuel or special fuel bulk tank.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Motor Fuel Distributor	On or before the 25th day of the next succeeding calendar month following the monthly period to which it relates	On or before the 25th day of the next succeeding calendar month following the monthly period to which it relates
Special Fuel Supplier	On or before the 25th day of the next succeeding calendar month following the monthly period to which it relates	On or before the 25th day of the next succeeding calendar month following the monthly period to which it relates
Aviation Jet Fuel Supplier	On or before the 25th day of the next succeeding calendar month following the monthly period to which it relates	On or before the 25th day of the next succeeding calendar month following the monthly period to which it relates
Special Fuel User/Dealer	On or before the 25th day of the next succeeding calendar month following the monthly period to which it relates	On or before the 25th day of the next succeeding calendar month following the monthly period to which it relates
Common Carrier	On or before the 25th day of the next succeeding calendar month following the monthly period to which it relates	On or before the 25th day of the next succeeding calendar month following the monthly period to which it relates

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): The State of Delaware does not currently have electronic filing of tax returns. We are currently working on an RFP.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: When the twenty-fifth day of a given month falls on a weekend or state holiday, the due date of the statement and tax is the next following business day of the State.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Transporter	If any carrier fails to file a report as required by this section, a penalty of $5.00 per business day shall accrue until said report is filed up to a maximum amount of $25 for each report; however, the Department may waive all or part of the penalty if it is established to the satisfaction of the Department that failure to file the report was not with intent to violate the law.	
Special Fuel	In case any special fuel licensee refuses or fails to file a report required by this chapter within the time prescribed by subsection (b) of this section, there is hereby imposed a penalty of $5.75 per business day of this State up to a maximum of $28.75 for each such report. For each report filed more than 5 business days late, the penalty shall be $28.75 or 12 percent of the tax due, whichever is greater, for each such report. Any tax due shall also bear interest at the rate of 1 percent per month, or fraction thereof, until same is paid; provided, however, that if any such licensee shall establish by a fair preponderance of evidence that the failure to file a report within the time prescribed was due to reasonable cause and was not with intent to violate the law, the Department may waive all or any part of the penalty provided by this subsection.	Failure to pay tax. — When a licensee files a report but fails to pay in whole or in part the tax due hereunder, there shall be added to the amount due and unpaid, interest at the rate of 1 percent per month, or fraction thereof, from the date such tax was due to the date of payment in full thereof.

Name of Report	Report Penalties	Payment Penalties
Distributor	In case any distributor licensee refuses or fails to file a report required by this chapter within the time prescribed by subsection (b) of this section, there is hereby imposed a penalty of $5.75 per business day of this State up to a maximum of $28.75 for each such report. For each report filed more than 5 business days late, the penalty shall be $28.75 or 12 percent of the tax due, whichever is greater, for each such report. Any tax due shall also bear interest at the rate of 1 percent per month, or fraction thereof, until same is paid; provided, however, that if any such licensee shall establish by a fair preponderance of evidence that the failure to file a report within the time prescribed was due to reasonable cause and was not with intent to violate the law, the Department may waive all or any part of the penalty provided by this subsection.	If any distributor shall be in default for more than 10 days in payment of any taxes and/or penalties thereon payable under the terms of this chapter, the Department of Transportation may issue a warrant under its official seal, and signed by its Chairperson, directed to the sheriff of any county of the State, commanding the sheriff to levy upon and sell the goods and chattels of such distributor, without exemption, found within the sheriff's jurisdiction, for the payment of the amount of such delinquency, with the added penalties and interest and the cost of executing the warrant, and to return such warrant to the Department and to pay the Department the money collected by virtue thereof within the time to be therein specified, which shall not be less than 20 nor more than 60 days from the date of the warrant. The sheriff, to whom any such warrant is directed, shall proceed upon the same in all respects and with like effect and in the same manner as prescribed by law in respect to executions issued against the goods and chattels upon judgments by a court of record, and shall be entitled to the same fees for services in executing the warrant, to be collected in the same manner; provided, that nothing in this section shall be construed as forfeiting or waiving any rights to collect such taxes by an action upon any bond that may be filed with the Department of Transportation under the provisions of this chapter, or by suit or otherwise, and in case such suit, action or other proceeding shall have been instituted for the collection of said tax, such suit, action or other proceeding shall not be construed as waiving any other right herein provided.

Name of Report	Report Penalties	Payment Penalties
Jet Fuel	If a licensed aviation fuel supplier refuses or fails to file a report required under subsection (a) of this section within the time prescribed by subsection (b) of this section, the Department shall impose a penalty of $5.75 per business day of this State up to a maximum of $28.75 for each such report. For each report filed more than 5 business days late, the Department shall impose a penalty of $28.75 or 12% of the tax due, whichever is greater, for each such report.	If a licensed aviation fuel supplier refuses or fails to pay the tax due under subsection (d) of this section within the time prescribed by subsection (b) of this section, the tax due bears interest at the rate of 1% per month, or fraction thereof, from the date the tax was due until the tax is paid in full.

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: The State of Delaware treats E85 as a motor fuel effective July 1, 2018. Greater mixture of 50% or more (E-85) is considered motor fuel and taxed at $0.23/gallon.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Yes, Delaware does require common carrier/transporter returns. The requirements are as follows: Every railroad company, suburban or interurban railroad company, pipeline company, water transportation company and common carrier transporting gasoline, either in interstate or in intrastate commerce, to points within this State, and every person, except distributors, transporting gasoline by whatever manner to a point in this State from any point outside this State shall report, under penalty of perjury, to the Department of Transportation on forms prescribed by the Department all deliveries of gasoline so made to points within this State.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: Delaware is not a rack state. Delaware taxes at the Distributor/Supplier level. There are no specific laws or regulations applying to flash title transactions.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: No

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

A surety bond must also be provided by all licensed companies to protect the State against any unpaid tax liabilities (required to be approximate the sum of 3 times the average monthly tax due). These bonds range from a minimum of $5,000 to a maximum of $200,000 and may have to be increased periodically if their operations change. The Motor Fuel Office continuously monitors the surety bond coverage and requires the bonds to be increased as needed.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Supplier	Yes	1,2,3,4,5,7,8,9,10
Distributor	Yes	1,2,3,4,5,7,8,9,10
Common Carrier	No	6
Special Fuel User/Dealer	Yes	4 (Special Fuel Dealer only)
Aviation Jet Fuel	Yes	1,2,3,4,5,7,8,9,10

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Delaware does not distinguish between an origin terminal and an origin non-terminal. The location where title transfers does not, by itself, determine taxability. The seller must substantiate that the fuel was actually exported from Delaware for delivery outside the State.

- **Origin terminal:** Retain the terminal-issued bill of lading or manifest showing the product, gross gallons, date, carrier, Delaware origin, and out-of-state destination.
- **Origin non-terminal:** Retain the invoice, delivery ticket, manifest, or other shipping document showing the same information and supporting actual delivery outside Delaware.
- Report the export on **Schedule 7**, separately by destination state and product type. Records supporting the transaction must be retained for three years.

A stated out-of-state destination or the purchaser's intent to export is not sufficient without documentation supporting the interstate movement and out-of-state delivery. If the fuel is diverted or delivered in Delaware, Delaware tax applies.

Authority: 30 Del. C. § 5111(a)(2) and § 5122 (https://delcode.delaware.gov/title30/c051/sc01/index.html?utm_source=chatgpt.com); Delaware Schedule 7 instructions (https://dmv.de.gov/TransServices/MFSF/docs/pdfs/disbursement_schedule_inst_07012018.pdf?utm_source=chatgpt.com).

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

The licensed Distributor or Supplier would report the taxable distribution on the Schedule 5.

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Not Applicable

Section 33 – Amended Returns

How are amended returns filed in your state?: Paper

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Submit only the information changed/updated

Please provide details.:

We only require the cover page and schedules that have changed.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: Delaware has three years by law for collection. We will accept amended returns going back this far. However, if a company forgot to add 100 gallons for the month of April on to their schedules 2 or 6, then the company is permitted to enter it on the May return. However, for any period longer than the next month (such as if a company underreported 6 months of tax-free sales), the company is required to submit an amended return.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Delaware statute currently does not define individual data elements.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Title 30, Chapter 51, § 5111. Exempt sales of gasoline. (a) The tax imposed by this chapter shall not apply to gasoline: (1) Sold and delivered to and used by the United States or any of the governmental agencies thereof; (2) Sold or delivered under the protection of the interstate commerce clause of the Constitution of the United States; (3) Sold by a distributor to another

distributor; (4) Sold and delivered to and used by the State and every political subdivision thereof; (5) Sold and delivered to and used by volunteer fire companies in any of their official vehicles and veteran or civic organizations in their ambulances when such vehicles are used on a voluntary, nonprofit basis. The fuel supply tanks maintained under this section must be for the exclusive use of said vehicles. (b) The Department of Transportation may, for purposes of identification of the above agencies or organizations, require that an exemption certificate issued by the Department of Transportation be on file with the Department and the supplier from which the fuel is purchased. (30 Del. C. 1953, § 5111; 54 Del. Laws, c. 107; 56 Del. Laws, c. 33, § 2; 57 Del. Laws, c. 741, § 24B; 59 Del. Laws, c. 216, § 2; 60 Del. Laws, c. 81, § 1; 62 Del. Laws, c. 380, § 6; 68 Del. Laws, c. 290, § 184; 69 Del. Laws, c. 77, § 65.)

§ 5133. Exemptions. (a) The tax imposed by this chapter shall not apply to special fuel sold and delivered to and used by the following persons: (1) The United States or any governmental agencies thereof; (2) The State and every political subdivision thereof; (3) Volunteer fire companies in any of their official vehicles and veterans' or civic organizations in their ambulances when such ambulances are provided on a voluntary basis. (b) The Department may, for purposes of identification, require that the above persons apply to the Department for a special fuel tax exemption marker to be affixed to the applicable bulk supply talk or pump thereof. The tax exemption marker may be revoked by the Department for just cause. (30 Del. C. 1953, § 5133; 54 Del. Laws, c. 107; 61 Del. Laws, c. 141, § 3; 65 Del. Laws, c. 297, §§ 8, 9; 69 Del. Laws, c. 77, § 66.)

§ 5172. Aviation jet fuel tax. (a) A tax of 5 cents per gallon, computed in the same manner and subject to the same limitations as the tax rate established for gasoline in § 5110 of this title, is levied and imposed on the sale or delivery of aviation jet fuel by a licensed aviation jet fuel supplier. The tax attaches at the time of delivery and must be paid to the Department as provided in this subchapter. (b) Exemptions. — The tax imposed by this subchapter does not apply to aviation jet fuel sold and delivered to and used by any of the following persons or for any of the following circumstances: (1) The United States government, or any department, division, or agency of the United States government. (2) The government of this State, or any political subdivision of this State. (3) Aerial application uses within this State. (4) Purpose of economic development and job creation in the aviation industry in this State. A temporary exemption for a period of time not exceeding more than 5 years may be granted under this paragraph (b)(4). An exemption under this paragraph (b)(4) must be approved by the Council on Development Finance and the Director of Small Business under §§ 8705A and 8707A of Title 29 and § 5178 of this title. (82 Del. Laws, c. 118, § 1.)

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Delaware has three years by law for collection. We will accept amended returns going back this far.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

All gasoline applications for refunds must be filed with the Department of Transportation within 12 calendar months from the date of purchase or invoice of the gasoline with respect to which a tax

refund is claimed. Gasoline can be refunded to persons for the purpose of operating stationary gas engines, tractors, motorboats, airplanes or aircraft, or any other purpose except in motor vehicles licensed, or subject to being licensed, for operation upon any of the public highways of the State.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Other

Other (please specify): We accept either origin sales or delivery date on BOL's, however common carrier information or invoices may be requested during audit.

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

https://dmv.de.gov/TransServices/MFSF/index.shtml?dc=mfsfTaxRtnForms

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: No

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes. Contact Motor Fuel Tax.

STATE OF DISTRICT OF COLUMBIA

Section 1 – Contact Information

Agency: Office of Tax & Revenue

Name: Marilou Mintac

Phone Number: (202) 442-6584

E-mail Address: marilou.mintac@dc.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

DC Code Title 47, Chapter 23 Motor Fuel Tax

Diesel:

DC Code Title 47, Chapter 23 Motor Fuel Tax (https://DC Code Title 47, Chapter 23 Motor Fuel Tax)

Aviation Fuel:

DC Code Title 47, Chapter 23 Motor Fuel Tax (https://DC Code Title 47, Chapter 23 Motor Fuel Tax)

Jet Fuel:

DC Code Title 47, Chapter 23 Motor Fuel Tax

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack, Distributor/Wholesaler Level

Diesel: At the terminal rack

Aviation Fuel: At the terminal rack

Jet Fuel: At the terminal rack

Section 4 – First Receiver / Point of Taxation

First Receiver:

DC Code 47-2302(3) - Importer is any person who brings into, or who produces, refines, manufacturers, or compounds, in the District of Columbia motor vehicle fuel to be used by him or to be sold, kept for sale, bartered, delivered for value, or exchanged for goods.

Point of Taxation:

DC Code 47-2301(a-1)(1) at the terminal rack. The District shall levy and collect a tax sold or otherwise disposed of by an importer or by a user, or used for commercial purposes.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $.235 per gallon

Diesel: $.235 per gallon

Aviation Fuel: $.235 per gallon

Jet Fuel: $.235 per gallon

Ethyl Alcohol: $.235 per gallon

Methyl Alcohol: $.235 per gallon

LNG: $.235 per gallon

CNG: $.235 per gallon

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Gross Gallons

Please provide the reference information:

DC Code section 47-2304

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Surcharge $0.122 per gallon based on DC Code 47-2301(2)(B)

Section 7 – Rate Updates

Please list any rate updates for your state:

Surcharge increase effective October 1, 2026, to $0.124

Section 8 – State Collection Allowance

Please describe your state collection allowance:

N/A

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

Which diversion registry program do you use?: N/A

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: Motor Fuel Tax return, Form FR-400

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: Importer to receive credit or repayment of taxes. Supporting documentation includes BOL and export schedules and provide Schedules 2,3 and 5 of the DC Motor Fuel tax return, FR-400.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Alternative Fuel Vehicle (AFV) Conversion and Infrastructure Tax Credits administered under DC Code sections 47-1806.12 through 47-1808.11

National Electric Vehicle Infrastructure (VEVI) Planning administered under Clean Energy DC Ominbus Act of 2018

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: DC Code Title 47, Chapter 23 Motor Fuel Tax $.235 per gallon

B100 - Misc. Taxability: N/A

Ethanol - Motor Fuel Taxability: DC Code Title 47, Chapter 23 Motor Fuel Tax $.235 per gallon

Ethanol - Misc. Taxability: N/A

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: DC Code Title 47, Chapter 23 Motor Fuel Tax $.235 per gallon

Ethanol: DC Code Title 47, Chapter 23 Motor Fuel Tax $.235 per gallon

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: $.235 per gallon

E85 - Taxability: $.235 per gallon

Electric Vehicles/Electricity - Taxability: $.235 per gallon

Gasoline Hybrid Vehicles - Taxability: $.235 per gallon

Hydrogen - Taxability: $.235 per gallon

LNG - Taxability: $.235 per gallon

LPG - Taxability: $.235 per gallon

Methanol or "M85" - Taxability: $.235 per gallon

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Benzol, benzene, naphtha	$.235 per gallon	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: N/A

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Motor Fuel Tax Return Form FR-400	Monthly by the 25th	Monthly by the 25th

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Received by Due Date

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): 11:59pm on due date

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: It's due on the following business day after the weekend or Holiday.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Motor Fuel Tax return Form FR-400	5% per month up to 25% of the tax due	5% per month up to 25% of the tax due

Additional information: A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Interest of 10% per year, compounded daily, on a late payment;

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 is treated in DC under the DC Code Title 47, Chapter 23 Motor Fuel Tax at $.235 per gallon

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: No

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: N/A

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: If the dyed diesel is used for heat or a generator is taxed at the current sales tax rate.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

Importer required to obtain a bond in the approximate sum of 3 times the average monthly motor fuel tax due in the next succeeding 12 months, to be executed by a surety company duly licensed to do business under the laws of the District of Columbia; and in no case shall the bond be less than $5,000 nor more than $100,000.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Importer's license	Yes	1,3, 4, 5,6

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Exports are exempt and an invoice supporting the exemption is required.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

Destination tax from Importer licensed for motor vehicle fuels

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: No

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Not Applicable

Section 35 – Late Loads

How many days are allowed to report late loads?: N/A

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Number of gallons and the date, etc. The statutory reference is DC Code section 47-2305.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

DCMR Title 9-807 US Government and Title 9-808 Foreign Government Agencies

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

There is no statute of limitations to file amendments to remit additional tax.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

A credit or refund of an overpayment of a tax imposed shall not be allowed unless the taxpayer files a claim within the later of 3 years from the due date of the return or 3 years from the date that the tax was paid.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Amended return

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

https://otr.cfo.dc.gov/

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: No

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes, a DC Power of Attorney is required. A taxpayer can download the Power of Attorney Form (D2848) or file online https://otr.cfo.dc.gov/

STATE OF FLORIDA

Section 1 – Contact Information

Agency: Florida Department of Revenue

Name: Michael Tay

Phone Number: (850) 717-7342

E-mail Address: michael.tay@floridarevenue.com

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Chapter 206, Florida Statutes, Chapter 336, Florida Statutes Chapter 95, Florida Statutes, 12B-5, Florida Administrative Code

Diesel:

Chapter 206, Florida Statutes Chapter, 336, Florida Statutes Chapter 95, Florida Statutes, 12B-5, Florida Administrative Code

Aviation Fuel:

N/A

Jet Fuel:

N/A

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack, First Importation

Diesel: At the terminal rack, First Importation

Aviation Fuel: Exempt

Jet Fuel: Exempt

Section 4 – First Receiver / Point of Taxation

First Receiver:

The Florida Statutes do not define first receiver.

Point of Taxation:

Gasoline: Removal from an IRS registered terminal by a licensed position holder, removal from a refinery by a terminal supplier, exchange receiver at the rack, import into Florida outside the bulk transfer system, ethanol production in Florida, and blending outside the bulk transfer system.

Diesel: Removal from an IRS registered terminal by a licensed position holder, removal from a refinery by a terminal supplier, exchange receiver at the rack, import into Florida outside the bulk transfersystem, biodiesel production in Florida, and blending outside the bulk transfer system.

Kerosene: Removal from an IRS registered terminal by a licensed position holder, removal from a refinery by a terminal supplier, exchange receiver at the rack, import into Florida outside the bulk transfer system, and blending outside the bulk transfer system.

Natural Gas Fuels (CNG/LNG/LPG): Retail - Exempt until 01/01/2030.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: Section 206.41, Florida Statutes

Diesel: 206.87, Florida Statutes

Aviation Fuel: N/A

Jet Fuel: N/A

Ethyl Alcohol: N/A

Methyl Alcohol: N/A

LNG: Section 206.9955, Florida Statutes

CNG: Section 206.9955, Florida Statutes

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Net Gallons

Please provide the reference information:

Fuel taxes are calculated on net gallons pursuant to ss. 206.41(1), 206.87(1), F.S.

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Inspection Fee – The fee is administered under Chapter 206.41(1)(h), Florida Statues. The fee equals $.00125 per gallon and is assessed on motor fuel.

Environmental Fees(Inland Protection, Water Quality, and Coastal Protection) - The fees are administered under Chapters 206.9935, Florida Statues. The total environmental fee is $.02071 per gallon.

Section 7 – Rate Updates

Please list any rate updates for your state:

2026 Rate Update (includes state and local option taxes) Fuel – • Motor Fuel (gasoline, fuel grade ethanol, and gasohol): State = $.22 per gallon, Inspection Fee = $.00125 per gallon / Local Option = varies by county – see link below) https://floridarevenue.com/taxes/Documents/fuel_charts/25B05-05_chart.pdf • Diesel: State = $.22 per gallon / Local Option = $.169 per gallon) ❖ Both products, except E00 and B00 are liable for pollutants tax of $.02071 per gallon (includes inland protection, water quality, and coastal protection).

Section 8 – State Collection Allowance

Please describe your state collection allowance:

The terminal supplier or importer shall deduct from the amount of tax shown by the report to be payable an amount equivalent to .2 percent of the tax on motor fuels imposed by s. 206.41(1)(a), (b), (c), and (g), which deduction is hereby allowed to the terminal supplier or importer on account of services and expenses in complying with the provisions of the law.

In addition to the allowance authorized by paragraph (a), every terminal supplier and wholesaler shall be entitled to a deduction of 1.1 percent of the tax imposed under s. 206.41(1)(d) and the first 6 cents of tax imposed under s. 206.41(1)(e), which deduction is hereby allowed on account of services and expenses in complying with the provisions of this part. This allowance shall not be deductible unless payment of the tax is made on or before the 20th day of the month as herein required.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

Section 206.416 Change in state destination. (1)(a) A terminal supplier or position holder may sell motor or diesel fuel, other than by bulk transfer, a portion of which fuel is destined for sale or use in this state and a portion of which fuel is destined for sale or use in another state or states. However, such sale shall be documented by the terminal supplier or position holder by issuing shipping papers designating the state of destination for each portion of the fuel.

(b) A licensed terminal supplier, wholesaler, importer, or exporter who intends to sell or use motor fuel in this state which was purchased pursuant to shipping papers bearing an out-of-state destination shall obtain a diversion number issued by the department which shall be manually recorded by the terminal supplier, wholesaler, importer, or exporter on the shipping paper prior to importing the fuel into this state. The terminal supplier, wholesaler, importer, or exporter is liable for reporting and remitting all applicable taxes on fuel with the return required pursuant to s. 206.43.

(c) If a wholesaler or exporter diverts to this state, within 3 consecutive months, more than six loads of fuel which were originally destined for allocation outside the state, the wholesaler or exporter must register as an importer within 30 days after such diversion. A wholesaler or exporter who violates this paragraph is subject to the penalties prescribed under ss. 206.413 and 206.872.

(2)(a) Any person who owns or possesses motor fuel in this state bearing an out-of-state destination on the shipping paper as to which a diversion number has not been issued by the department and manually recorded on the shipping paper, and who cannot prove that the tax imposed under the part has been paid, shall be subject to a specific penalty of $1 per gallon based on the maximum capacity of the product storage tank of the vehicle, plus all applicable taxes, penalties, and interest otherwise imposed under this part on said fuel.

(b) In order to seek relief from any penalty assessed under this subsection, a person may, through the informal protest procedure established under s. 213.21 and the rules of the department, provide the department with evidence that the error was made despite a good faith effort to properly account for and report fuel shipments and taxes. Evidence may include proof of a written or standing order documenting the correct destination placed prior to the shipment, or evidence that demonstrates that the error is not a continuing event.

Which diversion registry program do you use?: Fueltrac (Trac III Systems, LLC)

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: Before any fuel purchased by an exporter may be sold in Florida, exporter must call the Department of Revenue and obtain a diversion number. The number must be provided to the carrier and the shipping document changed manually. To divert fuel the exporter must be licensed as a wholesaler. If the person who diverts the fuel fails to notify the terminal supplier or position holder timely enough to obtain a corrected invoice, the person diverting the product shall be liable to report and remit all applicable taxes. Failure to obtain a diversion number shall be subject to a specific penalty of $1.00 per gallon based on the maximum capacity of the product storage tank of the vehicle plus all applicable taxes, penalties and interest otherwise imposed.

Origin/TCN	BOL Destination	Actual Destination	Tax Type	Product Type	Forms/Schedules
Your State	Your State	Other State	Terminal Supplier	Motor Fuel/Diesel Fuel	1A, 7A
Your State	Other State	Your State	Terminal Supplier	Motor Fuel/Diesel Fuel	2A, 5A
Other State	Other State	Your State	Terminal Supplier	Motor Fuel/Diesel Fuel	2A, 5A
Other State	Your State	Other State	Terminal Supplier	Motor Fuel/Diesel Fuel	1A, 7A

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: Company who exported the product.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

1. Compressed natural gas (CNG), liquefied natural gas (LNG), or a combination of the two for use in a motor vehicle - Chapter 206, Part V, Florida Statues exempts CNG, LNG, or a combination of the two from fuel or sales tax until January 1, 2030 if the fuel is placed into the supply system of an internal combustion engine.

2. **Biodiesel fuel manufactured by a public or private secondary school** is exempt from the diesel fuel excise tax and the associated registration requirements. To qualify for the exemption, total annual production of biodiesel must be less than 1,000 gallons and may only be used by the school, its employees, or its students. (Reference Florida Statutes 206.874)

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: B100 is taxable

B100 - Misc. Taxability: N/A

Ethanol - Motor Fuel Taxability: Fuel grade ethanol is taxable

Ethanol - Misc. Taxability: Subject to pollutants tax ($0.02071 per gallon) and inspection fee ($0.00125 per gallon)

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 has the same registration, reporting, and taxing requirements as diesel fuel. Tax is due upon removal from the loading rack or upon importation if by means other than the bulk transfer system. The current tax rate is $0.382 per gallon.

Ethanol: Fuel grade ethanol (denaturant = 1.97% or greater) has the same registration, reporting, and tax requirements as motor fuel. Tax is due upon removal from the loading rack or upon importation if by means other than the bulk transfer system. Current tax rate is $0.22 per gallon plus local option tax (varies by county) plus the inspection fee ($.00125 per gallon) plus pollutants tax ($.02071 per gallon).

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Effective 1/1/14, not taxable until 1/1/30

CNG - Conversion Rate: 1 MFEG = 5.66 pounds or 126.67 cubic feet

E85 - Taxability: Current tax rate is $0.22 per gallon plus local option tax (varies by county) plus the inspection fee ($0.00125 per gallon) plus pollutants tax ($0.02071 per gallon)

E85 - Conversion Rate: N/A

Electric Vehicles/Electricity - Taxability: N/A

Electric Vehicles/Electricity - Conversion Rate: N/A

Gasoline Hybrid Vehicles - Taxability: Taxable as motor fuel

Gasoline Hybrid Vehicles - Conversion Rate: N/A

Hydrogen - Taxability: N/A

Hydrogen - Conversion Rate: N/A

LNG - Taxability: Effective 1/1/30, not taxable until 1/1/30

LNG - Conversion Rate: 1 MFEG = 6.06 pounds

LPG - Taxability: Effective 1/1/30, not taxable until 1/1/30

LPG - Conversion Rate: 1 MFEG - 1.35 pounds

Methanol or "M85" - Taxability: If it meets the definition of motor fuel, current tax rate is $0.22 per gallon plus local option tax (varies by county) plus the inspection fee ($0.00125 per gallon)

Methanol or "M85" - Conversion Rate: N/A

Other - Taxability: N/A

Other - Conversion Rate: N/A

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Gasoline products or any product blended with gasoline or any fuel placed in the storage supply tank of a gasoline-powered motor vehicle.	$0.22 per gallon plus local option tax (varies by county) plus the inspection fee ($.00125 per gallon) plus pollutants tax ($.02071 per gallon).	Yes
Petroleum distillates commonly known as diesel #2, biodiesel, or any other product blended with diesel or any product placed into the storage supply tank of a diesel powered motor vehicle.	Petroleum distillates commonly known as diesel #2, biodiesel, or any other product blended with diesel or any product placed into the storage supply tank of a diesel powered motor vehicle.	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: 1. Transmix – Taxable as diesel fuel upon removal from the terminal. 2. Mixing of Undyed and Dyed Diesel – A licensed terminal supplier, importer, or wholesaler that holds title to taxable diesel fuel that has been mixed with dyed diesel fuel in storage may qualify for a refund of any state and local option tax paid on the taxable diesel fuel as follows: 1. The terminal supplier, importer, or wholesaler must contact the Department at (850) 717- 6034 within “thirty 30 days” of the misfueling incident that caused the mixing of dyed diesel fuel with taxable diesel fuel to obtain a refund authorization number. The terminal supplier, importer, or wholesaler must report the following information: a. The name of the licensee holding title, b. The location of the storage, c. The number of gallons of taxable diesel, d. The number of gallons of dyed diesel, e. The resulting total number of gallons of mixed diesel, f. The date and time of the incidence of mixing, g. The disposition of all mixed diesel fuel, and h. The steps taken to bring the mixed fuel to proper dyed fuel specifications. 2. To obtain a refund of tax paid on diesel fuel, the terminal supplier, importer, or wholesaler holding a refund authorization number must file an Application for Refund (Form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Section 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C. Form DR-26, Application for Refund, must be filed with the Department within 3 years after the date the tax was paid.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Terminal Supplier Fuel Tax Return	Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.	You must initiate your electronic payment no later than 5:00 p.m., ET, on the business day prior to the 20th.
Wholesaler/Importer Fuel Tax Return	Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.	You must initiate your electronic payment no later than 5:00 p.m., ET, on the business day prior to the 20th.
Mass Transit System Provider Fuel Tax Return	Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.	You must initiate your electronic payment no later than 5:00 p.m., ET, on the business day prior to the 20th.
Local Government User of Diesel Fuel Tax Return	Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.	You must initiate your electronic payment no later than 5:00 p.m., ET, on the business day prior to the 20th.

Name of Report	Due Date of Report	Due Date of Payment
Blender Fuel Tax Return	Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.	You must initiate your electronic payment no later than 5:00 p.m., ET, on the business day prior to the 20th.
Pollutants Tax Return	Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.	You must initiate your electronic payment no later than 5:00 p.m., ET, on the business day prior to the 20th.
Terminal Operator Information Return	Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.	N/A
Petroleum Carrier Information Return	Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.	N/A

Name of Report	Due Date of Report	Due Date of Payment
Exporter Fuel Tax Return	Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.	You must initiate your electronic payment no later than 5:00 p.m., ET, on the business day prior to the 20th.

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Other

Other (please specify): Receipt by the Department or its agent if filed electronically.

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Payments - If you make your payments using Electronic Funds Transfer (EFT), it must be transmitted no later than 5:00 p.m., ET, on the last banking business day prior to the 20th. Download a payment due date calendar (Form DR-659) to help you pay on time. Returns – Returns must be filed by 11:59 PM.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: Return - Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day. Payment - If you pay your tax electronically, banking rules require that the payment must be transmitted no later than 5:00 p.m., ET, on the banking business day prior to the 20th.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Terminal Supplier Fuel Tax Return	If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50 percent and the minimum is $10, even if you file a tax return with no tax due.	If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50 percent and the minimum is $10, even if you file a tax return with no tax due.
Wholesaler/Importer Fuel Tax Return	If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50 percent and the minimum is $10, even if you file a tax return with no tax due.	If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50 percent and the minimum is $10, even if you file a tax return with no tax due.
Mass Transit System Provider Fuel Tax Return	If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50 percent and the minimum is $10, even if you file a tax return with no tax due.	If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50 percent and the minimum is $10, even if you file a tax return with no tax due.
Local Government User of Diesel Fuel Tax Return	If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50 percent and the minimum is $10, even if you file a tax return with no tax due.	If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50 percent and the minimum is $10, even if you file a tax return with no tax due.
Blender Fuel Tax Return	If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50 percent and the minimum is $10, even if you file a tax return with no tax due.	If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50 percent and the minimum is $10, even if you file a tax return with no tax due.

Name of Report	Report Penalties	Payment Penalties
Pollutant Tax Return	If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50 percent and the minimum is $10, even if you file a tax return with no tax due.	If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50 percent and the minimum is $10, even if you file a tax return with no tax due.

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 is treated no differently than gasoline (point of taxation, tax rate, and registration requirements) in Florida. E85 is reported as product code 124.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Any person transporting fuel for sale or for others in vehicles capable of hauling quantities of 500 gallons or more in this State, must hold a valid license as a carrier of motor fuel or diesel fuel and file a return.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: Assuming title transfers twice outside of the bulk transfer system, the position holder removing the product from a terminal in Florida must charge the company taking flash title of the product Florida tax. There is one exception to this rule as noted below. A terminal supplier may purchase taxable motor fuels from another terminal supplier at a terminal without paying the tax imposed pursuant to this part only under the following circumstances: (a) The terminal supplier who purchased the motor fuel will sell the motor fuel to a licensed exporter for immediate export from the state. (b) The terminal supplier who purchased the motor fuel has designated to the terminal supplier who sold the motor fuel the destination for delivery of the fuel to a location outside the state. (c) The terminal supplier who purchased the motor fuel is licensed in the state of destination and has supplied the terminal supplier who sold the motor fuel with that license number. (d) The licensed exporter has not been barred from making tax-free exports by the department for violation of s. 206.051(5). (e) The terminal supplier who sold the motor fuel to the other terminal supplier collects and remits to the state of destination all taxes imposed by the destination state on the fuel. (3) A licensed exporter shall not divert for sale or use in this state any fuel designated to a destination outside this state without first obtaining a diversion number from the department as specified in s. 206.416(1)(b) and manually recording that number on the shipping paper prior to diversion of fuel for sale or use in this state.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

The Department allows for a deferral of state taxes, excluding Pollutant tax, to be deferred no later than the last business day prior to the 20th day of the succeeding month following the date of the transaction. This is pursuant to s. 206.43(5)(a), F.S. Florida statutes do not address the deferral of federal tax.

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Applicable

Please provide the Statute that supports that deferral:

The inspection fee is a part of the taxes that are allowed for deferral. Pollutants taxes are not included. See ss. 206.43(5)(a) and 206.9915, F.S.

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Sales and discretionary tax are charged on dyed diesel fuel used off road. Undyed diesel fuel may also be liable for sales tax if used off-road and the on-road taxes were paid to a supplier and refunded to the taxpayer. Tax is calculated on the total price of the product. The tax rates may change on an annual basis.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

Terminal Suppliers
Prior to becoming licensed, each new terminal supplier applicant must submit, to the Department, a bond which equals 3 times the estimated average monthly fuel tax levied under Chapter 206, F.S., for each type of fuel that will be sold, but such bond will not exceed a maximum of $300,000 for each product type (motor and diesel fuel).
A terminal supplier that has filed bonds of less than $300,000 for each product type (motor and diesel fuel) will be notified by the Department when its liability increases to an amount that requires an increase in its bond.
Wholesalers
1. Each wholesaler that is licensed pursuant to Section 206.02, F.S., will be required to furnish a bond to the Department in a sum of not more than $300,000, for each product type (motor and diesel fuel).
The tax rate for calculating the wholesaler’s bond on motor fuel will be the taxes imposed under Section 206.41, F.S. (fuel sales tax, Constitution Tax, County Tax, Municipal Tax, Ninth- cent

County Fuel Tax, the maximum Local Option Fuel Tax rate, and the SCETS tax charged in this state.)
The tax rate for calculating the wholesaler's bond on diesel fuel will be the taxes imposed under Section 206.87, F.S. (fuel sales tax, Excise Tax, Ninth-cent County Fuel Tax, the maximum Local Option Fuel Tax rate, and the SCETS tax charged in this state.)
The tax rate for calculating the wholesaler's bond on aviation fuel will be the tax imposed
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under Section 206.9825, F.S. (Excise Tax)
A wholesaler who has no import or export activity and is authorized to remit the taxes imposed by Chapter 206, F.S., to its supplier by electronic funds transfer (EFT) will file a bond with the Department for each product type (motor fuel, diesel fuel, and aviation fuel) based on the estimated average monthly gallons to be purchased, multiplied by the total of the taxes imposed under Section 206.41, F.S. (for motor fuel), Section 206.87, F.S. (for diesel fuel), and that sum multiplied by three.
A wholesaler who has no import or export activity and is not authorized to remit the taxes imposed by Chapter 206, F.S., to its supplier by EFT will file a bond with the Department for motor fuel only based on the estimated average monthly gallons to be purchased, multiplied by the maximum Local Option Fuel Tax rate charged in this State, and that sum multiplied by three.
A wholesaler who has no import or export activity, who sells only undyed diesel fuel, and who is not authorized by the Department to remit fuel tax to its supplier is not required to post a bond.
A wholesaler who only imports fuel into this State is required to post a bond with the Department for each product type (motor fuel, diesel fuel, and aviation fuel) based on the estimated average monthly gallons imported multiplied by the total of the taxes imposed under Sections 206.41, F.S. (for motor fuel), 206.87, F.S. (for diesel fuel), and that sum, multiplied by two. The wholesaler will file an additional bond for motor fuel based on the estimated average monthly gallons imported multiplied by the maximum Local Option Fuel Tax rate charged in this State and that sum, multiplied by three.
A person who is licensed as a wholesaler and an importer will file bonds as follows:
The wholesaler bond will be the estimated average monthly gallons to be purchased, multiplied by the taxes imposed under Sections 206.41, F.S. (for motor fuel), 206.87, F.S. (for diesel fuel), and that sum multiplied by three.
The importer bond shall be maintained in a sufficient amount to secure payment of tax on motor fuel, diesel fuel, and aviation fuel for 60 days of imports.
If an importer does not maintain sufficient bond prior to importation of motor fuel, diesel fuel, and aviation fuel, an import authorization number will be denied and such person will be prohibited from importing untaxed fuel into thisstate.
If the wholesaler bond is less than $300,000, an additional bond for motor fuel will be calculated and added to the wholesale bond based on the estimated average monthly gallons to be imported, multiplied by the maximum Local Option Fuel Tax rate, charged in this State, multiplied by three.

Exporter
1. An exporter's bond will be equal to three times the total state and local option taxes that would be due if the fuel was sold for highway use in Florida.
2. An exporter, who is also bonded as a wholesaler, will obtain a bond which will be the difference between the wholesaler bond and the $300,000 maximum bond for motor fuel, diesel

fuel, and aviation fuel.
Pollutants
Each terminal supplier, importer, or wholesaler, of pollutants that holds a fuel license must add to its fuel bond an amount to be three times the average monthly pollutants tax paid or due
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during the preceding twelve calendar months. However, the total amount of the bond must not exceed $300,000.
Each producer or importer of pollutants who does not hold a valid fuel license must file with the Department, a bond in an amount to be three times the average monthly pollutants tax paid or due during the preceding twelve calendar months. The bond shall not exceed $300,000.
No bond is required to obtain a pollutant tax license for the sole purpose of applying for refunds of tax paid on pollutants, as provided in Section 206.9942, F.S.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Terminal Supplier	Yes	1, 2, 3, 4, 5, 8, 10
Wholesaler/Importer	Yes	1, 3, 4, 8
Blender	Yes	8
Local Government User of Diesel Fuel	Yes	
Mass Transit System Provider	No	
Terminal Operator	No	7
Petroleum Carrier	No	6
Exporter	No	2
Pollutants	Yes	

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Pursuant to section 206.052, F.S....

(1) A licensed exporter may purchase from a terminal supplier at a terminal taxable motor fuels for export from this state without paying the tax imposed pursuant to this part only under the following circumstances:

(a) The exporter has designated to the terminal supplier the destination for delivery of the fuel to a location outside the state;

(b) The exporter is licensed in the state of destination and has supplied the terminal supplier with that license number;

(c) The exporter has not been barred from making tax-free exports by the department for violation of s. 206.051 (https://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_

String=&URL=0200-0299/0206/Sections/0206.051.html)(5); and

(d) The terminal supplier collects and remits to the state of destination all taxes imposed on said fuel by the destination state.

(2) A terminal supplier may purchase taxable motor fuels from another terminal supplier at a terminal without paying the tax imposed pursuant to this part only under the following circumstances:

(a) The terminal supplier who purchased the motor fuel will sell the motor fuel to a licensed exporter for immediate export from the state.

(b) The terminal supplier who purchased the motor fuel has designated to the terminal supplier who sold the motor fuel the destination for delivery of the fuel to a location outside the state.

(c) The terminal supplier who purchased the motor fuel is licensed in the state of destination and has supplied the terminal supplier who sold the motor fuel with that license number.

(d) The licensed exporter has not been barred from making tax-free exports by the department for violation of s. 206.051 (https://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0206/Sections/0206.051.html)(5).

(e) The terminal supplier who sold the motor fuel to the other terminal supplier collects and remits to the state of destination all taxes imposed by the destination state on the fuel.

(3) A licensed exporter shall not divert for sale or use in this state any fuel designated to a destination outside this state without first obtaining a diversion number from the department as specified in s. 206.416 (https://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0206/Sections/0206.416.html)(1)(b) and manually recording that number on the shipping paper prior to diversion of fuel for sale or use in this state.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

Pursuant to section 206.054(2), F.S., the department may license an out of state terminal supplier to precollect and remit the tax when the fuel originates outside of the state and is destined for Florida. If the destination is known, the terminal supplier will be responsible for remitting tax

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Additional details (optional): If taxable product is removed from the rack, destination state taxes need to be collected.

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Submit only the information

changed/updated

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: There are no statutory provisions that allow for late loads in Florida.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Refund Provisions - 206.41(5) State taxes imposed on motor fuel.

(b)1. When motor fuel or diesel fuel is sold to a person who claims to be entitled to a refund under subsection (4), the seller of such motor fuel or diesel fuel shall make out a sales invoice, which shall contain the following information:

a. The name, post office address, and residence address of the purchaser. b. The number of gallons purchased.

c.The date on which the purchase was made.

d.The price paid for the motor fuel or diesel fuel.

e.The name and place of business of the seller of the motor fuel or diesel fuel.

f. The license number, or other identification number, of the motor vehicle or boat of the purchaser.

g. The Department of Environmental Protection storage tank facility identification number for the seller's location, if the location is required to be registered in accordance with s. 376.303.

Taxes Separately States - 206.49 Invoice to show whether or not tax paid; liability.

(1) Each terminal supplier or importer, when selling to any other terminal supplier or importer any of the products taxed under this part, shall render an invoice of such sale to the purchaser, and upon such invoice the terminal supplier or importer rendering such invoice shall plainly state thereon whether or not the tax required will be reported and paid by him or her, and the purchaser buying and receiving such products may fully rely upon the statement made in such invoice.

Carrier Requirements - 206.20 Transportation of motor fuel over public highways.

(1) Every person hauling, transporting, or conveying motor fuel over any of the public highways of this state must, during the entire time he or she is so engaged, have in his or her possession an invoice or delivery ticket, bill of sale, or other record evidence showing the true name and address of the person from whom he or she has received the motor fuel, the number of gallons so originally received by him or her from said person, the true name and address, including state of destination, of every person to whom he or she has made deliveries of said motor fuel, and the number of gallons so delivered to each of said persons, and the destination address of the undelivered

gallons. The person hauling, transporting, or conveying such motor fuel shall, at the request of any person required by law to inquire into or investigate said matters, produce and offer for inspection said invoice or delivery ticket, bill of sale, or record evidence. If the person fails to produce the invoice or delivery ticket, bill of sale, or record evidence, or if, when produced, it fails clearly to disclose said information, the same shall be prima facie evidence of a violation of this section.

Carrier Requirements - 206.199 Transportation of motor fuel by pipeline or marine vessel.

(1) Every person engaged in the business of transporting motor fuel by pipeline, marine vessel, or barge to a storage facility in this state from a point either within or outside this state or between facilities in this state shall have in his or her possession an invoice or delivery ticket, bill of sale, or other record evidence showing the true name and address of the person from whom he or she has received the motor fuel, the number of gallons so originally received by him or her from said person, the true name and address, including state of destination, of every person to whom he or she has made deliveries of said motor fuel, the number of gallons so delivered to each of said persons, and the destination address of the undelivered gallons. The person hauling, transporting, or conveying such motor fuel shall, at the request of any person authorized by law to inquire into or investigate said matters, produce and offer for inspection said invoice or delivery ticket, bill of sale, or record evidence. If the person fails to produce the invoice or delivery ticket, bill of sale, or record evidence, or if, when produced, it fails clearly to disclose said information, the same shall be prima facie evidence of a violation of this section.

Carrier Requirements - 206.204 Transportation of motor fuel by boats over the navigable waters of this state.

(1) Every person hauling, transporting, or conveying motor fuel over any of the navigable waters of this state must, during the entire time so engaged, have in his or her possession an invoice or bill of sale or other record evidence showing the true name and address of the person from whom he or she has received said motor fuel and the true name and address of every person or persons

to whom he or she has made or is making deliveries of same, and the number of gallons (that is, a person hauling, transporting, or conveying said motor fuel must have in his or her possession record evidence of the name and address of the person from whom he or she has received the same, and also of the name and address of the person to whom he or she has delivered or is going to deliver the same, and the number of gallons). The person hauling, transporting, or conveying said motor fuel shall at the request of any person authorized by law to inquire into or investigate said matters, produce and offer for inspection the invoice or bill of sale or other record evidence. If the person fails to produce the invoice or bill of sale or other record evidence, or if, when produced, it fails to clearly disclose said information, the same shall be prima facie evidence of a violation of this section.

Marking Requirements - 206.8741 Dyeing and marking; notice requirements.

(1) Notice is required with respect to dyed diesel fuel. A notice stating: "DYED DIESEL FUEL, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE" shall be:

(a) Provided by the terminal operator to any person that receives dyed diesel fuel at a terminal rack of that terminal operator.

(b) Provided by any seller of dyed diesel fuel to its buyer if the diesel fuel is located outside the bulk transfer or terminal system and is not sold from a retail pump posted in accordance with the requirements of paragraph (c).

(c) Posted by a seller on any retail pump where it sells dyed diesel fuel for use by its buyer.

(2) All shipping papers, bills of lading, and invoices accompanying the sale or removal of tax-paid, undyed diesel fuel shall be stamped, typed, printed, or written in indelible ink with the following notice: "THIS DIESEL FUEL DOES NOT CONTAIN VISIBLE EVIDENCE OF DYE."

(3) All shipping papers, bills of lading, and invoices accompanying the sale of tax-paid, undyed diesel fuel exempt from the tax imposed by this part pursuant to s. 206.8745(2) shall be stamped, typed, printed, or written in indelible ink with a notice that the price of the fuel does not include Florida state and local fuel taxes and does not contain visible evidence of dye.

(4) The form of notice required under paragraphs (2)(a) and (b) shall be provided by the time of the removal or sale and shall be stamped, typed, printed, or written in indelible ink on shipping papers, bills of lading, and invoices accompanying the sale or removal of the dyed diesel fuel.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Motor Fuel - Means all gasoline products or any product blended with gasoline or any fuel placed in the storage supply tank of a gasoline-powered motor vehicle (gasoline, gasohol, fuel grade ethanol, or any product placed into the supply tank of a gasoline powered vehicle)

· Section 206.62, Florida Statutes - **United States or its departments or agencies in bulk lots of not less than 500 gallons.** Includes contract flying schools training cadet aviators for the United States Air Force under contract whereby the United States reimburses the contract flying school for the motor fuel so used.

· Section 206.052, Florida Statutes

(1) A licensed exporter may purchase from a terminal supplier at a terminal taxable motor fuels for **export** from this state without paying the tax imposed pursuant to this part only under the following circumstances:

(a) The exporter has designated to the terminal supplier the destination for delivery of the fuel to a location outside the state;

(b) The exporter is licensed in the state of destination and has supplied the terminal supplier with that license number;

(c) The exporter has not been barred from making tax-free exports by the department for violation of s. 206.051(5); and

(d) The terminal supplier collects and remits to the state of destination all taxes imposed on said fuel by the destination state.

(2) A terminal supplier may purchase taxable motor fuels from another terminal supplier at a terminal without paying the tax imposed pursuant to this part only under the following circumstances:

(a) The terminal supplier who purchased the motor fuel will sell the motor fuel to a licensed exporter for immediate export from the state.

(b) The terminal supplier who purchased the motor fuel has designated to the terminal supplier who sold the motor fuel the destination for delivery of the fuel to a location outside the state.

(c) The terminal supplier who purchased the motor fuel is licensed in the state of destination and has supplied the terminal supplier who sold the motor fuel with that license number.

(d) The licensed exporter has not been barred from making tax-free exports by the department for violation of s. 206.051(5).

(e) The terminal supplier who sold the motor fuel to the other terminal supplier collects and remits to the state of destination all taxes imposed by the destination state on the fuel.

(3) A licensed exporter shall not divert for sale or use in this state any fuel designated to a destination outside this state without first obtaining a diversion number from the department as specified in s. 206.416(1)(b) and manually recording that number on the shipping paper prior to diversion of fuel for sale or use in this state.

Diesel Fuel - Means all petroleum distillates commonly known as diesel #2, biodiesel, or any other product blended with diesel or any product placed into the storage supply tank of a diesel- powered motor vehicle.

· Section 206.874, Florida Statutes –

(1) The provisions of this part requiring the payment of taxes do not apply to any of the following:

(a) The removal from a terminal or refinery of, or the entry or sale of, any diesel fuel if all of the following apply:

1. The person otherwise liable for tax is a diesel fuel registrant;

2. In the case of a removal from a terminal, the terminal is an approved terminal; and

3. **The diesel fuel satisfies the dyeing and marking requirements of s. 206.8741.**

(b) Any entry by a licensed importer into this state of **diesel fuel on which taxes have been imposed** by this chapter on a diesel fuel registrant pursuant to an agreement entered into with the department as provided by s. 206.872.

(c) The removal of diesel fuel if all of the following apply:

1. **The diesel fuel is removed by rail car from an approved refinery or terminal and is received at an approved refinery or terminal; and**

2. The refinery and the terminal are operated by the same diesel fuel registrant.

(d) Diesel fuel which, **pursuant to the contract of sale, is required to be shipped and is shipped to a point outside of this state by a supplier** by means of any of the following:

1. Facilities operated by the supplier.

2. Delivery by the supplier to a carrier, customs broker, or forwarding agent, whether hired by the purchaser or not, for shipment to such out-of-state point.

3. Delivery by the supplier to any vessel clearing from a port of this state for a port outside of this state and actually exported from this state in the vessel.

(e) Diesel fuel which is destined for delivery to a location outside of this state on which the diesel fuel registrant is required to collect the taxes of the destination state pursuant to an agreement with the state of destination.

(6) **Diesel fuel contained in the fuel tanks of any motor vehicle entering this state and used to propel such motor vehicle** into Florida from another state shall be exempt from the taxes imposed by this part but may be taxed under the provisions of chapter 207. Diesel fuel supplied by a vehicle manufacturer and contained in the fuel tanks of a new and untitled motor vehicle shall be exempt from the taxes imposed by this part. “Fuel tanks” means the reservoir or receptacle attached to the motor vehicle by the manufacturer as the container for fuel used to propel the vehicle.

(7) **Biodiesel fuel manufactured by a public or private secondary school that produces less than 1,000 gallons annually for the sole use at the school**, by its employees, or its students is exempt from the tax imposed by this part. A public or private secondary school that produces less than 1,000 gallons a year of biodiesel is exempt from the registration requirements of this chapter.

· Section 206.8745, Florida Statutes –

(2) The provisions of subsection (1) do not apply to any person purchasing undyed, tax-paid diesel fuel for use on a **farm for farming purposes**, or to sales of undyed, tax-paid diesel fuel to the **United States or its departments or agencies in bulk lots of not less than 500 gallons in each delivery**. Such sales shall be made tax-free and the seller, if a registered ultimate vendor, shall be entitled to file a refund of such taxes or apply for a credit on its monthly return as authorized by law.

· Section 206.8745, Florida Statutes – **Exports** by licensed terminal suppliers or exporters. See applicability clause that references s. 206.052, Florida Statutes,

· Section 206.9825, Florida Statutes –

(c) **Kerosene prepackaged in containers of 5 gallons or less and labeled “Not for Use in a Motor Vehicle**” is exempt from the taxes imposed by this part when sold for home heating and cooking. Packagers may qualify for a refund of taxes previously paid, as prescribed by the department.

(d) Sales of kerosene in **quantities of 5 gallons** or less by a person not licensed under this chapter who has no facilities for placing kerosene in the fuel supply system of a motor vehicle may qualify for a refund of taxes paid. Refunds of taxes paid shall be limited to sales for use in **home heating or cooking** and shall be documented as prescribed by the department.

· Section 206.9835, Florida Statutes – **Exports** by licensed terminal suppliers or exporters. See applicability clause that references s. 206.052, Florida Statutes,

Pollutants - Includes any petroleum product as defined in subsection as well as pesticides, ammonia, and chlorine; lead-acid batteries, including, but not limited to, batteries that are a component part of other tangible personal property; and solvents , but the term excludes liquefied petroleum gas, medicinal oils, and waxes. Products intended for application to the human body or for use in human personal hygiene or for human ingestion are not pollutants, regardless of their

contents.

· Section 206.9835, Florida Statutes – **Please note partial exemption of tax.**

(1) The following items shall be exempt from the tax imposed under s. 206.9935(3): American Society for Testing and Materials (ASTM) grades **No. 5 and No. 6 residual oils; intermediate fuel oils (IFO) used by the taxpayer for marine bunkering with a viscosity of 30 and higher; asphalt oil; petrochemical feedstocks; and pesticides, ammonia, chlorine, and derivatives thereof**.

(2) Petroleum products **exported** from the first storage facility at which they are held in this state by a licensed terminal supplier, importer, exporter, wholesaler, or producer are exempt from the taxes imposed under s. 206.9935(2) and (3).

(3) Pollutants **exported** from the manufacturing plant, first storage tank system, or first warehouse at which they are held in this state by a licensed importer or producer are exempt from the tax imposed under s. 206.9935(2).

(4) **Solvents consumed in the manufacture or production of a material that is not itself a pollutant**, as defined in s. 206.9925, are exempt from the tax imposed by s. 206.9935(2).

(5) **Solvents, motor oil, and lubricants are exempt from the taxes imposed by s. 206.9935(1) and (3).**

(6) Crude oil produced at a well site subject to regulation under s. 377.22 and **exported** from that site by the producer exclusively by pipeline, truck, or rail to beyond the jurisdiction of this state without intermediate storage or stoppage shall be exempt from the tax imposed under s. 206.9935(1).

(7) **Petroleum products bunkered into marine vessels engaged in interstate or foreign commerce** from the first storage facility at which they are held in this state by a licensed terminal supplier, importer, exporter, wholesaler, or producer are exempt from the taxes imposed under s. 206.9935(2) and (3).

Natural Gas Fuels - Means any liquefied petroleum gas product, compressed natural gas product, or combination thereof used in a motor vehicle as defined in s. 206.01(23). This term includes, but is not limited to, all forms of fuel commonly or commercially known or sold as natural gasoline, butane gas, propane gas, or any other form of liquefied petroleum gas, compressed natural gas, or liquefied natural gas. This term does not include natural gas or liquefied petroleum placed in a separate tank of a motor vehicle for cooking, heating, water heating, or electric generation.

· Section 206.9835, Florida Statutes – Exempt when sold by a retail dealer for use in a motor vehicle until January 1, 2030.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Voluntary Disclosure – Per section 95.091(3), Florida Statutes.

(a) With the exception of taxes levied under chapter 198 and tax adjustments made pursuant to ss. 220.23 and 624.50921, the Department of Revenue may determine and assess the amount of

any tax, penalty, or interest due under any tax enumerated in s. 72.011 which it has authority to administer and the Department of Business and Professional Regulation may determine and assess the amount of any tax, penalty, or interest due under any tax enumerated in s. 72.011 which it has authority to administer:

1.a. For taxes due before July 1, 1999, within 5 years after the date the tax is due, any return with respect to the tax is due, or such return is filed, whichever occurs later; and for taxes due on or after July 1, 1999, within 3 years after the date the tax is due, any return with respect to the tax is due, or such return is filed, whichever occurs later;

b. Effective July 1, 2002, notwithstanding sub-subparagraph a., within 3 years after the date the tax is due, any return with respect to the tax is due, or such return is filed, whichever occurs later;

2. For taxes due before July 1, 1999, within 6 years after the date the taxpayer makes a substantial underpayment of tax or files a substantially incorrect return;

3. At any time while the right to a refund or credit of the tax is available to the taxpayer;

4. For taxes due before July 1, 1999, at any time after the taxpayer filed a grossly false return;

5. At any time after the taxpayer failed to make any required payment of the tax, failed to file a required return, or filed a fraudulent return, except that for taxes due on or after July 1, 1999, the limitation prescribed in subparagraph 1. applies if the taxpayer disclosed in writing the tax liability to the department before the department contacts the taxpayer.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

The statute of limitations for refunds is in s. 215.26, F.S. This section provides a 5-year limit on taxes paid on or after October 1, 1994, but before July 1, 1999, and a 3-year limit for taxes paid on or after July 1, 1999.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Other

Other (please specify): When fuel is shipped via railcar, it is considered to be below the rack or not a part of the bulk transfer system (see s. 206.01(15), F.S.). Therefore, the imposition of tax will be when the product first enters into Florida (see s. 206.41(6), F.S.). The date that the fuel arrives or enters into Florida should be used. However, if a licensed terminal supplier sells a taxable fuel product from an IRS terminal with a Florida destination via truck or railcar, they will act as if that transaction occurred in Florida (see s. 206.054(2), F.S.) and pre-collect the applicable taxes. The

date when the sale was made should be the date used.

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

Tax returns are available on our website located at https://floridarevenue.com/Pages/forms_index.aspx.

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Florida Petroleum Marketers Association: https://www.fpma.org/

Florida Trucking Assocation: https://www.floridatrucking.org/

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

https://floridarevenue.com/Forms_library/current/dr835.pdf

STATE OF GEORGIA

Section 1 – Contact Information

Agency: Georgia Department of Revenue

Name: Iseeta Richardson

Phone Number: (404) 417-2447

E-mail Address: iseeta.richardson@dor.ga.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Official Code of Georgia (O.C.G.A.) § 48-9 (Motor Fuel Tax Law) and § 48-8 (Sales and Use Tax Law)

Chapters 560-9 - Georgia Rules and Regulations on motor fuel and road taxes

Diesel:

Official Code of Georgia (O.C.G.A.) § 48-9 (Motor Fuel Tax Law) and § 48-8 (Sales and Use Tax Law)

Chapters 560-9 - Georgia Rules and Regulations on motor fuel and road taxes

Aviation Fuel:

Official Code of Georgia (O.C.G.A.) § 48-9 (Motor Fuel Tax Law) and § 48-8 (Sales and Use Tax Law)

Chapters 560-9 - Georgia Rules and Regulations on motor fuel and road taxes

Jet Fuel:

Official Code of Georgia (O.C.G.A.) § 48-9 (Motor Fuel Tax Law) and § 48-8 (Sales and Use Tax Law)

Chapters 560-9 - Georgia Rules and Regulations on motor fuel and road taxes

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level

Diesel: Distributor/Wholesaler Level

Aviation Fuel: Distributor/Wholesaler Level

Jet Fuel: Distributor/Wholesaler Level

Section 4 – First Receiver / Point of Taxation

First Receiver:

NA

Point of Taxation:

NA

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: 0.333

Diesel: 0.373

Aviation Fuel: 0.010

Jet Fuel: N/A

Ethyl Alcohol: NA

Methyl Alcohol: NA

LNG: 0.333

CNG: 0.333

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Billed Gallons

Please provide the reference information:

Official Code of Georgia (O.C.G.A.) § 48-9-3 (Motor Fuel Tax Law)

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

None

Section 7 – Rate Updates

Please list any rate updates for your state:

Prepaid Local Tax on motor fuel is calculated by multiplying the Prepaid Local Tax rate by the “average retail price” of the applicable motor fuel by the number of gallons sold. The “average retail prices” of motor fuels are published at least semi-annually (January 1 and July 1) in the Prepaid Local Tax Bulletin. Prepaid Local Tax rates are published quarterly in the Prepaid Local Tax Rate Chart. State Excise Tax rates are published annually (January 1) in the State Excise Tax Bulletin. All motor fuel tax rates and prices can be found at this link: https://dor.georgia.gov/taxes/business-taxes/motor-fuel-tax/calculating-tax-motor-fuel

Section 8 – State Collection Allowance

Please describe your state collection allowance:

1% of State Excise Tax and 3% of Prepaid Local Tax

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Georgia currently has no alternative fuel tax incentives.

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: Taxed the same as clear diesel

B100 - Misc. Taxability: Subject to state excise tax and prepaid local tax

Ethanol - Motor Fuel Taxability: Taxed the same as gasoline if blended with gasoline

Ethanol - Misc. Taxability: Subject to state excise tax and prepaid local tax if blended with gasoline

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: Biodiesel is treated like clear diesel. The State Excise Tax rate is $0.362/gallon plus Prepaid Local Tax. Can be sold tax free to other distributors possessing proper license.

Ethanol: Ethanol is treated like gasoline if blended with gasoline. The State Excise Tax rate is $0.323/gallon plus Prepaid Local Tax. Can be sold tax free to other distributors possessing proper license.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: 0.333 per gallon

E85 - Taxability: 0.333 per gallon

Electric Vehicles/Electricity - Taxability: NA

Gasoline Hybrid Vehicles - Taxability: NA

Hydrogen - Taxability: NA

LNG - Taxability: 0.333

LPG - Taxability: 0.333

Methanol or "M85" - Taxability: 0.333

Other - Taxability: NA

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Gasoline	0.333/gallon	Yes
Clear Diesel	0.333/gallon	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: If you buy motor fuel in bulk quantities and sell the motor fuel at retail, you will get a refund of 2% of the first 5½ cents per gallon of the State Excise Tax as compensation to cover losses for evaporation, shrinkage, and spillage. A licensed distributor of a type of motor fuel is not entitled to this refund on fuel for which the distributor holds a license. The form used to claim this refund is MFR-21.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Motor Fuel Tax Report	20th day of the following month	20th day of the following month
Sales and Use Tax Return	20th day of the following month	20th day of the following month

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Electronic returns must be filed by 11:59 PM on the due date.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: On the following business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Motor Fuel Tax Report	If return is late, a $50 penalty is assessed.	If payment is late, a 10% penalty of any tax due is assessed. There is no penalty when no tax id due.
Sales and Use Tax Return	https://dor.georgia.gov/penalty-and-interest-rates#Sales%20&%20Use%20Tax	https://dor.georgia.gov/penalty-and-interest-rates#Sales%20&%20Use%20Tax

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: The State of Georgia taxes E85 as a motor fuel like gasoline.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: No

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: NA

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Prepaid Local Tax on motor fuel is calculated by multiplying the Prepaid Local Tax rate by the “average retail price” of the applicable motor fuel by the number of gallons sold. The “average retail prices” of motor fuels are published at least semi-annually (January 1 and July 1) in the Prepaid Local Tax Bulletin. Prepaid Local Tax rates are published quarterly in the Prepaid Local Tax Rate Chart.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

Georgia law requires that all distributors post a bond in an amount that is 3 times the monthly tax liability. The bonds must have a minimum amount of $1,000 to a maximum amount of $150,000.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Distributor	Yes	1,2,3,4,5

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

NA

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: No

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

Our state requires the resubmission of the entire returns, including the changes. The return is then processed to reflect and updated the reported changes.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: This is currently an area Georgia doesn’t enforce

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

O.C.G.A § 48-9-9. (d) (1) Every person transporting motor fuel over the public highways or navigable waters of this state shall have in such person’s possession an invoice, bill of sale, or

other document which identifies:

The true name and address of the person from whom the motor fuel was received;

The number of gallons originally received;

I The true name and address of every person who has received any part of the fuel;

(D) The number of gallons delivered to such persons; and

I The city or county and state of destination as represented to the transporter by the person who arranged the transportation.

Failure to produce such invoice, bill of sale, or other document when demanded or failure of a document produced upon demand to meet the requirements of this Code section shall be prima-facie evidence of a violation of this article.

The transporter shall leave a copy of the invoice, bill of lading, or other documentation with each person who receives the fuel into bulk storage for resale.

I Delivery of motor fuel from a transport tank truck or vessel directly into the fuel tank of any motor vehicle in this state is prohibited except in cases of emergency.

(f) Every person purchasing or otherwise acquiring motor fuel in bulk quantities for sale, use, or other disposition in this state who is not required to be licensed as a distributor by this article may be required to file by the twentieth day of each calendar month a report on forms prescribed by the commissioner to account for all such motor fuel acquired during the preceding calendar month. Every operator of a terminal who receives motor fuel in bulk for storage shall include on a report to the commissioner the names of all persons who are storing fuel in the terminal and the quantity received, stored, and delivered during the month on behalf of each such account. The report shall specify what portion of the deliveries recorded for each account were within the terminal to others and what portion was removed from the terminal facility via the loading rack. The report shall identify the city or county and state of destination of the deliveries as reflected on the bills of lading issued by the terminal operator.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

O.C.G.A § 48-9-3(b) No tax is imposed by this article upon or with respect to the following sales by duly licensed distributors:

Bulk sales to a duly licensed distributor;

Sales of motor fuel for export from this state when exempted by any provisions of the Constitutions of the United States or this state;

Sales of motor fuel to a licensed distributor for export from this state;

Sales of motor fuel to the United States for the exclusive use of the United States when the motor fuel is purchased and paid for by the United States;

Sales of aviation gasoline to a duly licensed aviation gasoline dealer, except for 1¢ per gallon of the tax imposed by paragraph (1) of subsection (a) of this Code section;

Bulk sales of compressed petroleum gas or special fuel to a duly licensed consumer distributor;

(7)(A) Sales of compressed petroleum gas or special fuel to a consumer who has no highway use of the fuel at the time of the sale and does not resell the fuel. Consumers of compressed petroleum gas or special fuel who have both highway and nonhighway use of the fuel and resellers of such fuel must be licensed as distributors in order for sales of the fuel to be tax exempt. Each type of motor fuel is to be considered separately under this exemption.

(B)(i) In instances where a sale of compressed petroleum gas has been made to an ultimate consumer who has both highway and nonhighway use of that type of motor fuel and no tax has been paid by the distributor on the sale, the consumer shall become licensed as a consumer distributor of that type of motor fuel. After the consumer is licensed as a consumer distributor and if it is demonstrated to the satisfaction of the commissioner that the motor fuel purchased prior to the licensee's becoming licensed as a consumer distributor was used for nonhighway purposes, such sales shall be exempt from the tax imposed by this article; provided, however, that, if at the time of demonstration the ultimate consumer does not have both highway and nonhighway use of such fuel but it can be demonstrated by the distributor to the satisfaction of the commissioner that the motor fuel was used for nonhighway purposes, the sales shall be exempt from the tax imposed by this article; and

(ii)(I) Any special fuel sold by a distributor to a purchaser who has a storage receptacle which has a connection to a withdrawal outlet that may be used for highway use, as defined in paragraph (8) of Code Section 48-9-2 (https://1.next.westlaw.com/Link/Document/FullText?findType=L&originatingContext=document&transitionType=DocumentItem&pubNum=1000468&refType=LQ&originatingDoc=I805ba0303ea011eb83edd56410bb9a31&cite=GAST48-9-2), is not exempt from the motor fuel and road taxes imposed by this article unless: (1) the purchaser is at the time of sale a valid licensed distributor of that type of motor fuel, or (2) an exemption certificate has been obtained from the purchaser on forms furnished by the Department of Revenue showing that the purchaser has no highway use of such fuels and is not a reseller of such fuels. Each exemption certificate shall be valid for a period of not more than three years and shall be kept by the distributor as one of the records specified

in Code Section 48-9-8 (https://1.next.westlaw.com/Link/Document/FullText?findType=L&originatingContext=document&transitionType=DocumentItem&pubNum=1000468&refType=LQ&originatingDoc=I805ba0313ea011eb83edd56410bb9a31&cite=GAST48-9-8). It shall be the responsibility of the purchaser to notify the distributor when the purchaser is no longer qualified for the nonhighway exemption. All applicable taxes must be charged the purchaser until the purchaser is granted a valid distributor's license for that type of motor fuel.

(II) Any such purchaser granted an exemption under subdivision (I) of this division who falsely claims the exemption or fails to rescind the purchaser's exemption certificate to the distributor in writing when he or she is no longer eligible for the exemption shall be deemed a distributor for purposes of taxation and is subject to all provisions of this article relating to distributors. This division in no way shall restrict the option of the purchaser to become licensed as a distributor. If the distributor sells special fuel to a purchaser who has a storage receptacle which has a connection to a withdrawal outlet that may be used for highway use, as defined in paragraph (8) of Code Section 48-9-2 (https://1.next.westlaw.com/Link/Document/FullText?findType=L&originatingContext=document&transitionType=DocumentItem&pubNum=1000468&refType=LQ&originatingDoc=I805bc7403ea011eb83edd56410bb9a31&cite=GAST48-9-2), and the purchaser is not a valid licensed distributor and has not executed a valid signed exemption

certificate, the taxes imposed by this article are due from the distributor and not the purchaser on all sales of that type of fuel to that purchaser;

(8) Sales of fuel oils, compressed petroleum gas, or special fuel directly to an ultimate consumer to be used for heating purposes only. The delivery of fuel oils, compressed petroleum gas, or special fuel directly to an ultimate consumer to be used for heating purposes only shall be made directly into the storage receptacle of the heating unit of the consumer by the licensed distributor. To qualify for this exemption, sales must be delivered into storage receptacles that are not equipped with any secondary withdrawal outlets for the motor fuel.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

3 years

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

3 years

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

They have been located at this link: File Formats | Department of Revenue (georgia.gov) (https://dor.georgia.gov/file-formats)

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: No

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes They can obtain on the website at
https://dor.georgia.gov/rd-1061-power-attorney-and-declaration-representative

STATE OF HAWAII

Section 1 – Contact Information

Agency: State of Hawai'i, Department of Taxation (DOTAX)

Name: DOTAX Rules Office

Phone Number: (808) 578-1530

E-mail Address: Tax.Rules.Office@hawaii.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Hawai'i Revised Statutes (HRS) § 243-1 (including "gasoline" within the definitions of "Alternative fuel", "Crude oil", and "Liquid fuel").

Diesel:

Generally, included in the definitions of "Alternative fuel" or "Liquid fuel". See Hawai'i Revised Statutes (HRS) § 243-1 (e.g., "'Alternative fuel' means . . . biodiesel; mixtures containing twenty per cent or more by volume of biodiesel with diesel or other fuels . . .[.]". "'Liquid fuel' or 'Fuel' means all liquids ordinarily, practically, and commercially usable in internal combustion engines for the generation of power . . .[.]").

Aviation Fuel:

Hawai'i Revised Statutes (HRS) § 243-1 (defining "Aviation fuel" as "all liquid substances of whatever chemical composition usable for the propulsion of airplanes.").

Jet Fuel:

Generally, DOTAX construes "Jet fuel" to fall within the definition of "Aviation fuel." See DOTAX Tax Information Release (TIR) No. 96-3 (https://files.hawaii.gov/tax/legal/tir/1990_09/tir96-3.pdf).

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level, Import into State

Diesel: Distributor/Wholesaler Level, Import into State

Aviation Fuel: Distributor/Wholesaler Level, Import into State

Jet Fuel: Distributor/Wholesaler Level, Import into State

Section 4 – First Receiver / Point of Taxation

First Receiver:

There is no statutory definition of "First Receiver" under the Hawai'i Revised Statutes (HRS). The closest analogue is "licensed distributor", which refers to a fuel "distributor" (defined under HRS §

243-1) who is “licensed” (under HRS § 243-2) under DOTAX to refine, manufacture, produce, compound, or import liquid fuel into Hawai’i.

Point of Taxation:

There is no statutory definition of “Point of Taxation” under the HRS. Generally, the taxable event occurs when the distributor sells the fuel after it is refined, manufactured, produced, or compounded by the distributor; or else after it is imported by the distributor and sold or used in Hawai■i. See HRS § 243-3.5; HRS § 243-4; See also DOTAX’s Tax Facts 99-1 (Hawai’i’s Fuel Tax) (Rev. May 2025) (https://files.hawaii.gov/tax/legal/taxfacts/tf99-1.pdf).

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: 16¢ per gallon (plus applicable county fuel tax).

Diesel: 1¢ per gallon + 15¢ per gallon for highway use (plus applicable county fuel tax).

Aviation Fuel: 1¢ per gallon (generally, county fuel tax does not apply).

Jet Fuel: 1¢ per gallon (generally, included in definition of “Aviation fuel”).

Ethyl Alcohol: 4.8¢ to 13.9¢ per gallon (depending on, and inclusive of, county fuel tax).

Methyl Alcohol: 3.7¢ to 13.4¢ per gallon (depending on, and inclusive of, county fuel tax).

LNG: 12.2¢ to 15.9¢ per gallon (depending on, and inclusive of, county fuel tax).

CNG: 12.2¢ to 15.9¢ per gallon (depending on, and inclusive of, county fuel tax).

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Gross Gallons

Please provide the reference information:

See Hawai’i Revised Statutes (HRS) § 243-4(a).

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

The “Environmental response, energy, and food security tax” is imposed at the rate of $1.05 per barrel on petroleum product that is not aviation fuel. In addition, a tax of $0.19 per million British thermal units (BTU) is imposed on fossil fuel that is not a “petroleum product.” See Hawai’i Revised Statutes (HRS) § 243-2.5. A “petroleum product” is “any liquid hydrocarbon at standard temperature and pressure that is the product of the fractionalization, distillation, or other refining or processing of crude oil.” See HRS § 243-1.

Section 7 – Rate Updates

Please list any rate updates for your state:

N/A – Refer to Section 5. You may also refer to DOTAX's Form M-20A (Monthly Return of Liquid Fuel Tax (State and County) and Environmental Response, Energy, and Food Security Tax) (Rev. 2020) for the latest rates. See DOTAX's Tax Announcement No. 2020-03.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Hawai'i provides an evaporation allowance to licensed fuel distributors who sell fuel to retail dealers who have a retail dealer's permit (issued by DOTAX), and who provide a completed Form M-2 (Certificate of Retail Sales of Liquid Fuel) (https://files.hawaii.gov/tax/forms/current/m2.pdf) to the distributor. The evaporation allowance entitles distributors to deduct one gallon for every 99 gallons of fuel sold by a retail dealer in computing the distributor's tax liability. See DOTAX's Tax Facts 99-1 (Hawai'i's Fuel Tax) (Rev. May 2025) (https://files.hawaii.gov/tax/legal/taxfacts/tf99-1.pdf); See also Hawai'i Revised Statutes (HRS) § 243-3(a); HRS § 243-10.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Hawai'i provides an annual income tax credit equal to 20 cents per seventy-six thousand British thermal units (BTU) of renewable fuels sold for distribution in the State, provided that the taxpayer's production of the renewable fuels is not less than 2.5 billion BTU per calendar year. "Renewable fuels" means fuels produced from renewable feedstocks. The tax credit is available for taxable years beginning after December 31, 2021. If the credit exceeds the taxpayer's income tax liability in a given taxable year, the taxpayer may carry forward the excess amount until exhausted, with some exceptions. In certain cases, the taxpayer may elect to have the credit refunded to the taxpayer. The tax credit claimed by a single taxpayer cannot exceed $3.5 million per taxable year, and the credit is limited to aggregate claims of $20 million per year. See Hawai'i Revised Statutes (HRS) § 235-110.32.

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: 12.2¢ to 15.9¢ per gallon (depending on, and inclusive of, county fuel tax). B100 is considered an "Alternative fuel" under Hawai'i Revised Statutes (HRS) § 243-4(c).

B100 - Misc. Taxability: Subject to the "Environmental response, energy, and food security tax."

Ethanol - Motor Fuel Taxability: 4.8¢ to 13.9¢ per gallon (depending on, and inclusive of, county fuel tax).

Ethanol - Misc. Taxability: Subject to the "Environmental response, energy, and food security tax."

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: The same rates apply to importers as those applied to distributors. Refer to Section 5.

Ethanol: The same rates apply to importers as those applied to distributors. Refer to Section 5.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Taxable as “Alternative fuel.”

CNG - Conversion Rate: The rate is based on the energy content of the fuel as compared to diesel fuel, using a lower heating value of ~130,000 British thermal units (BTU) per gallon as a standard for diesel, so that the tax rate, on an energy content basis, is equal to one-quarter the rate for diesel fuel.

E85 - Taxability: Taxable as “Alternative fuel.”

E85 - Conversion Rate: 0.145 times the rate for diesel.

Electric Vehicles/Electricity - Taxability: Generally, not subject to fuel tax.

Electric Vehicles/Electricity - Conversion Rate: n/a

Gasoline Hybrid Vehicles - Taxability: Taxable as “Liquid fuel.”

Gasoline Hybrid Vehicles - Conversion Rate: 16¢ per gallon.

Hydrogen - Taxability: Taxable as “Alternative fuel.”

Hydrogen - Conversion Rate: The rate is based on the energy content of the fuel as compared to diesel fuel, using a lower heating value of ~130,000 British thermal units (BTU) per gallon as a standard for diesel, so that the tax rate, on an energy content basis, is equal to one-quarter the rate for diesel fuel.

LNG - Taxability: Taxable as “Alternative fuel.”

LNG - Conversion Rate: The rate is based on the energy content of the fuel as compared to diesel fuel, using a lower heating value of ~130,000 British thermal units (BTU) per gallon as a standard for diesel, so that the tax rate, on an energy content basis, is equal to one-quarter the rate for diesel fuel.

LPG - Taxability: Taxable as “Alternative fuel.”

LPG - Conversion Rate: 0.33 times the rate for diesel.

Methanol or "M85" - Taxability: Taxable as “Alternative fuel.”

Methanol or "M85" - Conversion Rate: 0.11 times the rate for diesel.

Other - Taxability: “Biodiesel” is taxable as “Alternative fuel.”

Other - Conversion Rate: “Biodiesel” is taxable at 0.25 times the rate for diesel.

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Biodiesel blend (<100) is taxable by Maui county (on highway).	See DOTAX's Tax Announcement No. 2020-03.	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Hawai'i tax law does not address handling contaminated fuel.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Form M-20A (Monthly Return of Liquid Fuel Tax (State and County) and Environmental Response, Energy, and Food Security Tax)	Must be filed on or before the 20th day of each month, showing the fuel sold or used during the preceding calendar month.	Due on or before the 20th day of each month, based on the fuel sold or used during the preceding calendar month.
Form M-22 (Quarterly Tax Return for Additional Fuel taxes Due)	Must be filed on or before the 20th day of the month following the close of the filing period.	Due on or before the 20th day of the month following the close of the filing period.
Form M-36 (Combined Claim for Refund of Fuel Taxes Under Chapter 243, HRS)	May be filed by the user of fuel quarterly or annually (within 3 years of April 20 of the year following the year in which the fuel is subject to the refund).	n/a
Form M-2 (Certificate of Retail Sales of Liquid Fuel)	Must be attached by distributor to its monthly fuel tax return (Form M-20A) if the distributor wants to claim the evaporation allowance.	n/a
Form BB-1 (Basic Business Application)	Must be filed by a Hawai'i taxpayer to become a licensed distributor of fuel.	n/a
Form M-38 (Exemption Certificate)	Must be furnished by distributor in the event of audit, particularly if the distributor wants to claim a fuel tax exemption for diesel oil and alternative fuel used off public highways. The certificate is prepared by the fuel purchaser.	n/a

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): A tax return or other form that is submitted electronically by 11:59 PM HST on the due date is considered to be timely filed. Note: Fuel tax returns for taxable periods beginning on or after September 1, 2019, will be required to be filed electronically by the taxpayer on Hawai'i Tax Online. See DOTAX's Tax Announcement No. 2019-02.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: Generally, if the due date falls on a Saturday, Sunday, or legal holiday, the tax return or other form must be filed by the next regular workday to be considered timely filed.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
See below additional information.	See below additional information.	See below additional information.

Additional information: Generally, the penalty for failure to file a return on time is assessed on the tax due at a rate of 5% per month, or part of a month, up to a maximum of 25%. See Hawai'i Revised Statutes (HRS) § 243-12; HRS § 231-39.

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: Mixtures containing 85% or more by volume of denatured ethanol with gasoline or other fuels fall within the definition of "Alternative fuel." See Hawai'i Revised Statutes (HRS) § 243-1.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: No

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: n/a

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Hawaii does not have a sales tax, which is generally imposed on the retail customer. Instead, Hawai'i imposes a General Excise Tax (GET) (under Hawai'i Revised Statutes (HRS) Chapter 237) on the seller as a privilege tax, at the retail rate of 4.5% or wholesale rate of 0.5%. The seller may then visibly pass on the cost of the tax to its customer. Licensed distributors of fuel are subject to both GET and fuel tax on their sales of fuel. However, Hawai'i exempts GET on gross income collected by distributes as fuel taxes on "liquid fuel" imposed under HRS Chapter 243, and gross income collected by such distributors as fuel tax imposed by "any Act of the Congress of the United States." See HRS § 237-24(8). Further, any rate changes are controlled by the Hawai'i legislature and county and city councils. The Hawai'i legislature meets annually, from January through May, and may or may not pass legislation to change fuel tax rates. Hawai'i county and city councils may adopt fuel tax rate changes using their own procedures for passing resolutions, periodically on an ad-hoc basis, though they must follow certain legislatively prescribed procedures. See HRS § 243-5.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

Hawai'i does not have bonding requirements for motor fuel licenses.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Liquid Fuel Distributor – Producer	Yes	1, 2, 3, 4, 5, 6, 7, 10, 11
Liquid Fuel Distributor – Refiner	Yes	5, 6, 7, 9, 10, 11
Liquid Fuel Distributor – Manufacturer	Yes	5, 6, 7, 8, 9, 10, 11
Liquid Fuel Distributor – Compounder	Yes	5, 6, 7, 8. 10, 11
Liquid Fuel Retail Dealer	No	

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Hawai'i imposes the fuel tax (as well as its General Excise Tax (GET)) on the fuel distributor. As such, a taxpayer fuel distributor is liable to pay fuel tax and GET once they make a transaction, regardless of whether the fuel is ultimately consumed in state or out-of-state. The relevant analysis is whether the taxpayer is physically present or has economic nexus with Hawai'i in order to be properly taxed under the fuel tax or GET. Note that taxpayers may visibly pass on the cost of either tax to the customer.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: No

Additional details (optional): n/a

Section 33 – Amended Returns

How are amended returns filed in your state?: Both

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

Generally, amended returns may be filed either electronically or by paper. However, almost all fuel distributors will be subject to the requirement that they file their fuel tax returns and GET returns electronically via Hawai'i Tax Online. Refer to Section 20.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Not Applicable

Section 35 – Late Loads

How many days are allowed to report late loads?: n/a

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

n/a

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

The fuel tax does not apply where fuel is imported into the state in interstate or foreign commerce, while and so long as such fuel is beyond the taxing power of the State, nor where such fuel is exported or sold to the federal government. See Hawai'i Revised Statutes (HRS) § 243-7.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

The statute of limitations for an amendment to remit additional tax is within three years after filing of the tax return or within three years of the due date prescribed for the filing of the tax return, whichever is later. See Hawaii Revised Statutes (HRS) § 243-14(b).

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

The statute of limitations for a refund of fuel tax is within three years after filing of the tax return or within three years of the due date prescribed for the filing of the tax return, whichever is later. See Hawaii Revised Statutes (HRS) § 243-14(b).

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: No

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Other

Other (please specify): Because it is physically impossible to ship fuel by railcar between Hawai'i and another state, Hawai'i does not have rail car BOL or delivery date requirements.

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

Forms related specifically to Hawai'i fuel tax may be found at our DOTAX website (https://tax.hawaii.gov/forms/a1_b3_5fuel/).

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: No

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

As of July 1, 2017, DOTAX requires any person who represents a taxpayer in a professional capacity to register as a "verified practitioner" and file Form N-848 (Power of Attorney) (https://files.hawaii.gov/tax/forms/current/n848_i.pdf). Any person who is not required to register as a "verified practitioner" must use their full social security number on Form N-848 or register for a "tax matter representative" identification number. DOTAX will not accept prior versions of Form N-848 after June 30, 2017. See DOTAX's Tax Announcement No. 2017-03 (https://files.hawaii.gov/tax/news/announce/ann17-03.pdf) for more details.

STATE OF IDAHO

Section 1 – Contact Information

Agency: Idaho Tax Commission

Name: Philip Johnson

Phone Number: (208) 334-7505

E-mail Address: philip.johnson@tax.idaho.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Idaho Code 63-2402

Diesel:

Idaho Code 63-2402

Aviation Fuel:

Idaho Code 63-2408

Jet Fuel:

Idaho Code 63-2408

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: First Receipt into Storage into Terminal or Refinery

Diesel: First Receipt into Storage into Terminal or Refinery

Aviation Fuel: First Receipt into Storage into Terminal or Refinery

Jet Fuel: First Receipt into Storage into Terminal or Refinery

Section 4 – First Receiver / Point of Taxation

First Receiver:

63-2427A(1). MOTOR FUEL DISTRIBUTOR LICENSE. A person required to obtain such license is the first receiver of taxable motor fuel in Idaho.

Point of Taxation:

The first receiver is in Idaho which is a distributor.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: .32/gal plus $0.01 transfer fee

Diesel: .32/gal plus $0.01 transfer fee

Aviation Fuel: .07/gal plus $0.01 transfer fee

Jet Fuel: .06/gal plus $0.01 transfer fee

Ethyl Alcohol: N/A

Methyl Alcohol: N/A

LNG: .349/DGE (diesel gallon equivalent)

CNG: .32/DGE (diesel gallon equivalent)

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Gross Gallons

Please provide the reference information:

35-01.05 - Idaho Motor Fuels Tax Administrative Rules
https://files.dfm.idaho.gov/dfm-admin-website/rules/current/35/350105.pdf

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Idaho Code Section 41-4903(23) – petroleum and petroleum products defined
Idaho Code Section 41-4909(7) – transfer fee imposed
https://legislature.idaho.gov/statutesrules/idstat/Title41/T41CH49

Section 7 – Rate Updates

Please list any rate updates for your state:

N/A

Section 8 – State Collection Allowance

Please describe your state collection allowance:

No collection allowance. Idaho has a 2% loss allowance. The loss allowance is a reduction of tax due for loss from “evaporation, handling, spillage, and shrinkage.” Idaho Code Section 63-2407(4) at https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH24/SECT63-2407.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

No specific alternative fuel incentives.

a sales/use tax exemption is allowed for commodities used as fuel to produce energy. Idaho code section 63-3622D(d).
https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH36/SECT63-3622D

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: $0.32/Gallon B100 is taxed as diesel

B100 - Misc. Taxability: $0.01/gal transfer fee

Ethanol - Motor Fuel Taxability: $0.32/gallon Ethanol is taxed as gasoline

Ethanol - Misc. Taxability: $0.01/gal transfer fee

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is a motor fuel and taxed as diesel, $0.32/gallon. First receiver owes the tax.

Ethanol: Ethanol is a motor fuel and taxed as diesel, $0.32/gallon. First receiver owes the tax.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: $0.32/GGE

CNG - Conversion Rate: 5.66 lbs. or 126.67 cu. Ft. = 1 GGE

E85 - Taxability: $0.32 per gallon plus $0.01 transfer fee

E85 - Conversion Rate: N/A

Electric Vehicles/Electricity - Taxability: No VMT / Higher Reg Fees for EV's

Electric Vehicles/Electricity - Conversion Rate: N/A

Gasoline Hybrid Vehicles - Taxability: $0.32 / Gal No VMT / Higher Reg Fees for Hybrids

Gasoline Hybrid Vehicles - Conversion Rate: N/A

Hydrogen - Taxability: $0.32 / GGE

Hydrogen - Conversion Rate: 1 Kg = 1 GGE

LNG - Taxability: $0.349 / DGE

LNG - Conversion Rate: 6.06 lbs. + 1 DGE

LPG - Taxability: $0.232 per gallon

LPG - Conversion Rate: 4.25 llbs. = 1 Gallon

Methanol or "M85" - Taxability: $0.32 per gallon

Methanol or "M85" - Conversion Rate: N/A

Other - Taxability: N/A

Other - Conversion Rate: N/A

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
All	0.32 / Gallon	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: On a case-by-case basis

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
1450 Distributor's Fuel Tax Report - Idaho	Last Day of the Following Month	Last Day of the Following Month
1452 Terminal Operator's Report - Idaho	Last Day of the Following Month	Last Day of the Following Month

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): 11:59 PM MST on the due date.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: Next business day

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
1450 Distributor's Fuel Tax Report - Idaho	Does not file a timely tax return (5% of tax per month)	Return filed; tax due not remitted (0.5% of the tax due per month)
| Report Penalties: Return filed late and tax not remitted (5.5% per month)	Payment Penalties:	
| Report Penalties: Minimum penalty is $10	Payment Penalties:	
| Report Penalties: No penalty when no tax is due	Payment Penalties:	

Additional information: Idaho Code Section 63-3046. Penalties and additions to the tax in case of deficiency. https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH30/SECT63-3046

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: Ethanol and ethanol blends (E00-E99) are taxed as gasoline. Ther is no special treatment for E85.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: May be required. Idaho Code Section 63-2436. https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH24/SECT63-2436

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: All transactions must be reported. The last transaction is taxable. Idaho Code Section 63-2403. https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH24/SECT63-2403

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: All fuel is subject to sales tax unless an exemption applies. Any fuel is subject to sales tax when the fuels tax is refunded. Dyed diesel and other motor fuel without fuel tax included in the price is subject to sales tax. Idaho Code Section 63-3622C. https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH36/SECT63-3622C

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

A motor fuel distributor is required to have a bond when applying for a license. The bond amount is a minimum of $1000, two times the average monthly tax liability, or a maximum of $200,000 (whichever is greater) A waiver can be requested. Idaho Code Section 63-2428. https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH24/SECT63-2428

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Motor Fuel Distributor	Yes	1,2,3,5,8,9,10
Limited Distributor	Yes	1,2,3,5,8,9,10
Gaseous Special Fuel	Yes	4

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Idaho requires the distributor to properly license and pay all taxes in any state in which it operates.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Additional details (optional): Tax is imposed upon the distributor who receives motor fuel in Idaho. “receipt” is defined in section 63-2403. https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH24/SECT63-2403

Section 33 – Amended Returns

How are amended returns filed in your state?: Paper

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

Amended returns must be filed on paper. If you kept a copy of the original report, correct the amounts on pages 1 and 2. If you need a copy, you can get a blank for by contacting the Idaho State Tax Commission. Complete pages 1 and 2 using the correct amounts. Do not enter the net change. If you're correcting the load information, include only the schedule about the corrected loads.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: None, Penalty and interest apply when the return and payment aren't received by the due date.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Printed invoice number, Distributor's Name and address, Purchaser's name and address, sale or deliver date, fuel type, gross gallons invoiced, price per gallon, total amount charged, proof of tax payment by including one of the following:
Amount of tax, Fuel tax rate, statement that fuel tax is included in the price.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

No entity which qualifies a licensed distributor is exempt from motor fuels tax. A distributor isn't required to be licensed when purchasing and selling only fuel on the which the fuel tax and transfer fee is included in the price.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

3-years from the return due date.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

3-years from the return due date or when filed, whichever is later.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Other

Other (please specify): Both are acceptable if it is consistent with the 1450 distributors report.

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

https://tax.idaho.gov/taxes/product-excise-taxes/fuels-taxes-and-fees/fuels-taxes-and-fees-forms/

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Idaho Trucking Association, Allen Hodges, allenh@idtrucking.org (mailto:allenh@idtrucking.org), 208-342-3521

Idaho Petroleum Marketers & convenience stores association, Suzanne Budge, sbs@sbsidaho.gov

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes, https://tax.idaho.gov/document-mngr/forms_bl375e/

STATE OF ILLINOIS

Section 1 – Contact Information

Agency: Illinois Department of Revenue

Name: Tina Whitehead

Phone Number: (217) 782-4187

E-mail Address: Christina.Whitehead@illinois.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Motor Fuel Tax Law 35 ILCS 505 (https://Motor Fuel Tax Law 35 ILCS 505 Motor Fuel Tax Regulations Part 500 Retailers' Occupation Tax Act 35 ILCS 120 Environmental Impact Fee Law 415 ILCS 125)

Motor Fuel Tax Regulations Part 500 (https://Motor Fuel Tax Law 35 ILCS 505 Motor Fuel Tax Regulations Part 500 Retailers' Occupation Tax Act 35 ILCS 120 Environmental Impact Fee Law 415 ILCS 125)

Retailers' Occupation Tax Act 35 ILCS 120 (https://Motor Fuel Tax Law 35 ILCS 505 Motor Fuel Tax Regulations Part 500 Retailers' Occupation Tax Act 35 ILCS 120 Environmental Impact Fee Law 415 ILCS 125)

Diesel:

Motor Fuel Tax Law 35 ILCS 505 (https://Motor Fuel Tax Law 35 ILCS 505 Motor Fuel Tax Regulations Part 500 Retailers' Occupation Tax Act 35 ILCS 120 Environmental Impact Fee Law 415 ILCS 125)

Motor Fuel Tax Regulations Part 500 (https://Motor Fuel Tax Law 35 ILCS 505 Motor Fuel Tax Regulations Part 500 Retailers' Occupation Tax Act 35 ILCS 120 Environmental Impact Fee Law 415 ILCS 125)

Retailers' Occupation Tax Act 35 ILCS 120 (https://Motor Fuel Tax Law 35 ILCS 505 Motor Fuel Tax Regulations Part 500 Retailers' Occupation Tax Act 35 ILCS 120 Environmental Impact Fee Law 415 ILCS 125)

Aviation Fuel:

Motor Fuel Tax Law 35 ILCS 505 (https://Motor Fuel Tax Law 35 ILCS 505 Motor Fuel Tax Regulations Part 500 Retailers' Occupation Tax Act 35 ILCS 120 Environmental Impact Fee Law 415 ILCS 125)

Motor Fuel Tax Regulations Part 500 (https://Motor Fuel Tax Law 35 ILCS 505 Motor Fuel Tax Regulations Part 500 Retailers' Occupation Tax Act 35 ILCS 120 Environmental Impact Fee Law 415 ILCS 125)

Retailers' Occupation Tax Act 35 ILCS 120 (https://Motor Fuel Tax Law 35 ILCS 505 Motor Fuel Tax Regulations Part 500 Retailers' Occupation Tax Act 35 ILCS 120 Environmental Impact Fee

Law 415 ILCS 125)

Environmental Impact Fee Law 415 ILCS 125 (https://Motor Fuel Tax Law 35 ILCS 505 Motor Fuel Tax Regulations Part 500 Retailers' Occupation Tax Act 35 ILCS 120 Environmental Impact Fee Law 415 ILCS 125)

Jet Fuel:

Motor Fuel Tax Law 35 ILCS 505 (https://Motor Fuel Tax Law 35 ILCS 505 Motor Fuel Tax Regulations Part 500 Retailers' Occupation Tax Act 35 ILCS 120 Environmental Impact Fee Law 415 ILCS 125)

Motor Fuel Tax Regulations Part 500 (https://Motor Fuel Tax Law 35 ILCS 505 Motor Fuel Tax Regulations Part 500 Retailers' Occupation Tax Act 35 ILCS 120 Environmental Impact Fee Law 415 ILCS 125)

Retailers' Occupation Tax Act 35 ILCS 120 (https://Motor Fuel Tax Law 35 ILCS 505 Motor Fuel Tax Regulations Part 500 Retailers' Occupation Tax Act 35 ILCS 120 Environmental Impact Fee Law 415 ILCS 125)

Environmental Impact Fee Law 415 ILCS 125 (https://Motor Fuel Tax Law 35 ILCS 505 Motor Fuel Tax Regulations Part 500 Retailers' Occupation Tax Act 35 ILCS 120 Environmental Impact Fee Law 415 ILCS 125)

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level, Retail/Use Level

Diesel: Distributor/Wholesaler Level, Retail/Use Level

Aviation Fuel: Exempt

Jet Fuel: Exempt

Section 4 – First Receiver / Point of Taxation

First Receiver:

N/A

Point of Taxation:

Distributor and Supplier are responsible for remitting the State Motor Fuel Tax. (35 ILCS 505/6 and 35 ILCS 505/6a)

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $0.483

Diesel: $0.558

Aviation Fuel: Currently exempted

Jet Fuel: Currently exempted

Ethyl Alcohol: if sold for road use, treated same as gasoline

Methyl Alcohol: if sold for road use, treated same as gasoline

LNG: $0.558

CNG: $0.483

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Billed Gallons

Please provide the reference information:

(35 ILCS 505/5) and (35 ILCS 505/5a)

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Underground Storage Tank Tax: $.003 (35 ILCS 55/2a) and (35 ILCS 55/8a)

Environmental Impact Fee: $.008 (415 ILCS 125/310)

Section 7 – Rate Updates

Please list any rate updates for your state:

Each subsequent July 1st, there could be a possible tax rate increase equal to the percentage increase, if any, in the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor for the 12 months ending in March of each year. Effective July 1, 2025; the Illinois Motor Fuel tax rate for gasoline/gasohol/CNG increased to $0.483 and special fuel/LNG/Propane increased to $0.558.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

1.75% discount is allowed when returns have been timely filed and payments have been timely paid.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Electric and Hydrogen Vehicle Weight Exemptions

Electric vehicles and hydrogen fuel cell vehicles may exceed posted vehicle weight limits by up to 2,000 pounds to account for the additional weight of alternative fuel powertrain components. This

allowance applies when the additional weight is attributable to the electric or hydrogen fuel cell system and related equipment.

(Reference Illinois House Bill 2394, 2025 (https://www.ilga.gov/agencies/JCAR/AdminCode))

Illinois' National Electric Vehicle Infrastructure (NEVI) Planning

The U.S. Department of Transportation's (DOT) NEVI Formula Program (https://afdc.energy.gov/laws/12744) required the Illinois Department of Transportation (IDOT) to submit an annually updated EV Infrastructure Deployment Plan (Plan) for fiscal years 2022 through 2026 to their FHWA Division Office, describing how the state intended to distribute NEVI funds and their physical and cybersecurity strategies, and including a Community Engagement Outcomes Report. The submitted plans must address updated NEVI Guidance (https://www.fhwa.dot.gov/environment/nevi/).

For more information about Illinois' NEVI planning process, see the IDOT Drive Electric Illinois (https://idot.illinois.gov/home/drive-electric-illinois) website.

Electric Vehicle (EV) and EV Charger Manufacturing Tax Credits

The Illinois Department of Commerce and Economic Opportunity's Reimagining Electric Vehicles in Illinois Program (REV Illinois Program) offers tax credits to eligible EV, EV component parts, and EV charger manufacturers. Credits are available in two tiers. Tier 1 credits are available to EV, EV component, and EV charger manufacturers that invest a minimum of $20 million and create at least 50 new jobs within 4 years in Illinois. Tier 2 credits are available to the following entities:

- EV manufacturers that invest a minimum of $1.5 billion and create at least 500 jobs within 5 years in Illinois;
- EV component part manufacturers that invest a minimum of $300 million and create at least 150 jobs within 5 years in Illinois; and,
- Manufacturers converting existing facilities to allow for EV and EV component production that invest a minimum of $100 million and retain at least 50 full-time jobs within 5 years in Illinois.

Tax credit amounts vary, and additional eligibility requirements may apply. Tax credits increase for businesses located in priority areas, which includes underserved communities or communities in energy transition areas. Tier 2 applicants may also be eligible for the following tax exemptions:

Tax Exemption Overview Credit Expiration Exemption from retailer occupation tax paid on building materials 15 years Exemption from state utility tax for electricity and natural gas 15 years Exemption on telecommunication excise tax and ICC administrative charge 10 years

Tier 2 applicants may also qualify for an income tax credit worth 0.5% of the investment in qualified property. Credits may be claimed beginning January 1, 2025. For more information, see the Illinois Department of Commerce and Economic Opportunity REV Illinois Program (https://dceo.illinois.gov/businesshelp/rev.html) website.

(Reference 35 Illinois Compiled Statutes 5/236 and 5/237 (http://www.ilga.gov/legislation/ilcs/ilcs.asp))

Electric Vehicle (EV) Rebates

The Illinois Environmental Protection Agency (IEPA) offers rebates to residents for the purchase of a new or pre-owned EV at or below $80,000. Rebates amounts are available according to the following schedule:

Purchase Timeframe Rebate Amount Additional Low-income Rebate Amount July 1, 2025 – June 30, 2028 $2,000 $2,000 Beginning July 1, 2028 $1,500 $1,500

IEPA also offers rebates of $1,500 to Illinois residents for the purchase of an electric motorcycle. EV owners must apply for the rebate within 90 days of purchasing or leasing and registering the EV in Illinois. Applicants must apply during an IEPA application window and within 180 days of purchase. Applicants may only receive one rebate in a 10-year period. Rebate award amounts may not exceed the purchase price of the vehicle. Low-income applicants will be given funding priority. Additional restrictions apply. For more information, see the IEPA EV Rebate (https://epa.illinois.gov/topics/ceja/electric-vehicle-rebates.html) website.

(Reference 415 Illinois Compiled Statutes 120/27 (http://www.ilga.gov/legislation/ilcs/ilcs.asp))

Diesel Emission Reduction Grants

The Illinois Environmental Protection Agency (IEPA) administers the Driving a Cleaner Illinois program for diesel emission reduction projects. Projects are funded by Illinois' portion of the Volkswagen Environmental Mitigation Trust (https://www.epa.gov/enforcement/volkswagen-clean-air-act-civil-settlement), the U.S. Environmental Protection Agency's Diesel Emission Reduction Act (DERA) Program (https://www.epa.gov/cleandiesel), and the U.S. Department of Transportation Federal Highway Administration's Congestion Mitigation and Air Quality Improvement (CMAQ) Program (https://www.fhwa.dot.gov/environment/air_quality/cmaq/). For more information, including funding availability, see the IEPA Driving a Cleaner Illinois (https://epa.illinois.gov/topics/air-quality/driving-a-cleaner-illinois.html) website.

Electric Vehicle (EV) Charger Incentives

The Illinois Environmental Protection Agency (IEPA) offers rebates or grants to public and private entities for the installation and maintenance of publicly available Level 2 and direct current (DC) fast chargers. Awards may cover up to 80% of the eligible project costs. Additional awards are available for EV chargers deployed in underserved and environmental justice communities. For more information, see the IEPA Driving a Cleaner Illinois (https://epa.illinois.gov/topics/air-quality/driving-a-cleaner-illinois.html) website.

(Reference 20 Illinois Compiled Statutes 627/55 (http://www.ilga.gov/legislation/ilcs/ilcs.asp))

Battery Electric Vehicle (BEV) Emissions Inspection Exemption

BEVs are exempt from state motor vehicle emissions inspections. For more information, see the Illinois Environmental Protection Agency's Vehicle Emissions Testing Program (https://illinoisairteam.net/) website.

(Reference 625 Illinois Compiled Statutes 5/13C (http://www.ilga.gov/legislation/ilcs/ilcs.asp))

School Bus Retrofit Reimbursement

The Illinois State Board of Education will reimburse any qualifying school district for the cost of converting gasoline buses to more fuel-efficient engines or to engines using alternative fuels. Restrictions may apply.

(Reference 105 Illinois Compiled Statutes 5/29-5 (http://www.ilga.gov/legislation/ilcs/ilcs.asp))

Biofuels Tax Exemption

Through December 31, 2028, a sales and use tax of 6.25% applies to 90% of the proceeds from the sale of fuel blends containing 15% ethanol (E15) and to 80% of the proceeds from the sale of fuel blends containing between 20% and 50% ethanol. This tax does not apply to the proceeds from the sale of fuel blends containing between 51% and 83% ethanol (E85). If at any time the sales and use tax is 1.25%, the tax on ethanol fuel blends below 51% ethanol will apply to 100% of the proceeds of sales made after December 31, 2028. Taxes will apply to 100% of the proceeds from the sale of all ethanol fuel blends made after December 31, 2028.

Through November 30, 2030, sales and use taxes do not apply to diesel fuel blends containing at least 10% biodiesel (B10) or 10% renewable diesel from December 1 of each calendar year through March 31 of the following calendar year. From April 1, 2024, through November 30, 2030, diesel fuel blends are not subject to sales and use taxes if they adhere to the following blend amounts:

Timeframe Biofuel Blend Requirement April 1, 2024, through November 30, 2024 At least 13% biodiesel or renewable diesel April 1, 2025, through November 30, 2025 At least 16% biodiesel or renewable diesel April 1, 2026, through November 30, 2030 At least 19% biodiesel or renewable diesel

(Reference 35 Illinois Compiled Statues 120/2-10, 105/3-5.1, 105/3-10, 105/3-44, and 110/3-10 (http://www.ilga.gov/legislation/ilcs/ilcs.asp))

Fleet User Fee Exemption

Fleets with 10 or more vehicles located in defined areas of the state must pay an annual fee of $20 per vehicle in addition to registration fees. Owners of electric vehicles are exempt from this fee. The Office of the Illinois Secretary of State deposits all fees into the Electric Vehicle Rebate Fund.

(Reference 415 Illinois Compiled Statutes 120/35 (http://www.ilga.gov/legislation/ilcs/ilcs.asp))

Idle Reduction Weight Exemption

A vehicle equipped with idle reduction technology may exceed the state's gross, axle, and bridge vehicle weight limits by up to 550 pounds to compensate for the additional weight of the idle reduction technology. The additional weight may not exceed the actual weight of the idle reduction unit. The vehicle operator must carry written certification showing the weight of the technology and must be able to demonstrate or certify that the unit is fully functional.

(Reference 625 Illinois Compiled Statutes 5/15-112 (http://www.ilga.gov/legislation/ilcs/ilcs.asp))

Natural Gas and Propane Vehicle Weight Exemption

A vehicle powered by natural gas or propane may exceed the state's gross, axle, and bridge vehicle weight limits by up to 2,000 pounds. This exemption does not apply on interstate highways.

(Reference 625 Illinois Compiled Statutes 5/15-111 (http://www.ilga.gov/legislation/ilcs/ilcs.asp))

Smart Grid Infrastructure Development and Support

The Illinois Science and Energy Innovation Trust (Trust) will provide financial and technical support to public and private entities within the state for programs and projects that support, encourage, or utilize innovative technologies and methods to modernize the state's electric grid. Technologies may include advanced electricity storage and peak-shaving technologies, such as electric vehicles (EV) or devices that allow EVs to engage in smart grid functions. The Trust also offers assistance

for standards development for communication and interoperability of appliances and equipment connected to the electric grid. Electric utilities may voluntarily commit to investments in smart grid advanced metering infrastructure deployment. Participating utilities must consult with the Smart Grid Advisory Council and file a Smart Grid Advanced Metering Infrastructure Deployment Plan with the Illinois Commerce Commission.

(Reference 220 Illinois Compiled Statutes 5/16-108.5 through 108.7 (http://www.ilga.gov/legislation/ilcs/ilcs.asp))

Transportation Electrification Infrastructure Projects

The Illinois Environmental Protection Agency (IEPA) offers grants for transportation electrification infrastructure projects. The IEPA will prioritize investments in medium- and heavy-duty vehicle charging, and electrification of public transit, fleets, and school buses.

(Reference Public Act 101-0029 (https://www.ilga.gov/legislation/publicacts/default.asp))

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: same as diesel when used for on road use

B100 - Misc. Taxability: N/A

Ethanol - Motor Fuel Taxability: same as gasoline when used for on road use

Ethanol - Misc. Taxability: N/A

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: Biodiesel (B00) is not considered a motor fuel unless sold or used for highway purposes. B00 must be reported when blended to produce a motor fuel. All other biodiesel amounts (B01 – B99) are reported same as diesel.

Ethanol: Denatured Ethanol (E00) is not considered a motor fuel unless sold or used for highway purposes. Ethanol must be reported when blended to produce a motor fuel. Ethanol blends (E01-E95) are reported same as gasoline.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Taxable when used or sold for on road use. Taxed at same rate as gasoline

CNG - Conversion Rate: For purposes of calculating tax under the Motor Fuel Tax Law, a gallon of compressed natural gas means a quantity of compressed natural gas equal to 126.67 cubic feet of natural gas at 60 degrees Fahrenheit and one atmosphere of pressure. In the alternative, it means a quantity of compressed natural gas that weighs 5.66 pounds. (Gasoline Gallon Equivalent)

E85 - Taxability: Taxable and taxed at same rate as gasoline.

E85 - Conversion Rate: N/A

Electric Vehicles/Electricity - Taxability: Illinois Secretary of State charges an additional $100 registration fee per year in lieu of the payment of motor fuel taxes

Electric Vehicles/Electricity - Conversion Rate: N/A

Gasoline Hybrid Vehicles - Taxability: N/A

Gasoline Hybrid Vehicles - Conversion Rate: N/A

Hydrogen - Taxability: N/A

Hydrogen - Conversion Rate: N/A

LNG - Taxability: Taxable when used or sold for on road use. Taxed at same rate as diesel

LNG - Conversion Rate: Liquefied Natural Gas is taxed at the equivalent energy content of a gallon of diesel fuel and shall be defined as 6.06 pounds of liquefied natural gas. (Diesel Gallon Equivalent)

LPG - Taxability: Taxable when used or sold for on road use. Taxed at same rate as diesel.

LPG - Conversion Rate: Liquid Petroleum Gas is taxed at the equivalent energy content of a gallon of diesel fuel and shall be defined as 6.41 pounds of propane. (Diesel Gallon Equivalent)

Methanol or "M85" - Taxability: Taxable and taxed at same rate as gasoline.

Methanol or "M85" - Conversion Rate: N/A

Other - Taxability: N/A

Other - Conversion Rate: N/A

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
All blend stocks blended with gasoline and/or used on road	current gaoline rate	Yes
All blend stocks blended with diesel and/or used on road	current diesel rate	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: There are various ways the department may handle contaminated fuel. Reporting will depend on the circumstance involving the contamination, product(s), and what was done with fuel.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
RMFT-5: Motor Fuel Distributor Tax Return	20th of each calendar month for fuel purchased, acquired or received and sold, distributed or used during the preceding calendar month. It is mandatory for the return to be filed electronically.	20th of the month following the month for which the return is made. It is mandatory for the payment to be made electronically.
RMFT-5-US: Underground Storage Tank Tax and Environmental Impact Fee Receiver Return	20th of each calendar month for fuel purchased, acquired or received and sold, distributed or used during the preceding calendar month. It is mandatory for the return to be filed electronically.	20th of the month following the month for which the return is made. It is mandatory for the payment to be made electronically.
RMFT-144: Alternative Fuels Return	Private biodiesel producer that blends less 5,000 gallons per year: return and payment of tax for a given year are due by January 20 of the following year. Private biodiesel producer that blends 5,000 or more gallons per year: returns and payments of tax are due between the 1st and 20th days of each calendar month for the preceding calendar month.	Private biodiesel producer that blends less 5,000 gallons per year: return and payment of tax for a given year are due by January 20 of the following year. Private biodiesel producer that blends 5,000 or more gallons per year: returns and payments of tax are due between the 1st and 20th days of each calendar month for the preceding calendar month. For all other fuel types, the payment must be made by the 20th of the month following the month for which the sales took place.

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Other

Other (please specify): Distributors and Receivers file the RMFT-5 and RMFT-5-US returns. These returns are required to be filed electronically. All electronically required returns are time/date stamped when submitted and must be filed by the due date. The RMFT-144, Alternative Fuel return, can be filed electronically or by submitting a paper return. Postmarked dates determine timeliness on paper-filed RMFT-144s.

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): A submission of a return and payment at or before 11:59:59p.m. on the due date is considered timely filed/paid

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: If the due date for any return, report, payment, statement or other document required or authorized to be filed with the Department falls on Saturday, Sunday or a holiday as defined or fixed in any statute now or hereafter in force in this State, such due date shall be considered to be the next business day either for the purpose of submitting such return or other report or payment by U.S. Mail or for the purpose of submitting such return or other report by any means other than the U.S. Mail.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
RMFT-5: Motor Fuel Distributor Tax Return	Tier 1 — the lesser of $250 or 2% of the tax required to be shown due on the return and reduced by timely payments or credits. If the return is timely filed but cannot be processed, you will have 30 days to correct the return before penalty is due. Tier 2 — If you do not file a return within 30 days after receiving a notice of non-filing, an additional penalty will be imposed equal to the greater of $250 or 2% of the tax shown due on the return without regard to timely payments. The additional penalty may not exceed $5,000. The penalty will be assessed even if there is no tax due.	Penalty is based on the number of days the tax required to be shown due on the return is late. 1 - 30 days: 2% 31 + days: 10% However, the penalty is 15% of any amount that is not paid until after the initiation of an audit or investigation of your liability and 20% of any amount that is not paid within 30 days after the issuance of an audit- prepared amended return or Form IL-870, Waiver of Restrictions, at the conclusion of the audit or investigation. The 20% penalty rate also applies to any amount paid within the 30-day period if you fail to sign and return the amended return within that period or if you pay the liability under protest or subsequently file a claim or refund of the payment.
RMFT-5-US: Underground Storage Tank Tax and Environmental Impact Fee Receiver Return	Tier 1 — the lesser of $250 or 2% of the tax required to be shown due on the return and reduced by timely payments or credits. If the return is timely filed but cannot be processed, you will have 30 days to correct the return before penalty is due. Tier 2 — If you do not file a return within 30 days after receiving a notice of non-filing, an additional penalty will be imposed equal to the greater of $250 or 2% of the tax shown due on the return without regard to timely payments. The additional penalty may not exceed $5,000. The penalty will be assessed even if there is no tax due.	Penalty is based on the number of days the tax required to be shown due on the return is late. 1 - 30 days: 2% 31 + days: 10% However, the penalty is 15% of any amount that is not paid until after the initiation of an audit or investigation of your liability and 20% of any amount that is not paid within 30 days after the issuance of an audit- prepared amended return or Form IL-870, Waiver of Restrictions, at the conclusion of the audit or investigation. The 20% penalty rate also applies to any amount paid within the 30-day period if you fail to sign and return the amended return within that period or if you pay the liability under protest or subsequently file a claim or refund of the payment.
RMFT-144: Alternative Fuels Return	Tier 1 — the lesser of $250 or 2% of the tax required to be shown due on the return and reduced by timely payments or credits. If the return is timely filed but cannot be processed, you will have 30 days to correct the return before penalty is due. Tier 2 — If you do not file a return within 30 days after receiving a notice of non-filing, an additional penalty will be imposed equal to the greater of $250 or 2% of the tax shown due on the return without regard to timely payments. The additional penalty may not exceed $5,000. The penalty will be assessed even if there is no tax due.	Penalty is based on the number of days the tax required to be shown due on the return is late. 1 - 30 days: 2% 31 + days: 10% However, the penalty is 15% of any amount that is not paid until after the initiation of an audit or investigation of your liability and 20% of any amount that is not paid within 30 days after the issuance of an audit-prepared amended return or Form IL-870, Waiver of Restrictions, at the conclusion of the audit or investigation. The 20% penalty rate also applies to any amount paid within the 30-day period if you fail to sign and return the amended return within that period or if you pay the liability under protest or subsequently file a claim or refund of the payment.

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E-85 is reported the same as gasoline. The State of Illinois requires all blend amounts to be reported on the blending schedule and then brought into accounting on the receipt schedule

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: No

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: N/A

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Sales tax is imposed on gasoline, clear diesel, and dyed diesel. The State of Illinois imposes a 6.25% sales tax rate on the sales of gasoline, clear diesel, and dyed diesel per gallon. An additional sales tax amount may be charged at the local level and county level. Rates may change effective either January 1 or July 1 of each year.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

All Motor Fuel Tax license applicants must post a bond based on an amount that will protect the State of Illinois against failure to pay the amount hereinafter provided on motor fuel sold, distributed, exported, and used. Bonds are reviewed annually. Licensees with 48 months good compliance can request a release of their bond.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Distriubor	Yes	1,2,3,4,5,6,8,9
Receiver	Yes	1,2,3,4,5,6,8,9,
Alternative Fuel Supplier	Yes	4

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

The Distributor is required to keep all necessary records to prove they are the exporter of the fuel as the fuel crosses state lines including but not limited to, invoices, bills of lading, and delivery tickets.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Additional details (optional): only if the company is unlicensed.

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

The taxpayer can view the originally filed return on MyTax. The taxpayer can make adjustments to return and schedules, and then submit changes as an amended return.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: 30 days

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

(35 ILCS 505/2a) - Invoice

All invoices require the tax to be listed as a separate item. Also, invoices are required to have a special notation on the invoice indicating when the delivery was made to the purchaser's barge, ship or vessel while afloat upon a bordering river.

(35 ILCS 505/4e) – Invoice/BOL

"A legible and conspicuous notice stating: "Dyed Diesel Fuel, Non-taxable Use Only, Penalty For Taxable Use" must appear on all bills of lading and invoices accompanying any sale of dyed diesel fuel."

(35 ILCS 505/5 and 5a) – Invoice

A sale of dyed special fuel made to someone other than a licensed distributor or supplier, for a use other than in motor vehicles, a specific notation on the invoice is required of use and may require obtaining supporting documentation as required by the Department.

(35 ILCS 505/5.5) – BOL

All carriers of motor fuel entering this State, and all carriers transporting motor Fuel within this State operating as common carriers shall carry a manifest and show the true name and address of the consignor and the consignee, the date and time of loading, the number of gallons and such other information required by the Department.

(35 ILCS 505/6) – Invoice

When a licensed distributor is making a tax-free sale to another licensed distributor there should be a notation on the invoice of such. When a licensed distributor is making a tax-free sale of special fuel to a licensed supplier there should be a notation on the invoice of such. When a licensed distributor makes a sale of dyed diesel fuel to someone other than a licensed distributor or supplier for non-highway purposes, a specific notation is required on the invoice and any supporting documentation that may be required by the Department.

(35 ILCS 505/7) – Invoice

When a licensed supplier is making a tax-free sale of special fuel to a licensed supplier or distributor there should be a notation on the invoice of such. When a licensed supplier makes a sale of dyed diesel fuel to someone other than a licensed distributor or supplier for non-highway purposes, a specific notation is required on the invoice and any supporting documentation that may be required by the Department.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

(35 ILCS 505/6)

A distributor may make tax free sales of motor fuel, with respect to which he is otherwise required to collect the tax, only as specified in the following items 1 through 7.

(35 ILCS 505/6a)

A supplier may make tax free sales of special fuel, with respect to same seven items.

1. When the sale is made to a person holding a valid unrevoked license as a distributor, by making a specific notation thereof on invoices or sales slip covering each sale.

2. When the sale is made with delivery to a purchaser outside of this State.

3. When the sale is made to the Federal Government or its instrumentalities.

4. When the sale is made to a municipal corporation owning and operating a local transportation system for public service in this State when an official certificate of exemption is obtained in lieu of the tax.

5. When the sales is made to a privately owned public utility owning and operating 2 axle vehicles designed and used for transporting more than 7 passengers, which vehicles are used as common carriers in general transportation of passengers, are not devoted to anyspecialized purpose and are operated entirely within the territorial limits of a single municipality or of any group of contiguous municipalities, or in a close radius thereof, and the operations of which are subject to the regulations of the Illinois Commerce Commission, when an official certificate of exemption is obtained in lieu of the tax.

6. When a sale of special fuel is made to a person holding a valid, unrevoked license as a supplier, by making a specific notation thereof on the invoice or sales slip covering each such sale.

7. When a sale of dyed diesel fuel is made to someone other than a licensed distributor or a licensed supplier for non-highway purposes and the fuel is (i) delivered from a vehicle designed for the specific purpose of such sales and delivered directly into a stationary bulk storage tank that displays the notice required by Section 4f of this Act, (ii) delivered from a vehicle designed for the specific purpose of such sales and delivered directly into the fuel supply tanks of non-highway vehicles that are not required to be registered for highway use, or (iii) dispensed from a dyed diesel fuel dispensing facility that has withdrawal facilities that are not readily accessible to and are not capable of dispensing dyed diesel fuel into the fuel supply tank of a motor vehicle.

A specific notation is required on the invoice or sales slip covering such sales, and any supporting documentation that may be required by the Department must be obtained by the distributor. The distributor shall obtain and keep the supporting documentation in such form as the Department may require by rule.

For purposes of this item 7, a dyed diesel fuel dispensing facility is considered to have withdrawal facilities that are “not readily accessible to and not capable of dispensing dyed diesel fuel into the fuel supply tank of a motor vehicle” only if the dyed diesel fuel

is delivered from: (i) a dispenser hose that is short enough so that it will not reach the fuel supply tank of a motor vehicle or (ii) a dispense that is enclosed by a fence or other physical barrier so that a vehicle cannot pull alongside the dispenser to permit fueling.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Three to three and a half years: “After each January 1 and July 1 for an amended filed not more than 3 years prior to such January 1 or July 1.” Example: March 2017 period return was out of statute on June 30, 2020.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

For non-highway refund claims, any person other than a licensed distributors must file a claim no later than 2 years after the date on which the tax was paid by the claimant.

Distributors and Suppliers must file a claim no later than one year after the date on which the tax was paid by the claimant.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Delivery date (delivered sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

Instructions can be found at: Motor Fuel Tax Forms (illinois.gov) (https://tax.illinois.gov/forms/excise/motorfueltax.html)

Format guide for the electronic schedules is located at: Motor Fuel Reporting Electronic Filing Format (illinois.gov) (https://tax.illinois.gov/content/dam/soi/en/web/tax/research/taxinformation/motorfuel/documents/motor-fuel-reporting-electronic-filing-format-book.pdf)

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Mid-West Truckers Association Home | Mid-West Truckers Association (https://midwesttruckers.com/)

Illinois Fuel & Retail Association Illinois Fuel & Retail Association (https://www.fuelingillinois.com/)

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes, when the person acquiring is not an owner/office or the company or direct employee of the company (not hired third party).

The POA form can be found on the Illinois Department of Revenue's website: https://tax.illinois.gov/forms/misc/poattorney.html

STATE OF INDIANA

Section 1 – Contact Information

Agency: Department of Revenue

Name: Sherry Queen, Fuel Tax Supervisor

Phone Number: (317) 615-2630

E-mail Address: fetax@dor.in.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

IC 6-6-1.1

IC 16-44-2

IC 6-2.5-3.5

Diesel:

IC 6-6-2.5

IC 16-44-2

Aviation Fuel:

IC 6-6-13

IC 6-44-2

Jet Fuel:

IC 6-6-13

IC 16-44-2

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Other

Gasoline - Other (please specify): First receiver

Diesel: At the terminal rack

Aviation Fuel: Other

Aviation Fuel - Other (please specify): First receiver

Jet Fuel: Other

Jet Fuel - Other (please specify): First receiver

Section 4 – First Receiver / Point of Taxation

First Receiver:

Gasoline is taxed in Indiana at the first receiver level. The first receiver of gasoline must add the per gallon Indiana taxes to the selling price of the gasoline, even if the fuel is sold to another licensed distributor, so the ultimate consumer bears the burden of the tax.

Indiana Code 6-6-1.1-202 -- For fuel withdrawn from an instate refinery or terminal, the licensed distributor that owns the fuel when it is withdrawn is the first receiver. If the fuel is withdrawn for the account of a holder of a gasoline distributor license, then the licensed distributor for whose account the fuel was withdrawn is the first receiver.

Indiana Code 6-6-1.1-203-205 -- When gasoline is imported into Indiana and sold to a holder of a gasoline distributor license, then the licensed distributor that owns the fuel when it is unloaded in this state is the first receiver. If the imported gasoline is delivered to someone other than a licensed gasoline distributor, the first receiver is the licensed distributor who brought the fuel into the state.

Point of Taxation:

The gasoline tax in Indiana is imposed on the “first receiver.” Indiana Code 6-6-1.1-201 imposes the tax on the billed gallonage of all gasoline received in the state less any deductions. Indiana Code 6-6-1.1-201 through 207 defines when gasoline is considered to be “received”.

Special fuel in Indiana is taxed “at the rack”. Special fuel – Indiana Code 6-6-2.5-28 – the tax is imposed on nonexempt special fuel received by a licensed supplier for sale or resale in Indiana or from a terminal outside Indiana for sale or export to Indiana (when subject to a tax precollection agreement) when it is removed from the terminal by the licensed supplier. The imposed tax is measured by the invoiced gallons received.

If the nonexempt special fuel is imported into Indiana, other than to a terminal, the tax is imposed at the time the product enters Indiana. The imposed tax is measured by the invoiced gallons received at a terminal or bulk plant.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $0.37 excise tax + $0.01 oil inspection fee

Diesel: $0.63 excise tax + $0.01 oil inspection fee

Aviation Fuel: $0.37 excise tax + $0.01 oil inspection fee + $0.20 aviation fuel excise tax

Jet Fuel: $0.01 oil inspection fee + $0.20 aviation fuel excise tax

Ethyl Alcohol: $0.37 excise tax + $0.01 oil inspection fee (only if blended to produce gasohol)

Methyl Alcohol: $0.37 excise tax + $0.01 oil inspection fee (only if blended to produce gasohol)

LNG: $0.63 excise tax + $0.01 oil inspection fee

CNG: $0.63 excise tax + $0.01 oil inspection fee

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Billed Gallons

Please provide the reference information:

Indiana Code 6-6-1.1-502 -- at the time of filing each monthly report, each distributor shall pay to the administrator the full amount of tax due under this chapter for the preceding calendar month, computed as follows:

(1) Enter the total number of invoiced gallons of gasoline received during the preceding calendar month.

(2) Subtract the number of gallons for which deductions are provided by sections 701 through 705 of this chapter from the number of gallons entered under subdivision (1).

(3) Subtract the number of gallons reported under section 501(3) of this chapter.

(4) Multiply the number of invoiced gallons remaining after making the computation in subdivisions (2) and (3).

(5) Multiply the number of gallons subtracted under subdivision (3) by the tax rate prescribed by section 201 of this chapter to compute that part of the gasoline tax to be deposited in the fish and wildlife fund under section 802(1) of this chapter.

Indiana taxes special fuel based on billed (invoiced) gallons.

Indiana Code 6-6-2.5-28 – (a) A license tax is imposed on all special fuel sold or used in producing or generating power for propelling motor vehicles, except fuel used under section 30(a)(8) or 30.5 of this chapter, at the applicable rate specified in subsection (b). The tax shall be paid at those times, in the manner, and by those persons specified in this section and section 35 of this chapter.

…

(d) Except as provided in subsection (e), the tax imposed on special fuel by subsection (a) shall be measured by invoiced gallons (or diesel or gasoline gallon equivalents in the case of a special fuel described in section 22.5(2) or 22.5(3) of this chapter) of nonexempt special fuel received by a licensed supplier in Indiana for sale or resale in Indiana or with respect to special fuel subject to a tax precollection agreement under section 35(j) of this chapter, such special fuel removed by a licensed supplier from a terminal outside of Indiana for sale for export or for export to Indiana and in any case shall generally be determined in the same manner as the tax imposed by Section 4081 of the Internal Revenue Code and Code of Federal Regulations.

(e) The tax imposed by subsection (a) on special fuel imported into Indiana, other than into a terminal, is imposed at the time the product is entered into Indiana and shall be measured by invoiced gallons received at a terminal or at a bulk plant.

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Indiana imposes a one cent per gallon oil inspection fee on all gasoline and kerosene products as well as on all taxable special fuels. The statute governing the oil inspection fee is found in Indiana Code 16-44-2.

Section 7 – Rate Updates

Please list any rate updates for your state:

Effective July 1, 2026, the gasoline tax rate increased from $0.36 per gallon to $0.37 per gallon. The special fuel tax rate increased from $0.61 per gallon to $0.63 per gallon.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Gasoline: billed taxable gallons multiplied by .016

Special Fuel: tax due multiplied by .016

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

Special Fuel 6-6-2.5-40(f)

Gasoline 6-6-1.1-606.5(h)

Which diversion registry program do you use?: FuelTrac

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: Special Fuel: The shipper or its agent shall provide notification to the Department of Revenue of a diversion. The shipper, importer, transporter, shippers' agent and any purchaser, not the supplier or terminal operator, shall be jointly liable for any tax otherwise due as the result of the diversion. Gasoline: The department shall provide for relief if a shipment of gasoline is legitimately diverted from the represented destination state after the shipping paper has been issued by a terminal operator or if a terminal operator failed to cause proper information to be printed on the shipping paper. Provisions for relief under this subsection: (1) must require that the shipper or its agent obtain a diversion number within twenty-four (24) hours of the diversion and report the number on the shipper's or agent's monthly return to the department; and (2) must be consistent with the refund provisions of this chapter. •A diversion number is required to be obtained from FuelTrac by the shipper or the shipper's agent within twenty-four hours of the diversion. The diversion should be reported on the shipper or the shipper's agent's monthly return. •Diversions must be reported on Schedule 11 on the applicable gasoline or special fuel monthly tax return. •Special fuel that is diverted out of Indiana should be listed on Schedule 11 with negative gallons on the SF-900. Negative gallons cannot be used on Schedule 11 on the MF-360 for gasoline for diversions out of Indiana. If the revised destination state on Schedule 11 is not Indiana, the transaction will result in a non-taxable disbursement to refund the Indiana tax paid. •A supplier/distributor is not allowed to credit or rebill a customer for a load diverted out of Indiana. The customer must apply for a refund of the Indiana taxes paid. •If the customer does not have a license in Indiana and needs to pay the Indiana taxes on a load diverted into Indiana, the supplier/distributor will need to rebill the customer for the Indiana tax.

Origin/TCN	BOL Destination	Actual Destination	Tax Type	Product Type	Forms/Schedules
Your State	Your State	Other State	Gasoline	All gasoline, gasohol, and aviation fuel including jet fuel	MF-360 / Schedule 2 and Schedule 11
Your State	Your State	Other State	Special fuel (diesel)	All taxable diesel fuel including biodiesel	SF-900 / Schedule 11
Your State	Other State	Your State	Gasoline	All gasoline, gasohol, and aviation fuel including jet fuel	MF-360 / Schedule 11
Your State	Other State	Your State	Special Fuel (diesel)	All taxable diesel fuel including biodiesel	SF-900 / Schedule 11
Other State	Other State	Your State	Gasoline	All gasoline, gasohol, and aviation fuel including jet fuel	MF-360 /Schedule 11
Other State	Other State	Your State	Special Fuel (diesel)	All taxable diesel fuel including biodiesel	SF-900 / Schedule 11
Other State	Your State	Other State	Gasoline	All gasoline, gasohol, and aviation fuel including jet fuel	MF-360 / Schedule 3 and Schedule 11
Other State	Your State	Other State	Special Fuel (diesel)	All taxable diesel fuel including biodiesel	SF-900 / Schedule 11

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: The customer. A copy of the BOL, a copy of the invoice showing the tax paid, and a copy of the other state's return and associated schedules showing the revised destination state tax was paid.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Indiana is the proud home of:

Greater Indiana Clean Cities, Inc (www.greaterindiana.com (https://protect.checkpoint.com/v2/___http:/www.greaterindiana.com/___.YzJ1OnN0YXRlb2ZpbmRpYW5hOmM6bzpmYTUyMTg0YWUyNmFmN2EzNGNjMjczMzE5NmJiNDg2ODo2OmVmY2I6MjRkZGY5M2U0MDFiNDExZDNhYzJmNTdjMDNhYTY0NzVlOWI0ODY5ODJiMWQxNDVjN2ZkMTRiNzMzZTFlNDFjYjpwOkY6Tg))

Drive Clean Indiana (https://drivecleanindiana.org/)

State Incentives

Biodiesel Price Preference

A governmental body, state educational institution, or instrumentality of the state that performs essential governmental functions on a statewide or local basis is entitled to a price preference of 10% for the purchase of fuels which are at least 20% biodiesel by volume is soy diesel/biodiesel. Soy diesel/ bio diesel includes fuels (other than alcohol) that are primarily esters derived from biological materials, including oilseeds and animal fats, for use in compression and ignition engines. (Reference Indiana Code (https://protect.checkpoint.com/v2/___http:/www.in.gov/legislative/ic/code/___.YzJ1OnN0YXRlb2ZpbmRpYW5hOmM6bzpmYTUyMTg0YWUyNmFmN2EzNGNjMjczMzE5NmJiNDg2ODo2OjU5ZGY6MjBhMmJiMmY2ZTAzNDAxZGEzN2U3ZWE3YjNhZTAxODJhMjJiMDE3ZWFhM2JhNzI2NTRhNTEyOTgyZjc1ZDA1ZjpwOkY6Tg)5-22-15-19)

Green Industries Fund

The Indiana Economic Development Corporation has established a Green Industry fund to provide grants and loans to a business located in Indiana that support proposals for economic development that reduce energy consumption or lower emissions, including biofuels, alternative fuel vehicles and power system, and clean diesel technology. (Reference Indiana Code 5-28-34)

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: $0.63

B100 - Misc. Taxability: Subject to $0.01/gallon Oil Inspection Fee

Ethanol - Motor Fuel Taxability: $0.37 if blended to produce gasohol

Ethanol - Misc. Taxability: Subject to $0.01/gallon Oil Inspection Fee if blended to produce gaohol

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is included in the statutory definition of special fuel and is taxed as a special fuel. The rate is $0.63/gallon plus $0.01/gallon oil inspection fee. The tax is due when the B100 is imported. Dyed Biodiesel D00 – D99 is not taxed.

Ethanol: Pure ethanol is not subject to tax until blended with a taxable product. When blended it is taxed at the rate of $0.37/gallon plus $0.01/gallon oil inspection fee.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: $0.63/gallon and $0.01 oil inspection fee

CNG - Conversion Rate: 1.25 therms of CNG = 1 CNG GGE gallons. The calculation is Number of therms of CNG divided by 1.25 = Number of CNG GGE gallons.

E85 - Taxability: $0.37/gallon and $0.01 oil inspection fee

E85 - Conversion Rate: Not Applicable

Electric Vehicles/Electricity - Taxability: Not Applicable

Electric Vehicles/Electricity - Conversion Rate: Not Applicable

Gasoline Hybrid Vehicles - Taxability: Not Applicable

Gasoline Hybrid Vehicles - Conversion Rate: Not Applicable

Hydrogen - Taxability: Not Applicable

Hydrogen - Conversion Rate: Not Applicable

LNG - Taxability: $0.63/gallon and $0.01 oil inspection fee

LNG - Conversion Rate: 1.67 gallons of LNG = 1 LNG DGE gallon. The calculation is Number of gallons of LNG divided by 1.67 = Number of LNG DGE gallons.

LPG - Taxability: Annual Decal Fee $150.00 - $750.00

LPG - Conversion Rate: Not Applicable

Methanol or "M85" - Taxability: $0.37/gallon and $0.01 oil inspection fee

Methanol or "M85" - Conversion Rate: Not Applicable

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Any blendstock mixed with gasoline	$0.37 per gallon	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Contamination of fuel must be reported within one business day after the date the contamination occurred. The person that contaminated the fuel and that has paid the taxes on the contaminated fuel may apply for a refund. Documentation of the taxes paid as well as documentation that the contaminated fuel was properly disposed of must be provided with the refund claim.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
MF-360 Gasoline Distributors Consolidated Monthly Tax Return	The 20th of the following month	The 20th of the following month
SF-900 Consolidated Special Fuel Monthly Tax Return	The 20th of the following month	The 20th of the following month except for Suppliers and Permissive Suppliers. Suppliers and Permissive Suppliers are required to make an estimated payment on the 15th of the following month. The payment amount should be 100% of the amount paid the previous month, or 95% of the amount due for the current month with the remainder due on the 20th.
AVF-150 Aviation Fuel Excise Tax Return	The 15th of the following month	The 15th of the following month
GT-103 Consolidated Gasoline Use Tax by Distributors Monthly Tax Return	The 20th of the following month	The 20th of the following month

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): 11:59 pm on the due date

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: The reports and payments are due on the next business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
MF-360 Gasoline Distributors Consolidated Monthly Tax Return	Loss of the collection allowance. 10% of the tax due or $5, whichever is greater	Loss of the collection allowance. 10% of the tax due or $5, whichever is greater
SF-900 Consolidated Special Fuel Monthly Tax Return	Loss of the collection allowance. 10% of the tax due or $5, whichever is greater	Loss of the collection allowance. 10% of the tax due or $5, whichever is greater. Licensed suppliers and permissive suppliers only – additional 10% non-compliance penalty if the payment that is due on the 15th is late or does not equal 100% of the amount remitted the prior month or 95% of the amount owed for the current month. The 10% penalty is on the difference of the amount of the required payment and the amount paid.
AVF-150 Aviation Fuel Excise Tax Return	Loss of the collection allowance. 10% of the tax due or $5, whichever is greater	Loss of the collection allowance. 10% of the tax due or $5, whichever is greater
GT—103 Gasoline Use Tax	Loss of the collection allowance. 10% of the tax due or $5, whichever is greater	Loss of the collection allowance. 10% of the tax due or $5, whichever is greater

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E-85 is treated the same as gasoline in Indiana. Per Indiana Code 6-6-1.1-103(s) "E85" means a fuel blend nominally consisting of eighty-five percent (85%) ethanol and fifteen percent (15%) gasoline (as described in subsection (g)(2)) that meets American Society for Testing and Materials standard specification 5798-99 for fuel ethanol for automotive spark-ignition engines (Ed75Ed85).

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Yes, licensed transporters are required to file a monthly return. Gasoline: Per Indiana Code 6-6-1.1-606 every person that is not a licensed gasoline distributor that transports gasoline into or out of Indiana must file a monthly return. Indiana Code 6-6-1.1-606.5 requires that each person that transports gasoline into or out of Indiana, that is not a licensed gasoline distributor, obtain a transporter license. A distributor or transporter license is required to operate a vehicle to deliver gasoline within the boundaries of Indiana when the vehicle has a total tank capacity of at least eight hundred fifty (850) gallons. Special Fuel: Per Indiana Code 6-6-2.5-60 each person operating as a transporter shall file monthly reports concerning the amount of special fuel transported in Indiana. Indiana Code 6-6-2.5-41(e) requires a person that is not licensed as a supplier that transports special fuel into or out of Indiana to obtain a transporter license.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: The company that owns the inventory in the terminal (the position holder) is the company that withdraws or removes the fuel from the terminal over the rack. The position holder must be a licensed gasoline distributor for gasoline and a licensed supplier for special fuel. Flash title concept – Position holder (P) withdraws the fuel and sells the fuel to customer A who immediately sells the fuel to company B. Gasoline: The licensed gasoline distributor (position holder) withdraws the fuel for the account of licensed gasoline distributor A and sells the fuel tax free. The title immediately passes from distributor A to licensed gasoline distributor B. Distributor A must charge distributor B the Indiana taxes since distributor A is the first receiver of the fuel in Indiana even if the fuel has an out of state destination. Distributor B must file for a refund of the Indiana taxes paid when the fuel is taken out of Indiana. Special fuel: The licensed supplier (position holder) is responsible for collecting and remitting the tax. If the fuel is sold to the holder of an exporter license A for export from Indiana, then the fuel will be sold exempt of the Indiana tax. If the licensed exporter A immediately transfers the title to another licensed exporter B, then exporter A must charge exporter B Indiana tax. Only a licensed supplier can sell special fuel to a licensed exporter without charging the Indiana tax. Exporter B must file a claim for refund of the Indiana taxes paid on the fuel that was exported from Indiana.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

A deferral of the excise taxes only applies to special fuel sold by a licensed supplier to a licensed eligible purchaser. At the election of an eligible purchaser, the supplier shall not require a payment of special fuel tax from the purchaser at a time that is earlier than the date on which the tax is required to be remitted by the supplier to the department. The eligible purchaser's remittances of all amounts of tax due the supplier shall be paid by electronic funds transfer on or before the due date of the remittance by the supplier to the department, and the eligible purchaser's election under this subsection may be terminated by the supplier if the eligible purchaser does not make timely payments to the supplier as required by this subsection. The information regarding the deferral of the special fuel excise taxes can be found in Indiana Code 6-6-2.5-35.

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Applicable

Please provide the Statute that supports that deferral:

The deferral of the special fuel excise taxes would include a deferral of the oil inspection fee. Per Indiana Code 16-44-2-18.5, the oil inspection fee shall be collected and remitted at the same time, by the same person, and in accordance with the same requirements for collection and remittance of the special fuels tax under IC 6-6-2.5-35.

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Gasoline is not subject to the Indiana 7% sales tax. Gasoline is subject to the Indiana gasoline use tax. The gasoline use tax is a per gallon tax that changes each month. The rate is based on the previous month's statewide average retail price per gallon of gasoline multiplied by 7%. The current and past month's rates are published each month in Indiana Departmental Notice # 2 on the state's website: www.in.gov/dor Qualified distributors (licensed gasoline distributors that also hold a gasoline use tax permit) will collect the gasoline use tax when gasoline is sold to a retail merchant. The gasoline use tax collected is calculated by multiplying the gasoline use tax rate by the number of invoiced gallons. The gasoline use tax is added to the price per gallon. Beginning on January 1, 2023, the gasoline use tax cannot be charged to purchasers that present a valid gasoline use tax exemption certificate, Form GT-105, to the seller. Prior to January 1, 2023, the sales tax exemption certificate, Form ST-105 was accepted. Effective July 1, 2017, special fuels, including clear diesel and dyed diesel, are exempt from the 7% Indiana sales tax. Prior to July 1, 2017, the Indiana 7% sales tax was collected by a retailer when it was sold to an end user unless the end user had provided the seller with a valid sales tax exemption certificate, Form ST-105. Effective March 21, 2018, special fuel that is defined in Indiana Code 6-6-2.5-12 as heating oil, is the only special fuel that is subject to the Indiana 7% sales tax. The sales tax is collected and remitted by the retailer when the fuel is sold to an end user unless the end user provides the seller with a valid sales tax exemption certificate, Form ST-105.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

Per Indiana Code 6-6-1.1-406 licensed gasoline distributors are required to obtain a surety bond, a letter of credit, or a cash deposit of at least two thousand dollars ($2,000) or three (3) month tax liability.

Per Indiana Code 6-6-2.5-44 a surety bond or cash deposit is required for each special fuel license of at least two thousand dollars ($2,000) or two (2) month tax liability. Indiana exempts special fuel blenders and dyed fuel users from the bond requirement.

Per Indiana Code 6-2.5-3.5-18 holders of a gasoline use tax permit (qualified distributors) are required to obtain a surety bond or a cash bond of at least two thousand dollars ($2,000) or three (3) month tax liability.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Supplier	Yes	1,2,3,4,5,6,8,9,10
Permissive Supplier	Yes	1,2,3,5,10
Importer	Yes	1
Exporter	Yes	2
Special Fuel Blender	Yes	8
Dyed Fuel User (Remits special fuel excise tax and oil inspection fee on dyed diesel used on the highway)	Yes	
Gasoline Distributor	Yes	1,2,3,4,5,6,8,9,10
Oil Inspection Distributor	Yes	1,2,3,4,5,6,8,9,10
Aviation Fuel Dealer	No	3,4
Marine Fuel Dealer	No	3,4
Gasoline Use Tax Permit (must have Gasoline Distributor license)	Yes	3,4
Aviation Fuel Excise Tax	Yes	3,4
Terminal Operator	No	7
Transporter	No	6

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Origin Terminal

The receiver or exporter must be a licensed gasoline distributor to be exempt from the Indiana gasoline tax.

Only a licensed supplier can sell special fuel for export to a licensed exporter exempt from Indiana tax. If special fuel is sold to an unlicensed exporter for export, Indiana requires either the destination state tax or the Indiana state tax be collected, depending upon how the supplier is licensed in the destination state.

Origin Non-Terminal

All gasoline or special fuel not in terminal storage must have Indiana tax paid. Sales to an exporter must have Indiana tax charged if title transfers in Indiana.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

Pre-collection agreements are required for special fuel. Licensed suppliers and permissive suppliers must elect how they will treat special fuel removed from a refinery or terminal located outside of Indiana and sold to a licensed importer for import into Indiana.

The supplier or permissive supplier may, 1) elect to treat all out of state terminal or refinery removals with an Indiana destination as if the removal was received in Indiana and pre-collect and remit all Indiana taxes; 2) elect to pre-collect and remit all Indiana taxes for only the licensed importers with whom they have entered into a pre-collection agreement. A list of these licensed importers must be provided to the department; or 3) elect to not pre-collect and remit any Indiana taxes on special fuel sold to licensed importers for import into Indiana.

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Additional details (optional): Only special fuel is taxed at the rack in Indiana. The tax is imposed on nonexempt special fuel received by a licensed supplier in Indiana for sale or resale in Indiana. All special fuel in the process of transfer from tank steamers at boat terminal transfers and held in storage pending wholesale bulk distribution by land transportation, or in tanks and equipment used in receiving and storing special fuel from interstate pipelines pending wholesale bulk reshipment, shall not be subject to tax. Special fuel sold by a supplier to a licensed exporter for export from Indiana to another state or country to which the exporter is specifically licensed to export exports by a supplier, or exports for which the destination state special fuel tax has been paid to the supplier and proof of export is available in the form of a destination state bill of lading, shall not be subject to tax.

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

Licensees should file amended returns electronically using Indiana's e-services portal, INTIME (Indiana Taxpayer Information Management Engine). Amendments made through INTIME consist of editing the originally filed return and making changes to the information. EDI filers may upload a corrected EDI file to replace the original file via INTIME. A corrected EDI file requires the entire return to be resubmitted.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: Late loads should be reported on an amended return. Loads should be reported in the month in which they occur

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Special Fuel

IC 6-6-2.5-35(h) – The supplier and each reseller if special fuel is considered to be a collection agent for this state with respect to that special fuel tax, which shall be set out on all invoices and billings as a separate line item.

IC 6-6-2.5-40(a) -- Each person operating a refinery, terminal, or bulk plant in Indiana shall prepare and provide to the driver of every vehicle receiving special fuel at the facility a shipping document setting out on its face the destination state as represented to the terminal operator by the shipper or the shipper's agent, except that an operator of a bulk plant in Indiana delivering special fuel into a vehicle with a capacity of not more than five thousand four hundred (5,400) gallons for subsequent delivery to an end consumer in Indiana is exempt from this requirement.

IC 6-6-2.5-41(g) – An importer that does not enter into a precollection agreement shall display a proper import verification number on the shipping document if importing in a vehicle with a capacity greater than five thousand four hundred (5,400) gallons

IC 6-6-2.5-62(e) -- No person shall operate a motor vehicle with a capacity of more than five thousand four hundred (5,400) gallons that is engaged in the shipment of special fuel on the public highways of Indiana and that is destined for a delivery point in Indiana, as shown on the terminal-issued shipping papers, without having on board a terminal-issued shipping paper indicating with respect to any special fuel purchased:

(1) under claim of exempt use, a notation describing the load or the appropriate portion of the load as Indiana tax exempt special fuel;

(2) if not purchased under a claim of exempt use, a notation describing the load or the appropriate portion thereof as Indiana taxed or pretaxed special fuel; or

(3) if imported by or on behalf of a licensed importer instead of the pretaxed notation, a valid verification number provided before entry into Indiana by the department or the department's designee or appointee, and the valid verification number may be handwritten on the shipping paper by the transporter or importer.

45 IAC 10-9-6 Display of tax rate

Authority: IC 6-8.1-3-3 Affected: IC 6-6-2.5-35

Sec.6. Special fuel suppliers, permissive suppliers, and all persons selling special fuel shall state the rate of tax separately from the price of the special fuel on all sales or delivery slips, bills, invoices, and statements that indicate the price of special fuel except when the special fuel is sold through a metered pump.

Gasoline

IC 6-6-1.1-606.5(e) – The operator of a vehicle to which this section applies shall at all times when engaged in the transporting of gasoline on the highways have with the vehicle an invoice or manifest showing the origin, quantity, nature, and destination of the gasoline that is being transported.

IC 6-6-1.1-606.5 (f) -- The department shall provide for relief if a shipment of gasoline is legitimately diverted from the represented destination state after the shipping paper has been issued by a terminal operator or if a terminal operator failed to cause proper information to be printed on the shipping paper. Provisions for relief under this subsection:

(1) must require that the shipper or its agent obtain a diversion number within twenty-four (24) hours of the diversion and report the number on the shipper's or agent's monthly return to the department; and

(2) must be consistent with the refund provisions of this chapter.

IC 6-6-1.1-1203 -- Distributors and all persons selling gasoline shall state the tax rate separately for the price of the gasoline on all sales or delivery slips, bills, and statements that indicate the price of gasoline.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Gasoline

IC 6-6-1.1-301 – (1) Gasoline exported from Indiana to another state, territory, or foreign country.

(2) Gasoline sold to the United States or an agency or instrumentality thereof.

(3) Gasoline sold to a post exchange or other concessionaire on a federal reservation within Indiana; however, the post exchange or concessionaire shall collect, report, and pay to the administrator any tax permitted by federal law on gasoline sold.

(4) Gasoline used by a licensed gasoline distributor for any purpose other than the generation of power for the propulsion of motor vehicles upon the public highways.

(5) Gasoline received by a licensed distributor and thereafter lost or destroyed, except by evaporation, shrinkage, or unknown cause, while the distributor is still the owner.

IC 6-6-101-302 – (1) A person who operates an airport where he sells gasoline for the exclusive purpose of propelling aircraft engines or motors.

(2) A person engaged at an airport in the business of selling gasoline for the exclusive use in aircraft engines or motors.

(3) A person who operates a marine facility, except a taxable marine facility, and who sell gasoline at that facility for the exclusive purpose of propelling motorboat engines.

Special Fuel

IC 6-6-2.5-30 (a)(1) Special fuel sold by a supplier to a licensed exporter for export from Indiana to another state or country.

(2) Special fuel sold to the United States or an agency or instrumentality thereof.

(3) Special fuel sold to a post exchange or other concessionaire on a federal reservation within Indiana. However, the post exchange or concessionaire shall collect, report, and pay quarterly to the department any tax permitted by federal law on special fuel sold.

(4) Special fuel sold to a public transportation corporation established under IC 36-9-4 and used for the transportation of persons for compensation within the territory of the corporation.

(5) Special fuel sold to a public transit department of a municipality and used for the transportation of persons for compensation within a service area, no part of which is more than five (5) miles outside the corporate limits of the municipality.

(6) Special fuel sold to a common carrier of passengers, including a business operating a taxicab (as defined in IC 6-6-1.1-103(l)) and used by the carrier to transport passengers within a service area that is not larger than one (1) county, and counties contiguous to that county.

(7) The portion of special fuel determined by the commissioner to have been used to operate equipment attached to a motor vehicle, if the special fuel was placed into the fuel supply tank of a motor vehicle that has a common fuel reservoir for travel on a highway and for the operation of equipment.

(8) Special fuel used for nonhighway purposes, used as heating oil, or in trains.

(9) Special fuel sold by a supplier to an unlicensed person for export from Indiana to another state and the special fuel has been dye addityzed in accordance with section 31 of this chapter.

(10) Sales of transmix between licensed suppliers.

(11) Special fuel sold or removed via truck or rail from a terminal or refinery, if the destination is an Indiana terminal or refinery.

(12) Special fuel received at an Indiana terminal or refinery, if the tax on the special fuel has previously been paid. If this subdivision applies, the receiving supplier is entitled to a credit on the receiving supplier's Indiana Special Fuel Supplier's Tax Return for the tax paid to the receiving supplier's vendor or directly to the state.

(13) The difference between the amount of special fuel purchased by a compressed natural gas product fuel station and the amount of compressed natural gas product produced and sold by the compressed natural gas product fuel station.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

An amended return may be filed up to 3 years from the due date of the original return.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Gasoline -- April 15 of the year succeeding three (3) years after the date the gasoline was purchased, and it must be accompanied by the original invoice or a certified copy of the original invoice.

Special fuel -- The claim must be filed not more than three (3) years after the date the special fuel was purchased. The statement must show that payment for the purchase has been made and the amount of tax paid on the purchase has been remitted.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

Copies of all fuel tax returns and related schedules, including instructions, are available on the Indiana Department of Revenue's website: https://www.in.gov/dor/tax-forms/other-forms/fuel-tax-forms/ (https://protect.checkpoint.com/v2/___https:/www.in.gov/dor/tax-forms/other-forms/fuel-tax-forms/___.YzJ1OnN0YXRlb2ZpbmRpYW5hOmM6bzpmYTUyMTg0YWUyNmFmN2EzNGNjMjczMzE5NmJiNDg2ODo2OmFmNGU6ODVhYmE1NWYxZjgwZmM4YzJjN2NmZGRmNTk5ODg3ZjIyZmJlNWRkZWM4OTc3YTNhYzBhNjQ1ODI5ZTIxZjYzNjpwOkY6Tg).

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Indiana Food & Fuel Association https://www.infoodandfuel.org/

Indiana Motor Truck Association https://www.intrucking.org/

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Form POA-1 **https://www.in.gov/dor/tax-forms/business/current/**

The POA-1 may also be completed directly via INTIME (https://intime.dor.in.gov/eServices/_/)**, our e-services portal.**

STATE OF IOWA

Section 1 – Contact Information

Agency: Iowa Department of Revenue

Name: Scott Fisher

Phone Number: (515) 601-4417

E-mail Address: scott.fisher1@iowa.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Iowa Code (https://www.legis.iowa.gov/index.aspx)452A. The Iowa legislative website is https://www.legis.iowa.gov/

Diesel:

Iowa Code (https://www.legis.iowa.gov/index.aspx) 452A. The Iowa legislative website is https://www.legis.iowa.gov/

Aviation Fuel:

Iowa Code (https://www.legis.iowa.gov/index.aspx) 452A. The Iowa legislative website is https://www.legis.iowa.gov/

Jet Fuel:

Iowa Code (https://www.legis.iowa.gov/index.aspx) 452A. The Iowa legislative website is https://www.legis.iowa.gov/

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack, First Importation, Import into State

Diesel: At the terminal rack, First Importation, Import into State

Aviation Fuel: At the terminal rack, First Importation, Import into State

Jet Fuel: At the terminal rack, First Importation, Import into State

Section 4 – First Receiver / Point of Taxation

First Receiver:

First Receiver: The entity first receiving the fuel after it has crossed the rack.

Point of Taxation:

Point of Taxation: The point in the distribution process at which Iowa fuel tax applies, which is known as "Withdrawn from Terminal. See Iowa Code (https://www.legis.iowa.gov/index.aspx) 452A.2.48. “Withdrawn from terminal” means physical movement from a supplier to a distributor or

eligible end user and includes an importer going out of state and obtaining fuel from a terminal and bringing the fuel into the state, and a restrictive supplier bringing fuel into the state even though not purchased directly from a terminal.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $0.300 per gallon

Diesel: $0.325 per gallon

Aviation Fuel: $0.080 per gallon

Jet Fuel: $0.050 per gallon

Ethyl Alcohol: $0.280 per gallon

Methyl Alcohol: N/A

LNG: $0.325 per gallon

CNG: $0.310 per gallon

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Gross Gallons

Please provide the reference information:

Iowa Code (https://www.legis.iowa.gov/index.aspx) 452A.86.

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

There are no other fees on reportable products. The $0.01 per gallon Iowa Environmental Protection Charge (EPC) was repealed as of 12/31/2016.

Section 7 – Rate Updates

Please list any rate updates for your state:

Iowa fuel tax rates are updated July 1st. See https://revenue.iowa.gov/taxes/tax-guidance/general/iowa-taxfee-descriptions-and-rates#fuel-tax. (Scroll left or right to see the relevant period's fuel tax rates).

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Iowa Code (https://www.legis.iowa.gov/index.aspx) 452A.5 Distribution allowance.

A supplier shall retain a distribution allowance of not more than one and six-tenths percent of all gallons of motor fuel and a distribution allowance of not more than seven-tenths percent of all

gallons of undyed special fuel removed from the terminal during the reporting period for purposes of tax computation.

The distribution allowance shall be prorated between the supplier and the distributor or dealer as follows:
1. Motor fuel: four-tenths percent retained by the supplier, one and two-tenths percent to the distributor.
2. Undyed special fuel: thirty-five hundredths percent retained by the supplier, thirty-five hundredths percent to the distributor or dealer purchasing directly from a supplier.

Gallons exported outside of the state shall not be included in the calculation of the distribution.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Iowa Clean Cities, a designated Department of Energy coalition, is available for technical assistance. (https://www.iowaeda.com/iowa-energy-office/clean-cities/)

State Incentives:

Electric Vehicle (EV) Charging Infrastructure Funding
The Iowa Department of Transportation (IowaDOT) provides funding for publicly accessible Level 2 and direct current fast charging (DCFC) stations. This grant program is funded by Iowa's portion of the Volkswagen Environmental Mitigation Trust. For more information, including how to apply, see the IowaDOT Volkswagen Clean Air Act Partial Settlements (https://iowadot.gov/VWSettlement/default.aspx) website.

Diesel Emission Reduction Project Funding
The Iowa Department of Transportation (IowaDOT) provides funding for the replacement, retrofit, or conversion of medium- and heavy-duty (MHD) on-road diesel vehicles with new diesel or alternative fuel vehicles. Grants are also available for off-road diesel vehicle replacements and repowers. Grants are available for MHD school buses, transit buses, and trucks. Non-road vehicles and equipment may also be eligible for funding. Eligible applicants include government, nonprofit, and private entities that own or operate diesel fleets and equipment. Additional restrictions apply. This grant program is partially funded by Iowa's portion of the Volkswagen Environmental Mitigation Trust. For more information, including eligible vehicles, see the IowaDOT Diesel Emission Reduction Act (https://iowadot.gov/dera/) website.

Iowa's National Electric Vehicle Infrastructure (NEVI) Program Funding
The Iowa Department of Transportation (IowaDOT) provides funding for publicly accessible direct

current fast charging (DCFC) stations along Iowa's alternative fuel corridors (AFCs) including Interstates 29, 35, 80 and 380. This grant program is funded by Iowa's formula award of the nationwide National Electric Vehicle Infrastructure Program. For more information, including program implementation plans, implementation progress and how to apply, visit the IowaDOT NEVI Program (https://iowadot.gov/iowaevplan) website.

E85 Gasoline Promotion Tax Credit
Iowa retailers selling E85 (70% ethanol to 85% ethanol) are eligible for the E85 Gasoline Promotion Tax Credit in the amount of $0.16 per gallon for calendar years 2012-2027. The tax credit expires after December 31, 2027. Eligible taxpayers may also claim the Ethanol Promotion Tax Credit for the same ethanol gallons and tax year. (Reference Iowa Code (https://www.legis.iowa.gov/index.aspx) 422.11O)

Biodiesel Blended Fuel Tax Credit
Iowa retailers selling diesel fuel rated B11 but less than B19 are eligible for a credit of 5 cents per gallon. Iowa retailers selling diesel fuel rated B20 but less than B29 are eligible for a credit of 7 cents per gallon. Iowa retailers selling diesel fuel rated B30 or higher are eligible for a credit of 10 cents per gallon. B-11 and higher tax credit expires December 31, 2027. (Reference Iowa Code (https://www.legis.iowa.gov/index.aspx) 422.11P)

E15 Plus Gasoline Promotion Tax Credit
Iowa retailers selling gasoline fuel blends of 15% ethanol (E15) up to 69% ethanol (E69) are eligible for the E15 Plus Gasoline Promotion Tax Credit. For sales on or after January 1, 2023, the amount of the credit is determined by multiplying the total number of eligible gallons sold by 9 cents without regard to the month the gallon was sold. The tax credit expires after December 31, 2025. Eligible taxpayers may also claim the Ethanol Promotion Tax Credit for the same ethanol gallons and tax year. (Reference Iowa Code (https://www.legis.iowa.gov/index.aspx) 422.11Y)

Biodiesel Production Sales/Use Tax Refund
Qualified biodiesel producers are eligible for a tax credit of $0.04 per gallon of biodiesel produced. Biodiesel producers may claim the tax credit for up to 250,000 gallons of biodiesel. The refund will expire after December 31, 2027. (Reference Iowa Code (https://www.legis.iowa.gov/index.aspx) 423.4(9))

Biofuel Infrastructure Grants
The Renewable Fuels Infrastructure Program provides financial assistance to qualified E85 or dual E15 and biodiesel retailers. Cost-share grants are available to upgrade or install new E85 or dual E15 and biodiesel infrastructure. Five-year cost-share grants are available for ethanol projects up to 90% of the total cost of the project, up to $75,000. Biodiesel distributors may apply for cost-share grants for infrastructure upgrades and installations at biodiesel terminal facilities up to 50% cost share with a maximum award per site of $100,000. Facilities blending or dispensing blends ranging from 2% biodiesel (B2) to 98% biodiesel (B98) are eligible for up to 50% of the total project, up to $50,000. Facilities blending or dispensing B99 or B100 are eligible for up to 50% of the total project, up to $100,000. The Renewable Fuels Infrastructure Board receives administrative support from

staff within the Iowa Department of Agriculture and Land Stewardship and the 11-member board has authority to determine the eligibility of applicants. For more information, refer to the Renewable Fuels Infrastructure Program (https://iowaagriculture.gov/IRFIP) website. (Reference Iowa Code (https://www.legis.iowa.gov/index.aspx) 159A.13-159A.15)

Iowa Energy Center Grant Program
The grant program for energy research projects is administered by the Iowa Energy Center, housed at the Iowa Economic Development Authority. Iowa code allows projects that benefit Iowa ratepayers and support the implementation of the Iowa Energy Plan. Alternative fuel related research projects are included under eligible project types, among others. (Reference Iowa Administrative Code (https://www.legis.iowa.gov/law/administrativeRules) 261.404)

Energy Infrastructure Revolving Loan Program (EIRLP)
The loan program for energy infrastructure projects is administered by the Iowa Energy Center, housed at the Iowa Economic Development Authority. Iowa code allows for loans to be provided for projects that facilitate electricity or gas generation, transmission, storage or distribution. Alternative fuel vehicle infrastructure is included in the purpose of the program, among other project types. (Reference Iowa Code (https://www.legis.iowa.gov/index.aspx) 475.46A)

Idle Reduction and Natural Gas Vehicle (NGV) Weight Exemption
Any motor vehicle equipped with an auxiliary power unit (APU) or other idle reduction technology may exceed the gross, single axle, tandem axle, or bridge formula weight limits by up to 550 pounds (lbs.) to compensate for the weight of the technology. To be eligible for the weight exemption, the vehicle operator must be able to provide written proof or certification of the weight of the APU or idle reduction technology and demonstrate or certify that the technology is fully functional at all times. Furthermore, NGVs may exceed the weight limits by an amount equal to the difference of the weight of the natural gas tank and fueling system and the weight of a comparable diesel tank and fueling system. The NGV must not exceed a maximum gross vehicle weight of 82,000 lbs. (Reference Iowa Code (https://www.legis.iowa.gov/index.aspx) 321.463)

Laws and Regulations:

E85 Fuel Exclusivity Contract Regulations
Any motor fuel franchisor must provide for the delivery of E85 as requested by the motor fuel dealer or allow the franchisee to purchase E85 from another source. (Reference Iowa Code (https://www.legis.iowa.gov/index.aspx)323A)

Public Utility Definition
An entity providing electricity for the purpose of electric vehicle charging is not considered a public utility. Regulated public utilities cannot prohibit or restrict the sale of electricity at an electric vehicle charging station. (Reference Iowa Administrative Code (https://www.legis.iowa.gov/law/administrativeRules) 20.20)

Electric Vehicle (EV) Charging Station Inspections

The Iowa Department of Agriculture and Land Steward (Department) must inspect EV charging stations owned by licensed electric fuel dealers or users (https://afdc.energy.gov/laws/12248) on a biennial basis to ensure electricity is being accurately metered. The Department must use standards published in the National Institute of Standards and Technology Handbook 44 (PDF) (https://www.nist.gov/system/files/documents/2023/07/21/2023%20NIST%20Handbook%2044%20july%207-17-2023.pdf) and must notify the Iowa Department of Revenue of noncompliant charging stations. (Reference Iowa Code (https://www.legis.iowa.gov/index.aspx) section 452A.41)

E-15 Access Standard

Beginning January 1, 2026, retail gasoline fueling stations must advertise and sell E15 from at least one gasoline dispenser. The Iowa Department of Agriculture and Land Stewardship may refuse to renew, suspend, or revoke retail fuel licenses for failure to comply with access requirements. Additional requirements and exemptions may apply. (Reference Iowa Code (https://www.legis.iowa.gov/index.aspx)214A.31 – 214A.37)

Renewable Fuel Labeling Requirement

Biodiesel, biobutanol, and ethanol blend dispensers must be affixed with decals identifying the type of fuel blend. If fuel blends containing more than 10% ethanol are being dispensed, the decal must include the following statement: “For Flexible Fuel Vehicles Only.” The Iowa Department of Agriculture and Land Stewardship (Department) may approve an application to place a decal in a special location on a pump with special lettering or colors that are clear and conspicuous to the consumer. The application must be made in writing to the Department. (Reference Iowa Code (https://www.legis.iowa.gov/index.aspx) 214A.21A)

Ethanol Blend Dispenser Requirement

An ethanol retailer selling a blend of at least 9% ethanol by volume must use gasoline storage and dispensing infrastructure that the Iowa Department of Natural Resources and state fire marshal have determined is compatible with the ethanol blend being dispensed. Exceptions may apply. (Reference Iowa Code (https://www.legis.iowa.gov/index.aspx) 455G.31)

Biofuel Specifications

Ethanol-blended gasoline must conform to ASTM D4814, E85 must conform to ASTM D4806, and biodiesel-blended fuel containing at least 6%, but no more than 20%, biodiesel must conform to ASTM D7467. Additionally, biobutanol must be an agriculturally derived isobutyl alcohol that meets ASTM D7862 for butanol for blending with gasoline for use as a motor fuel. Gasoline blended with biobutanol must conform to ASTM D4814. The state defers to the U.S. Environmental Protection Agency for potential changes in specifications. (Reference Iowa Code (https://www.legis.iowa.gov/index.aspx)214A.2)

Biodiesel Fuel Use

The Iowa Department of Transportation (IDOT) may purchase biodiesel for use in IDOT vehicles

through the biodiesel fuel revolving fund created in the state treasury. The fund consists of money received from the sale of Energy Policy Act of 1992 credits IDOT has banked and other income IDOT has obtained or accepted for deposit in the fund. (Reference Iowa Code (https://www.legis.iowa.gov/index.aspx) 307.20)

Alternative Fuel Tax

Compressed natural gas used as a special motor fuel is subject to the state fuel excise tax of $0.31 per gasoline gallon equivalent, measured at 5.66 pounds (lbs.) or 126.67 cubic feet at a base temperature of 60 degrees Fahrenheit and a pressure of 14.73 lbs. per square inch. Liquefied natural gas is subject to the excise tax of $0.325 per diesel gallon equivalent, measured at 6.06 lbs. Liquefied petroleum gas (propane) is subject to the excise tax of $0.30 per gallon. E85 is subject to the excise tax of $0.240 per gallon. B20 is subject to the excise tax of $0.295 per gallon. B100 is subject to the excise tax of $0.325 per gallon. Hydrogen is subject to the excise tax of $0.65 per diesel gallon equivalent, measured at 2.49 lbs. Beginning July 1, electric fuel placed into a vehicle battery at locations other than a residence will be subject to an excise tax of $0.026 per kWh. (Reference Iowa Code (https://www.legis.iowa.gov/index.aspx) 452A.2, 452A.3, 452A.41, and 452A.86)

Alternative Fuel Vehicle Acquisition Requirements

At least 10% of new light-duty vehicles purchased by institutions under the control of the state fleet director, including the Iowa Department of Transportation, Board of Directors of Community Colleges, Board of Regents, Commission for the Blind, and Department of Corrections must be capable of operating on alternative fuels. Vehicles and trucks purchased and directly used for law enforcement and off-road maintenance work are exempt from this requirement. (Reference Iowa Code (https://www.legis.iowa.gov/index.aspx) 8A.362, 216B.3, 260C.19A, 262.25A, 307.21 and 904.312A)

Electricity Dealer License

Beginning July 1, 2023, a person may not sell or dispense electricity as a vehicle fuel at a location other than a residence or otherwise act as a licensed electricity fuel dealer or user unless the person holds a valid license issued by the Iowa Department of Revenue (Department). To obtain a license, a person must file an application with the Department. (Reference Iowa Code (https://www.legis.iowa.gov/index.aspx) 452A.42)

Alternative Fuel Vehicle (AFV) Conversion Registration

When a motor vehicle is modified to use a different fuel type or more than one type of fuel, the vehicle's registered owner must notify the county treasurer of the new fuel type or alternative fuel types within 30 days. If the vehicle uses, or may use, a special fuel, the county treasurer will issue a special fuel identification sticker. (Reference Iowa Code 321.41)

Electric Vehicle Registration Fee

All electric vehicle owners must pay an annual fee in addition to standard registration fees. Fully electric vehicle owners must pay an annual fee of $130 and plug-in hybrid electric vehicle owners must pay an annual fee of $65. (Reference Iowa Code (https://www.legis.iowa.gov/index.aspx)

321.116)

Low-Speed Vehicle Access to Roadways
Low-speed vehicles are only permitted to operate on roadways with posted speed limits of up to 35 miles per hour (mph) but may cross streets with posted speed limits greater than 35 mph. (Reference Iowa Code (https://www.legis.iowa.gov/index.aspx) 321.381A)

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: B100 is taxable

B100 - Misc. Taxability: N/A

Ethanol - Motor Fuel Taxability: Ethanol is taxable

Ethanol - Misc. Taxability: N/A

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B19 or lower is taxed at $0.325 per gallon. B20 or higher is taxed at $0.295 per gallon. See https://revenue.iowa.gov/taxes/tax-guidance/general/iowa-taxfee-descriptions-and-rates#fuel-tax.

Ethanol: E14 or lower is taxed at $0.300 per gallon. E15 or higher is taxed at $0.280 per gallon. See https://revenue.iowa.gov/taxes/tax-guidance/general/iowa-taxfee-descriptions-and-rates#fuel-tax.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Taxable

E85 - Taxability: Taxable

Electric Vehicles/Electricity - Taxability: Taxable

Electric Vehicles/Electricity - Conversion Rate: $0.026/kWh

Gasoline Hybrid Vehicles - Taxability: Taxable

Hydrogen - Taxability: Taxable

Hydrogen - Conversion Rate: $0.65/DGE (1 DGE = 2.49lbs)

LNG - Taxability: Taxable

LPG - Taxability: Taxable

Methanol or "M85" - Taxability: Not Applicable

Other - Taxability: Not Applicable

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: Yes

If yes, please provide details.: Yes, at a rate of $.001 on each gallon of odorized propane sold. See Iowa Code 101C.4

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Ethanol blending components	See Sections 11 and 12.	Yes
Biodiesel blending components	See Sections 11 and 12.	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Iowa allows a refund of the motor fuel tax paid on fuel that has been contaminated. A refund request for Casualty Loss/Special Fuel Blending Error must be completed in GovConnectIowa. Please attach supporting documentation.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Iowa Fuel Tax Return	Last day of the month for monthly filers. The 15th and the last day of the month for semimonthly filers.	Same day as the return.
Iowa Storage Facility Report	Last day of the month.	No payment due.
Iowa Transportation Report	Last day of the month.	No payment due.

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Other

Other (please specify): Returns must be electronically filed and must be filed by the due date, or the next business day if the due date is on a holiday or weekend.

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): 11:59pm on due date.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: Next business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Iowa Fuel Tax Return	5%	5%
Iowa Storage Facility Report	$100, increasing by $100 per occurance within a calendar year.	N/A
Iowa Transportation Report	$100, increasing by $100 per occurance within a calendar year.	N/A

Additional information: 10% Penalty for Failure to Timely File a Return: If the return is not filed by the due date and at least 90% of the correct tax is not paid, a 10% penalty of the unpaid tax is due. 5% Penalty for Failure to Timely Pay the Tax Due: If the return is on time but at least 90% of the correct tax due has not been paid, a 5% penalty of the unpaid tax is due.

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: “E-85 gasoline” or “E-85” means ethanol blended gasoline formulated with a percentage of between sixty-eight and eighty-three percent by volume of ethanol, if the formulation excludes a denaturant, and which meets the standards provided in section 214A.2. It is taxed at the E-15 or Higher rate.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Yes, transporter returns are required under Iowa Code section 452A.15(1) and Iowa Administrative Code rule 701—260.15. They are to be filed by railroad carriers, common carriers, contract carriers, distributors transporting fuel for others, and anyone else transporting fuel from without the state and unloading it at other than terminal storage within the state. The report must include all fuel that was imported into Iowa and unloaded at other than terminal storage, all fuel withdrawn from Iowa terminal storage and delivered in Iowa, and all fuel withdrawn from Iowa terminal storage and exported from Iowa.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: Transactions occurring above the rack are tax-free. The entity last owning the fuel before it leaves the terminal rack is responsible to report and remit tax.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

Yes. The eligible purchaser must pay the tax to the supplier by electronic funds transfer one business day prior to the date the tax is to be paid by the supplier.

Iowa Code (https://www.legis.iowa.gov/index.aspx)section 452A.2(15)
15. “Eligible purchaser” means a distributor of motor fuel or special fuel or an end user of special fuel who has purchased a minimum of two hundred forty thousand gallons of special fuel each year in the preceding two years. Eligible purchasers who elect to make delayed payments to a licensed supplier shall use electronic funds transfer. Additional requirements for qualifying as an eligible purchaser shall be established by rule.

Iowa Administrative Code (https://www.legis.iowa.gov/law/administrativeRules) 260.6(4) Eligible purchasers.
a. Registration. Any distributor of motor fuel or special fuel or end user of special fuel who requests authorization to make delayed payments of the motor vehicle fuel tax must first register with the department to become an eligible purchaser.
b. Payment of tax. The eligible purchaser must pay the tax to the supplier by electronic funds transfer one business day prior to the date the tax is to be paid by the supplier.
c. Validity. Once approved, the eligible purchaser status is valid until voluntarily canceled by the eligible purchaser or canceled by the department of revenue. More information is contained in 701—subrule 259.18(4).

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Motor fuel and special fuel are exempt from sales tax when used on the highway or in watercraft or aircraft if the fuel tax has been paid and no refund of the fuel tax has been allowed. When a fuel tax refund is allowed, the sales tax is deducted from the refund unless it is used for a purpose that is exempt from sales tax. In some instances, the amount of sales tax which would be due may exceed the amount of fuel tax refund allowed. This can happen because the fuel tax rate is a flat amount per gallon and is not impacted by the price of the fuel. On the other hand, sales tax is based on the price paid for the fuel, so as the price goes up, the sales tax also goes up. If this situation occurs, taxpayers may elect to not claim the fuel tax refund, since if they did, they would owe the difference between the sales tax and the fuel tax refund. Dyed diesel would normally be subject to sales tax, unless the purchaser qualifies for a sales tax exemption. The sales tax rate has not changed in several years. The sales tax rate is based on value. Sales tax is collected monthly, annually, and seasonally based on filing status.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

When necessary and advisable to secure payment of tax, the Department may require a bond of any license holder. The Department generally requires a bond on a new applicant only if the applicant has established an unfavorable filing or remittance record on a previous license or if the Department feels the applicant's financial status is such that timely payment of taxes is questionable.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Supplier	Yes	1, 2, 3, 5, 10
Restrictive Supplier	Yes	1, 3
Importer	Yes	1, 3
Blender	Yes	8, 3
Compressed Natural Gas Consolidated	Yes	4
Compressed Natural Gas Dealer	Yes	3
Compressed Natural Gas User	Yes	4
Liquefied Natural Gas Consolidated	Yes	4
Liquefied Natural Gas Dealer	Yes	3
Liquefied Natural Gas User	Yes	4
Exporter	No	2
Eligible Purchaser	No	11
Eligible Purchaser End User	No	11
Storage Facility	No	5, 7, 10
Transportation	No	6

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

An Iowa exporter license is required and the bill of lading needs to specify a state other than Iowa as the destination.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

Importers are the responsible party for remitting the taxes on imports into Iowa.

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Additional details (optional): If product originates at an IRS Registered terminal (the rack) in Iowa, yes, we require collection of Iowa fuel taxes at the rack for fuel destined for Iowa. If the fuel is not destined for Iowa, no Iowa fuel tax is due.

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

Amended returns are filed electronically, unless the filer is unable to file electronically and obtains permission to file by paper. The entire return is required when amending information.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: Late loads are allowed on the current month report and may be subject to interest.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Iowa Administrative Code **(https://www.legis.iowa.gov/law/administrativeRules) 701—260.16 Bill of lading or manifest requirements.**
Whenever a bill of lading or manifest is required to be issued, carried, retained, or submitted by these rules, it shall meet the following minimum requirements:
1. Contain the name and address of the refinery, terminal, ethanol plant, biodiesel plant or point of origin.
2. Contain the date of withdrawal or import.
3. Contain the name of the shipper-supplier-consignor.
4. Contain the name of the purchaser-consignee.
5. Contain the place of actual destination.
6. Contain the name of the transporter.
7. Contain the gross gallons by fuel type.
8. Contain the designation for ethanol blended gasoline or biodiesel blended fuel as provided in Iowa Code (https://www.legis.iowa.gov/index.aspx) section 214A.2.
9. Contain a statement designating whether diesel fuel is dyed or undyed.
10. Have machine printed thereon a serial number of not less than four digits.

Iowa Administrative Code **(https://www.legis.iowa.gov/law/administrativeRules) 701—259.11 Invoices.**

(1) Requirements for invoices. Whenever an invoice is required to be kept or prepared by Iowa Code (https://www.legis.iowa.gov/index.aspx) chapter 452A or these rules, the invoice must:
a. Be prepared by someone other than the purchaser and include the seller's name, address, and identification number.
b. Include the purchaser's name and address.
c. Contain a serial number of three or more digits.
d. Include the calendar date of purchase.
e. Indicate the type of fuel purchased. Diesel fuel must be designated as dyed or undyed.
f. Indicate the quantity of fuel purchased in gross gallons.
g. Indicate the total purchase price and show separately the amount of state and federal fuel tax included in the purchase price or include a statement that all state and applicable federal taxes are included in the purchase price.
h. For ethanol blended gasoline or biodiesel blended fuel, state its designation as provided in Iowa Code section 214A.2.
i. Be prepared on paper that will prevent erasure or alteration or on another form approved by the department.

Iowa Administrative Code (https://www.legis.iowa.gov/law/administrativeRules)
701—259.11(2) Credit card invoices.
Credit card invoices are acceptable if they meet substantially all the requirements of rule 701—259.11. For refund purposes, presentation of a credit card invoice or billing statement is prima facie evidence that the fuel tax has been paid.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Exempt from Iowa fuel tax are the United States or any agency or instrumentality of the United States or where collection of the tax would be prohibited by the Constitution of the United States or the laws of the United States or by the Constitution of the State of Iowa. No other entities are always exempt from Iowa fuel tax, however, refunds are available if the fuel is used for a nontaxable purpose as described in Iowa Code (https://www.legis.iowa.gov/index.aspx) 452A.17.

On June 1, 2026, SF2493 was enacted which has created a new section in Iowa Code (https://www.legis.iowa.gov/index.aspx), 452A.16, for exempt fuel - implements of husbandry.

452A.16:

1. The excise tax under section 452A.3 shall not be imposed or collected on ethanol blended gasoline formulated with more than eighty-five percent by volume of ethanol when purchased at a terminal or refinery rack exclusively for use in an implement of husbandry used in agricultural production.

2. A person who purchases fuel on which an excise tax is not collected in accordance with subsection 1 shall substantiate the purchase with an exemption certificate provided by the department. The exemption certificate must be complete and correct according to the requirements of the director, signed by the purchaser, and retained by the supplier. A supplier shall

retain exemption certificates for at least three years.

3. The department shall disallow all sales of gallonage described in this section unless proof is established by an
exemption certificate.

4. If a purchaser uses or disposes of fuel that was purchased using an exemption certificate pursuant to subsection
2 in a nonexempt manner, the purchaser is solely liable for the excise tax and shall remit the tax directly to the department.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Three years.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Three years.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: No

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: No

If no, please provide a contact to obtain the templates and instructions.:

Email IDRMotorFuel@iowa.gov (mailto:IDRMotorFuel@iowa.gov) for more information.

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

The Iowa petroleum association is FUELIowa. The contact is John Maynes, President, Government Affairs, email John@fueliowa.com (mailto:John@fueliowa.com), telephone: (515) 421-4043.

The Iowa trucking associations are Iowa Motor Truck Association and Iowa Motor Carriers Foundation. The contact is Brenda Neville, CAE, President & CEO, telephone: (515) 244-5193.

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

It depends on what is being requested. If a Power of Attorney is required, see form 14-101 IA 2848 Iowa Department of Revenue Power of Attorney. This form is available for submission on GovConnectIowa (https://govconnect.iowa.gov/tap/_/).

STATE OF KANSAS

Section 1 – Contact Information

Agency: Kansas Department of Revenue

Name: Roberto Tetuan

Phone Number: (785) 296-5447

E-mail Address: roberto.tetuan@ks.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

K.S.A. 79-3401 et. seq.

https://www.kslegislature.gov/b2025_26/laws/079_000_0000_chapter/079_034_0000_article/079_034_0001_section/079_034_0001_k

K.A.R. 92-3-4 et. seq.

https://rules.ks.gov/browse/collections/0ae1e448-f5a1-4e09-9d6d-a488ac7c284a/policies/559671c1-5822-499c-ba77-fe03d0453a50

Diesel:

K.S.A 79-3401 et. seq.

https://www.kslegislature.gov/b2025_26/laws/079_000_0000_chapter/079_034_0000_article/079_034_0001_section/079_034_0001_k

K.A.R. 92-3-4 et. seq.

https://rules.ks.gov/browse/collections/0ae1e448-f5a1-4e09-9d6d-a488ac7c284a/policies/559671c1-5822-499c-ba77-fe03d0453a50

Aviation Fuel:

K.S.A. 79-3401 et. seq.

https://www.kslegislature.gov/b2025_26/laws/079_000_0000_chapter/079_034_0000_article/079_034_0001_section/079_034_0001_k

K.A.R. 92-3-4 et. seq.

https://rules.ks.gov/browse/collections/0ae1e448-f5a1-4e09-9d6d-a488ac7c284a/policies/559671c1-5822-499c-ba77-fe03d0453a50

Jet Fuel:

K.S.A. 79-3401 et. seq.

https://www.kslegislature.gov/b2025_26/laws/079_000_0000_chapter/079_034_0000_article/079_034_0001_section/079_034_0001_k

K.A.R. 92-3-4 et. seq.

https://rules.ks.gov/browse/collections/0ae1e448-f5a1-4e09-9d6d-a488ac7c284a/policies/559671c1-5822-499c-ba77-fe03d0453a50

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level

Diesel: Distributor/Wholesaler Level

Aviation Fuel: Distributor/Wholesaler Level, Other

Aviation Fuel - Other (please specify): Reportable, but not taxable unless used in a taxable manner. Since motor fuel tax does not apply, sales tax does.

Jet Fuel: Distributor/Wholesaler Level, Other

Jet Fuel - Other (please specify): Reportable, but not taxable unless used in a taxable manner. Since motor fuel tax does not apply, sales tax does.

Section 4 – First Receiver / Point of Taxation

First Receiver:

N/A. Kansas statute does not define "First Receiver".

Point of Taxation:

Distributor of first receipt.

https://www.ksrevisor.gov/statutes/chapters/ch79/079_034_0008.html

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $.24 per gallon

Diesel: $.26 per gallon

Aviation Fuel: $.24 per gallon if used in a taxable manner.

Jet Fuel: $.26 per gallon if used in a taxable manner.

Ethyl Alcohol: E100 is not taxable until blended. E85 $.17 per gallon, $.24 per gallon for all other blends.

Methyl Alcohol: NA

LNG: $.26 per DGE

CNG: $.24 per GGE

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Net Gallons

Please provide the reference information:

https://www.ksrevisor.gov/statutes/chapters/ch79/079_034_0016.html

https://rules.ks.gov/browse/collections/0ae1e448-f5a1-4e09-9d6d-a488ac7c284a/policies/cdac4b8c-93ba-4ee4-850a-cb0cb36c2952

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Petroleum Products Inspection Fee is $.015 per barrel, 50 gallons is considered to be a barrel.

https://www.ksrevisor.gov/statutes/chapters/ch55/055_004_0026.html

Environmental Assurance Fee is $.01 per gallon.

https://www.ksrevisor.gov/statutes/chapters/ch65/065_034_0117.html

Section 7 – Rate Updates

Please list any rate updates for your state:

Kansas Motor Fuel tax rates have remained the same since July 1, 2003, with the exemption of a separate tax rate of $.17 per gallon for E-85, effective January 1, 2007. The CNG tax rate changed to $.24 per GGE and LNG changed to $.26 per DGE effective July 1, 2014, as a result of 2014 House Bill 2057.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

The Kansas handling allowance rate is 2.5% for all taxable fuels. The handling allowance cannot be claimed on direct sales from the terminal to a consumer. Importer/exporter licensees are not eligible to receive the handling allowance. See K.S.A. 79-3408.

https://www.ksrevisor.gov/statutes/chapters/ch79/079_034_0008.html

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Ethyl Alcohol Producer Incentive - Program expired July 1, 2018.
(Reference https://www.kslegislature.gov/b2025_26/laws/search/?q=79-34%2C160)

Biodiesel Fuel Producer Incentive - Program expired July 1, 2016. (Reference https://www.kslegislature.gov/b2025_26/laws/search/?q=79-34%2C155)

Retailer Dealer Incentive. Note Funding for this incentive has not been provided to date. Beginning January 1, 2009, a licensed retail motor fuel dealer may receive a quarterly incentive for selling and dispensing renewable fuels, including biodiesel. Qualified motor fuel retail dealers are eligible for up to $0.065 for every gallon of renewable fuel sold and up to $0.03 for every gallon of biodiesel sold,

if the required threshold percetage is met. The threshold percentage for the incentive payment will increase on an annual basis from 10% for renewable fuel and 2% for biodiesel in 2009 to 25% beginning on January 1, 2025. Funds will be allocated from the Kansas Retail Dealer Incentive Fund.

- Kansas Retail Dealers Incentive Fund was created for the payment of incentives to Kansas retail dealers who sell and dispense renewable fuels or biodiesel through a motor fuel pump.
- This incentive has not been funded to date.
- The provisions of the Kansas Retail Dealers Incentive Fund expired on January 1, 2026.

(Reference Kansas Statutes 79-34,170 et. seq)

Alternative Fuel Vehicle (AFV) Tax Credit.

https://www.kslegislature.gov/b2025_26/laws/search/?q=79-32%2C110

https://www.kslegislature.gov/b2025_26/laws/search/?q=79-32%2C201

Alternative Fuel Refueling Infrastructure Tax Credit.

https://www.kslegislature.gov/b2025_26/laws/search/?q=79-32%2C110

https://www.kslegislature.gov/b2025_26/laws/search/?q=79-32%2C201

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: Taxable

B100 - Misc. Taxability: Subject to Environmental Assurance Fee (EAF). (All other blends are subject to EAF and Petroleum Products Inspection Fee).

Ethanol - Motor Fuel Taxability: Not taxable until blended. $0.17/gallon for E85, $0.24/gallon for all other blends.

Ethanol - Misc. Taxability: Not subject to Petroleum Products Inspection Fee or Environmental Assurance Fee until blended.

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 and all blends are treated like diesel fuel. The tax rate is $0.26 per gallon. A license is required to import B100 and all blends (Liquid Fuel Carrier as well as distributor or importer license).

Ethanol: There is not tax on ethanol until it is blended or placed in the fuel supply tank of a motor vehicle. E85 is taxed at $0.17 per gallon. All other blends are taxed at $0.24 per gallon. A license is required to import ethanol blends (Liquid Fuel Carrier as well as a distributor or importer licensed).

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: $.24/GGE

CNG - Conversion Rate: 126.67 cubic feet or 5.66 pounds = 1 GGE

E85 - Taxability: $.17

E85 - Conversion Rate: NA

Electric Vehicles/Electricity - Taxability: NA

Electric Vehicles/Electricity - Conversion Rate: NA

Gasoline Hybrid Vehicles - Taxability: $.24

Gasoline Hybrid Vehicles - Conversion Rate: NA

Hydrogen - Taxability: NA

Hydrogen - Conversion Rate: NA

LNG - Taxability: $.26/DGE

LNG - Conversion Rate: 6.06 pounds = 1 DGE

LPG - Taxability: $.23/gallon

LPG - Conversion Rate: NA

Methanol or "M85" - Taxability: NA

Methanol or "M85" - Conversion Rate: NA

Other - Taxability: NA

Other - Conversion Rate: NA

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Blendstocks are not reportable or taxable until blended with a taxable fuel.		No

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Contaminated, destroyed or lost motor-vehicle fuel and special fuels are eligible for refund of motor fuel, tax per K.S.A. 79-3417, when the loss is 100 gallons or more at any one instance while such distributor is the owner and the loss was due to theft, leakage, fire, explosion, lightning, flood, storm or other cause beyond the control of the distributor. The distributor shall notify the director in writing of such loss or destruction, the specific cause thereof, and the amount of motor-vehicle fuel or special fuel lost or destroyed, within 60 days from the date of the loss or destruction. Within 30 days after notifying the director of such loss or destruction such distributor shall file with the director an affidavit on oath, stating the full circumstances and amount of the loss or destruction along with supporting documentation such as bill of ladings, insurance claim, police report, fire report, refinery weigh ticket and any other information requested by the director. The director shall examine all such claims and determine the amount to which the claimant is entitled.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Distributors Tax Return (MF-52)	25th of the month following the period reported.	25th of the month following the period reported.
Producer/Manufacturer, Blender, End Consumer Motor Fuel Tax Report (MF-54)	25th of the month following the period reported.	25th of the month following the period reported.
Motor Fuel Retailers' Informational Return (MF-90)	25th of the month following the period reported.	NA Informational return – no remittance.
Motor Fuel Inventory Tax Return (MF-219)	25th of the month following the tax increase/decrease.	25th of the month following the tax increase/decrease.
Liquefied Petroleum Motor Fuel Tax Return (MF-202)	25th of the month following the period reported.	25th of the month following the period reported.
Petroleum Products Inspection & Environmental Assurance Fee Report (MF-7 & MF-7a)	25th of the month following the period reported.	25th of the month following the period reported.
Liquid Fuel Carrier Petroleum Products Report – Schedule of Deliveries (MF-206)	15th of the month following the period reported.	NA Informational return.
Annual Renewal Mileage Permit and Decal (BT/mf6)	Due Dec 31 and Decal due to be placed on vehicle by February 28.	

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): There is no penalty for filing the return late, however if the remittance is delinquent, penalty is charged. The cut off time for EFT payments is 4:00 pm the day prior to the due date. Example - For an ACH debit payment the transaction would have to be initiated no later than 4:00 pm on the 24th. If the 25th is on a weekend or Holiday then the payment must be initiated by 4:00 pm the last working day prior to the 25th in order to be timely remitted.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: If the due date falls on a weekend or holiday the due date is the next working day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Distributors Tax Return (MF-52)	No penalty assessed for late filing of the return.	5% penalty and effective 1/1/26 – 12/31/26 interest of .67% per month and effective 1/1/25 – 12/31/25 interest of .75% per month and effective 1/1/2024 interest of .67% per month. Prior year interest rates may vary. Additional interest is assessed monthly on unpaid tax liability.
Producer/Manufacturer, Blender, End Consumer Motor Fuel Tax Report (MF-54)	No penalty assessed for late filing of the return.	5% penalty and effective 1/1/26 – 12/31/26 interest of .67% per month and effective 1/1/25 – 12/31/25 interest of .75% per month and effective 1/1/2024 interest of .67% per month. Prior year interest rates may vary. Additional interest is assessed monthly on unpaid tax liability.
Motor Fuel Retailers' Informational Return (MF-90)	No penalty assessed for late filing of the return.	NA Informational return.
Liquefied Petroleum Motor Fuel Tax Return (MF-202)	No penalty assessed for late filing of the return.	5% penalty and effective 1/1/26 – 12/31/26 interest of .67% per month and effective 1/1/25 – 12/31/25 interest of .75% per month and effective 1/1/2024 interest of .67% per month. Prior year interest rates may vary. Additional interest is assessed monthly on unpaid tax liability.
Petroleum Products Inspection & Environmental Assurance Fee Report (MF-7 & MF-7a)	No penalty assessed for late filing of the return.	5% penalty and effective 1/1/26 – 12/31/26 interest of .67% per month and effective 1/1/25 – 12/31/25 interest of .75% per month and effective 1/1/2024 interest of .67% per month. Prior year interest rates may vary. Additional interest is assessed monthly on unpaid tax liability.
Liquid Fuel Carrier Petroleum Products Report – Schedule of Deliveries (MF-206)	No penalty assessed for late filing of the return.	NA Informational return.

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E-85 is taxed at a lower rate than gasoline and other ethanol blends. K.S.A. 79-3401. Citation of act; definitions. (w) "E85 fuels" means an alternative fuel that is a blend of denatured ethanol and hydrocarbon that typically contains 85% ethanol by volume, but at a minimum must contain 70% ethanol by volume, and complies with ASTM specification D5798-99.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: K.S.A. 79-3416. Transportation of fuels; report; manifest; required statement. Every railroad, street railroad, interurban railroad or suburban railroad, every pipeline company, every common carrier, and every carrier for hire, who shall transport any liquid fuels, motor-vehicle fuels or special fuels, from any point outside of this state into this state, or between any two points in this state, or from any point in this state to any point outside this state, and every private carrier or other person who shall transport any liquid fuels, motor-vehicle fuels or special fuels from any other state into this state, or from this state into another state, or shall transport any liquid fuels, motor-vehicle fuels or special fuels exceeding 500 gallons in amount, for any distance exceeding 25 miles within this state, shall render a written report, under oath, to the director, on forms prescribed and furnished by the director, of all such transportation of liquid fuels, motor-vehicle fuels or special fuels so made to or from points within this state.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: NA

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Dyed diesel is subject to sales tax since it is exempt from state motor fuel tax. The State sales tax rate is set by the legislature and depending on the location of the sale, local tax may also apply. If motor fuel tax is refunded on motor fuel taxable products, such as gasoline or clear diesel, it becomes subject to state and local sales tax. Sales tax is charged on value. Kansas Retailers' Sales Tax statute K.S.A. 79-3606. Exempt sales. The following shall be exempt from the tax imposed by this act: (a) All sales of motor-vehicle fuel or other articles upon which a sales or excise tax has been paid, not subject to refund, etc.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

K.A.R. 92-3-17a License applications; bond requirements. (a) Each applicant for a distributor, importer, or manufacturer license shall post a bond equal to a three months' average tax liabiltity. New businesses may submit a bond equal to 25% of its estimated tax liability for a 12-month period. The bond shall not be less than the minimum required by statute. The bond requirements shall be met before a license is granted. The bond may be a surety bond executed by an approved corporate surety or a cassh bond. Either a cashier's check payable to the director or an escrow account with a Kansas bank be used for a cash bond.

Per K.S.A. 79-3403 Minimum bond mounts are;

- Distributor $1,000.00
- Importer/Exporter $5,000.00
- Manufacturer $5,000.00

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Distributor	Yes	1,2,3,5,10
Importer/Exporter	Yes	1,2,3
Manufacturer	Yes	8,9
Retailer	No	4
Liquid Fuel Carrier	No	6

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

NA

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Not Applicable

Section 33 – Amended Returns

How are amended returns filed in your state?: Both

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Submit only the information changed/updated

Please provide details.:

Submission of amended returns should only include changes to be updated.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: Late loads from a previous month would be subject to review. They may possibly be allowed for the last 5 days of the prior month, otherwise, an amended return would be required.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Invoices by licensed distributors or retailers; contents; copies.

https://www.kslegislature.gov/b2025_26/laws/079_000_0000_chapter/079_034_0000_article/079_034_0056_section/079_034_0056_k/

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

K.S.A. 79-3408

https://www.kslegislature.gov/b2025_26/laws/079_000_0000_chapter/079_034_0000_article/079_034_0008_section/079_034_0008_k/

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

https://www.kslegislature.gov/b2025_26/laws/079_000_0000_chapter/079_034_0000_article/079_034_0015_section/079_034_0015_k/

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

K.S.A. 79-3415

https://www.kslegislature.gov/b2025_26/laws/079_000_0000_chapter/079_034_0000_article/079_034_0015_section/079_034_0015_k/

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

Motor Fuel tax returns and instructions can be found at
https://www.ksrevenue.gov/forms-mfmisc.html#dist

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Kansas Motor Carriers Association - www.kmca.org (https://www.kmca.org) (785-267-1641.

Fuel True - www.pmcaofkansas.org (https://www.pmcaofkansas.org), (785) 233-9655.

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes.

The Kansas Power of Attorney Act is covered under K.S.A. 58-650 through 58-665.

A fully completed DO-10 form is required. Form requires signature of taxpayer on file. Could also require Kansas Ownership change form, CR-18.

Kansas Power of Attorney form DO-10. www.ksrevenue.gov/pdf/do10.pdf#search=do-10 (https://www.ksrevenue.gov/pdf/do10.pdf#search=do-10)

Kansas Ownership change form CR-18. www.ksrevenue.gov/pdf/cr18.pdf#search=cr-18 (https://www.ksrevenue.gov/pdf/cr18.pdf#search=cr-18)

STATE OF KENTUCKY

Section 1 – Contact Information

Agency: Department of Revenue

Name: Matthew Watts

Phone Number: (502) 564-9746

E-mail Address: Matthew.Watts@ky.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Motor Fuels (https://apps.legislature.ky.gov/law/statutes/chapter.aspx?id=37651) - KRS 138.210 through 448, 502, and 990 through 992

Diesel:

Motor Fuels (https://apps.legislature.ky.gov/law/statutes/chapter.aspx?id=37651) - KRS 138.210 through 448, 502, and 990 through 992

Aviation Fuel:

Motor Fuels (https://apps.legislature.ky.gov/law/statutes/chapter.aspx?id=37651) - KRS 138.210 through 448, 502, and 990 through 992

Jet Fuel:

Exempt under KRS 138.210(18) (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=58195)

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level

Diesel: Distributor/Wholesaler Level

Aviation Fuel: Distributor/Wholesaler Level

Jet Fuel: Exempt

Section 4 – First Receiver / Point of Taxation

First Receiver:

Kentucky is a distributor state therefore N/A

Point of Taxation:

Distributor per KRS 138.220 (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=49908)

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: Effective July 1, 2026 through June 30, 2027, tax rate is $0.25 per gallon

Diesel: Effective July 1, 2026 through June 30, 2027, tax rate is $0.22 per gallon

Aviation Fuel: Effective July 1, 2026 through June 30, 2027, tax rate is $0.25 per gallon

Jet Fuel: Subject to Sales Tax (6%) but not subject to Motor Fuels tax

Ethyl Alcohol: Effective August 1, 2026 through June 30, 2027, tax rate is $0.25 per gallon

Methyl Alcohol: Effective July 1, 2026 through June 30, 2027, tax rate is $0.25 per gallon

LNG: Effective July 1, 2026 through June 30, 2027, tax rate is $0.22 per gallon

CNG: Effective July 1, 2026 through June 30, 2027, tax rate is $0.22 per gallon

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Net Gallons

Please provide the reference information:

Net Gallons. Gasoline and Special Fuel gallons are reported at sixty (60) degrees Fahrenheit. KRS 138.240 (3) (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=28703) and 138.250 (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=28704)

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Petroleum Environmental Assurance Fee – $0.014 per gallon of fuel subject to gasoline or special fuel tax. KRS 224.60-145 (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=55396)

Section 7 – Rate Updates

Please list any rate updates for your state:

Motor Fuel Tax Rates are adjusted on an annual basis based on an average of the quarterly average wholesale price (AWP) calculations for the previous fiscal year. See section 5.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Dealers Compensation is 2.25% per gasoline and special fuel tax return when filed and paid timely. It covers evaporation, shrinkage, unaccountable losses, collection costs, bad debts, and handling and reporting the tax.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

Every dealer receiving gasoline or special fuel in this state shall keep all receipts of sale, distribution and delivery of gasoline and special fuel, together with invoices, bills of lading and other pertinent records and papers required by the Department of Revenue. Per KRS 138.230 (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=28702) and 138.300 (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=28709)

Which diversion registry program do you use?: Fueltrac

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: Once the product has been determined to be diverted, file a diversion with Fueltrac. Upon reporting the diversion on the tax return, use the guidance on the chart below. Once the diversion is audited, be prepared to provide the diversion number, the diversion paperwork provided from Fueltrac, and the invoice for the shipment.

Origin/TCN	BOL Destination	Actual Destination	Tax Type	Product Type	Forms/Schedules
Your State	Your State	Other State	All Reportable Fuel	All Reportable Fuel	2+7
Your State	Other State	Your State	All Reportable Fuel	All Reportable Fuel	2
Other State	Other State	Your State	All Reportable Fuel	All Reportable Fuel	3
Other State	Your State	Other State	All Reportable Fuel	All Reportable Fuel	3+7

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: Licensed Dealer that diverted the fuel

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Alternative Fuel Production Tax Incentive Refund

The Kentucky Economic Development and Finance Authority (KEDFA) Kentucky Enterprise Initiative Act (KEIA) provides a tax refund of up to 100% of the state sales tax paid on the purchase of personal property used to construct, retrofit, or upgrade an alternative fuel production or gasification facility. Additionally, the KEDFA Kentucky Business Investment Program (KBI) provides a credit of up to 100% of the income tax and limited liability entity tax that would otherwise be owed by a company for alternative fuel production or gasification facility. KRS 154.31-030 (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=48356), KRS 152.32

Alternative Fuel Job Creation Wage Assessment

The Kentucky Economic Development and Finance Authority (KEDFA) allows approved companies to require that employees, as a condition of employment, whose job was created as the result of a construction, retrofit, upgrade, or operation of an alternative fuel production or gasification facility to agree to pay a wage assessment of up to 4% of their gross wages to the company. Employees will be allowed a state income tax credit equal to the assessment withheld from their wages. KRS 154.32-090 (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=57130)

Alternative Fuel Production Tax Credit

An income tax credit is available for biofuel producers one dollar ($1) per gallon of biodiesel and renewable diesel as defined in KRS 141.422 (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=49930) per KRS 141.423 (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=49931). The total amount of credit for all biodiesel producers, biodiesel blenders, and renewable diesel may not exceed the tax credit cap established in KRS 141.422. Unused credits may not be carried forward and applied to a future tax return. For this credit, biodiesel must meet American Society for Testing and Materials (ASTM) specification D6751, ethanol ASTM standard D4806, and renewable diesel must meet ASTM standard D975 or D1655.

An income tax credit is available for biodiesel distribution for pass-through entities per KRS 141.424 (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=41108) for biodiesel producers, biodiesel blenders, or renewable diesel producers which are a pass-through entity not subject to tax under KRS 141.040 (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=55419). The amount of approved credit shall be applied against the tax imposed by KRS 141.0401 (https://apps.legislature.ky.gov/law/Statutes/statute.aspx?id=57941) at the entity level, and shall also be distributed to each partner, member, shareholder, or beneficiary based on the partner's, member's, shareholder's, or beneficiary's distributive share of the income of the pass-through entity.

An income tax credit and limited liability entity tax credit is available for ethanol producers per KRS 141.4242 (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=29148). The credit rate shall be one dollar ($1) per ethanol gallon produced, unless the total amount of approved credit for all ethanol producers exceeds the annual ethanol tax credit cap. The department shall determine the amount of the approved credit based on the amount of ethanol produced in this state during the preceding calendar year.

An income tax credit and limited liability entity tax credit is available for cellulosic ethanol producers per KRS 141.4244 (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=29149). The credit rate shall be one dollar ($1) per cellulosic ethanol gallon produced, unless the total amount of approved credit for all cellulosic ethanol producers exceeds the annual cellulosic ethanol tax credit cap. The department shall determine the amount of the approved credit based on the amount of cellulosic ethanol produced in this state during the preceding calendar year.

An income tax credit is available for ethanol or cellulosic ethanol distribution for pass-through entities per KRS 141.4246 (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=41109) for ethanol producers or cellulosic ethanol producers which are a pass-through entity not subject to tax under KRS 141.040 (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=55419). The amount of approved credit shall be applied against the tax imposed by KRS 141.0401 (https://apps.legislature.ky.gov/law/Statutes/statute.aspx?id=57941) at the entity level, and shall also be distributed to each partner, member, shareholder, or beneficiary based on the partner's, member's, shareholder's, or beneficiary's distributive share of the income of the pass-through entity.

If, in any calendar year, all approved applications for credit filed pursuant to KRS 141.4242 (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=29148) and 141.4244 do not completely use the annual cellulosic ethanol tax credit cap established by KRS 141.4244 or annual ethanol tax credit cap established by KRS 141.4242, as the case may be and the other ethanol-based tax credit program has total approved applications for credit that exceed the annual

cap established for that program, then the unused cap may be transferred to the other ethanol-based tax credit program per KRS 141.4248. The amount of credit cap transferred from one (1) program to the other shall not exceed the amount necessary for all approved applicants to receive the one dollar ($1) per gallon credit provided for in KRS 141.4242 or 141.4244 (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=29149).

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: Biodiesel is subject to the Special Fuel tax.

B100 - Misc. Taxability: Subject to the Petroleum Environmental Assurance Fee when subject to the Special Fuel tax.

Ethanol - Motor Fuel Taxability: Ethanol is subject to the Gasoline tax.

Ethanol - Misc. Taxability: Subject to the Petroleum Environmental Assurance Fee when subject to the Gasoline tax.

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: All biodiesel fuel meets Kentucky's definition of Special Fuel and is subject to the Special Fuel tax.

Ethanol: Effective August 1, 2026, KRS 138.210 is amended to include cellulosic ethanol, ethanol, ethanol flex fuel, fuel grade ethanol and updates the definition of gasoline and is subject to the Gasoline tax.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Taxed as Special Fuel

CNG - Conversion Rate: 5.66 lbs. or 126.67 cu ft equals one (1) gallon

E85 - Taxability: Taxed as Gasoline

E85 - Conversion Rate: Not Applicable

Electric Vehicles/Electricity - Taxability: Not Applicable

Electric Vehicles/Electricity - Conversion Rate: Not Applicable

Gasoline Hybrid Vehicles - Taxability: Taxed on gasoline used

Gasoline Hybrid Vehicles - Conversion Rate: Not Applicable

Hydrogen - Taxability: Taxed as Special Fuel

Hydrogen - Conversion Rate: Not Applicable

LNG - Taxability: Taxed as Special Fuel

LNG - Conversion Rate: 6.06 lbs. equals one (1) gal

LPG - Taxability: Taxed at the same rate as Gasoline when used on road

LPG - Conversion Rate: Not Applicable

Methanol or "M85" - Taxability: Taxed at the same rate as Gasoline

Methanol or "M85" - Conversion Rate: Not Applicable

Other - Taxability: Taxed as either gasoline or special fuels depending on definition

Other - Conversion Rate: Not Applicable

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Anything blended with gasoline	Gasoline tax rate	Yes
Anything blended with special fuel	Special Fuel tax rate	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: If contaminated fuel is sold, it is handled like the fuel type and either taxed or exempted per the fuel type statutes. Non-saleable situations are handled as a fuel loss using form Statement of Claim for Accountable Loss of Motor Fuel - Form 72A078.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Licensed Gasoline Dealer’s Monthly Report	25th of the month following the end date of the period	Due same day as the report
Licensed Special Fuel Dealer’s Monthly Report	25th of the month following the end date of the period	Due same day as the report
Liquefied Petroleum Gas Dealer's Monthly Report	25th of the month following the end date of the period	Due same day as the report
Terminal Operators Report	25th of the month following the end date of the period	Due same day as the report
Petroleum Environmental Assurance Fee Monthly Report.	25th of the month following the end date of the period	Due same day as the report

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Returns must be filed (certified) no later than 11:59 pm Eastern Time on the due date.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: Due the next business day following the weekend or holiday.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Any report filed late	2% of tax due for each 30 days that the report is late. Total penalty shall not exceed 20% of the total tax due, but not less than ten dollars ($10).	2% of tax due for each 30 days that the report is late. Total penalty shall not exceed 20% of the total tax due, but not less than ten dollars ($10).
Failure to file any report	5% of the tax assessed for each 30 days or fraction thereof that the report is not filed. Total penalty shall not exceed 50% of the tax assessed, but not less than twenty-five dollars ($100).	

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: Ethanol blended with gasoline is required to be reported as gasoline. All ethanol/gasoline blend percentages whether 1% up to 99% are required to be reported on the gasoline dealer's report.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Kentucky requires transporter returns of third party haulers. Transporters of tax unpaid gasoline or special fuels, other than by a licensed gasoline or special fuel dealer, is required to be licensed under KRS 138.310.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: N/A

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Sales tax is imposed on motor fuel sold without the imposition of the motor fuels tax. It is calculated at six (6) percent of the purchase price.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

Kentucky requires a financial instrument based on three months' liability. Financial instruments are singly or in combination either a surety bond, a letter of credit, or a compensating balance with a financial institution. Statutory references are KRS 138.210(10) (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=58195) and 138.330 (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=44481).

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Gasoline Distributor	Yes	1,2,3,5,6,7,8,9,10
Special Fuel Distributor	Yes	1,2,3,5,6,7,8,9,10
LP Distributor	Yes	4
Transporter	No	6
*Terminal – no licence issued, required to file report	No	5,7,10

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Kentucky is a distributor state therefore N/A

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Not Applicable

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Submit only the information changed/updated

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: There is no allowance for late load reporting. All late loads are subject to the tax due for the period when shipment occurred, the interest due, and any applicable penalties for late payment.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

N/A

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

• KRS 138.240(2)(a) (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=28703) - Bulk sales of gasoline or special fuels for use exclusively in equipment or vehicles owned or leased by the U. S. Government.

• KRS 138. 240(2)(e) (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=28703) - Gasoline or special fuel delivered upon or immediately adjacent to a river or stream, if:

1. The gasoline or special fuel is or will be delivered into the fuel supply tank of a commercial ship or vessel which has a valid certificate of documentation issued by the United States Coast Guard; and

2. All the fuel will be used exclusively in the operation of a commercial ship or vessel.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Five (5) years - KRS 138.230 (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=28702)

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Four (4) Years – KRS 134.580 (https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=51506)

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: No

If no, please provide a contact to obtain the templates and instructions.:

Tim Miller, Supervisor Motor Fuels Tax Compliance Section

334 P.O. Box 1303,

Station #63

Frankfort, KY 40603-1303

Phone: 502.564.9738 Fax: 502.564.2906

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Jonna Jackson

Membership Operations and Engagement Manager

Kentucky Petroleum Marketers Association - 2365 Harrodsburg Rd. Ste A325 Lexington, KY 40504

Direct: 859.219.3515 KPMA Main Line: 859.219.3571 Fax: 859.406.1009

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes, the Declaration of Representative (https://revenue.ky.gov/Forms/20A100.pdf) form can be found on revenue.ky.gov

STATE OF LOUISIANA

Section 1 – Contact Information

Agency: Louisiana Department of Revenue

Name: Mia Strong

Phone Number: (225) 219-0845

E-mail Address: mia.strong@la.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Louisiana Revised Statutes 47:818.1 - 818.132 and 820.1

Louisiana Administrative Code 61:I.3101 - 3501

Diesel:

Louisiana Revised Statutes 47:818.1-818.132 and 820.1

Louisiana Administrative Code 61:I.3101-3501

Aviation Fuel:

Louisiana Revised Statutes 47:818.1-818.132 and 820.1

Louisiana Administrative Code 61:I.3101-3501

Jet Fuel:

Louisiana Revised Statutes 47:818.1-818.132 and 820.1

Louisiana Administrative Code 61:I.3101-3501

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack, Import into State

Diesel: At the terminal rack, Import into State

Aviation Fuel: Retail/Use Level, Other

Aviation Fuel - Other (please specify): Subject only to sales tax if used for aviation purposes; otherwise subject to motor fuel tax at time sold/used for a taxable purpose.

Jet Fuel: Retail/Use Level, Other

Jet Fuel - Other (please specify): Subject only to sales tax if used for aviation purposes; otherwise subject to motor fuel tax at time sold/used for a taxable purpose.

Section 4 – First Receiver / Point of Taxation

First Receiver:

“Point of imposition of tax” found at LA RS 47:818.13

Point of Taxation:

“Point of imposition of tax” found at LA RS 47:818.13

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $0.20 per gallon

Diesel: $0.20 per gallon

Aviation Fuel: Exempt from motor fuel tax and subject to sales tax if used for aviation; otherwise $0.20 per gallon

Jet Fuel: Exempt from motor fuel tax and subject to sales tax if used for aviation; otherwise $0.20 per gallon

Ethyl Alcohol: $0.20 per gallon upon import as gasoline

Methyl Alcohol: $0.20 per gallon upon import as gasoline

LNG: $0.20per gallon or gallon equivalent

CNG: $0.20per gallon or gallon equivalent

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Net Gallons, Other

Other (please specify): Gasoline and diesel -- Net gallons (LA. R.S. 47:818.12) Compressed Natural Gas, Liquefied Natural Gas and Liquefied Petroleum Gas—gallon or gallon equivalent (La. R.S. 47:818.111)

Please provide the reference information:

Gasoline and diesel--Net gallons (La. R.S. 47:818.12)
Compressed Natural Gas, Liquefied Natural Gas and Liquefied Petroleum Gas—gallon or gallon equivalent (La. R.S. 47:818.111)

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

LA RS 3:4684 – Petroleum Products Inspection Fee at the rate of 4/32 of 1 cent per gallon on all petroleum products except LPG, CNG, LNG – reported on motor fuel tax reports and collected at the same time and in similar manner as motor fuel tax

Section 7 – Rate Updates

Please list any rate updates for your state:

None for 2026

Section 8 – State Collection Allowance

Please describe your state collection allowance:

LA RS 47:818.22 – suppliers/permissive suppliers allowed one-half percent of the tax due on gasoline and diesel fuels, as defined, for timely filing and paying; allowance net deductible unless the supplier/ permissive supplier allows a deduction of one-third of one percent to a valid licensed distributor or importer [Effective July 1, 2015, per Acts 2015, No. 147]

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

LA RS 47:818.48

Which diversion registry program do you use?: Fuel Trac

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: See LA RS 47:818.48

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: Licensee ordering the diversion

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: Taxable same as diesel

B100 - Misc. Taxability: Subject to the inspection fee of $0.00125 per gallon

Ethanol - Motor Fuel Taxability: Taxable same as gasoline

Ethanol - Misc. Taxability: Subject to the inspection fee of $0.00125 per gallon

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is treated same as diesel - $0.20 per gallon.

Ethanol: Ethanol is treated same as gasoline - $0.20 per gallon.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Taxable when used as a vehicle fuel – $.20 per GGE

CNG - Conversion Rate: GGE = 5.660 pounds

E85 - Taxability: Taxed same a gasoline - $.20 per gallon

E85 - Conversion Rate: Not Applicable

Electric Vehicles/Electricity - Taxability: No

Electric Vehicles/Electricity - Conversion Rate: Not Applicable

Gasoline Hybrid Vehicles - Taxability: Gasoline used as fuel - $.20 per gallon

Gasoline Hybrid Vehicles - Conversion Rate: Not Applicable

Hydrogen - Taxability: No

Hydrogen - Conversion Rate: Not Applicable

LNG - Taxability: Taxable when used as a vehicle fuel – $.20 per DGE

LNG - Conversion Rate: DGE = 6.060 pounds

LPG - Taxability: Taxable when used as a vehicle fuel – $.146 per GGE

LPG - Conversion Rate: GGE = 73% of rate

Methanol or "M85" - Taxability: Taxable when used as a road vehicle fuel - $.20 per gallon

Methanol or "M85" - Conversion Rate: Not Applicable

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: Yes

If yes, please provide details.: The individual dealers pay the fee directly to PERC.

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
See list at IRS Reg. 48.4801-1(c)(3)*- Per La. R.S. 47:818.2(33)	$.20 per gallon	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: No statutory provisions addressing contaminated fuel. However, should the fuel have been a tax- paid fuel, a specific claim for refund may be submitted for consideration.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Supplier/Permissive Supplier Monthly Return	22nd day of month following period reported	22nd day of month following period reported
Distributor/Exporter/Blender Monthly Return	20th day of month following period reported	20th day of month following period reported
Importer Monthly Return	15th day of month following period reported	15th day of month following period reported

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Other

Other (please specify): For returns mailed, postmark date is considered in determining timely filing. If delivery is by a courier or taxpayer, the date delivered is used.

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): For returns submitted electronically, the return is considered filed on the date transmitted. Electronic payments are deemed paid on the date the transmitted funds are posted to the State's account. Currently, motor fuel returns cannot be filed electronically, only payments are accepted electronically.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: When due dates fall on a weekend or holiday, the filing is considered timely if filed on the next business day. Electronic payments must be transferred in such a manner as to be posted by the next business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Monthly Returns: Supplier/Permissive Supplier; Importer; Distributor/Exporter/Blender	5% of amount due for each 30 days, or fraction thereof, from date due until filed, not to exceed 25%	5% of amount due for each 30 days, or fraction thereof, from date due until filed, not to exceed 25% plus interest accrues from date due until paid at rate provided in Form R-1111
Informational returns for Terminal Operator; Motor Fuel Transporter; Aviation Fuel Dealer	$100 penalty if not filed with 30 days of due date	

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 is treated in the same manner as gasoline fuels.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Yes. Any person who transports by marine vessel, railroad tank car, or transport vehicle. (LA RS 47:818.31)

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: Transactions occurring above the rack between licensed parties are tax-free. The entity last owning the fuel before it leaves the terminal rack is responsible to report and remit tax, and the tax is to be included in the invoice price for subsequent sales.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: No

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

Per LA RS 47:818.40:
Terminal Operator Minimum of $1,000,000 or an amount equal to 3 months tax liability, whichever is greater
Supplier/Permissive Supplier Minimum of $50,000 or amount equal to 3 months tax liability, whichever is greater
Distributor Minimum of $20,000 or an amount equal to 3 months tax liability, whichever is greater
Importer Minimum of $20,000 or an amount equal to 3 months tax liability, whichever is greater
Exporter Minimum of $20,000 or an amount equal to 3 months tax liability, whichever is greater
Blender Minimum of $20,000 or an amount equal to 3 months tax liability, whichever is greater
Interstate Motor Fuel User Minimum of $20,000 or an amount equal to 3 months tax liability, whichever is greater
Motor Fuel Transporter No bond required
Aviation Fuel Dealer No bond required
Per LA RS 47:818.117 for Special Fuels CNG, LNG, LPG:
Special Fuels Dealer Minimum of $50,000 or amount equal to 3 months tax liability, whichever is greater

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Terminal Operator	No	7
Supplier/Permissive Supplier	Yes	1,2,3,4,5,6,7,8,9,10
Importer	Yes	1
Distributor	Yes	3,4,6
Exporter	No	2
Blender	Yes	8
Motor Fuel Transporter	No	6
Aviation Fuel Dealer	No	3,4
Interstate Motor Fuel Users	Yes	1

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

No – only one, not both.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

RS 818:20 Supplier or Permissive Supplier

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Additional details (optional): Yes. RS 818:13

Section 33 – Amended Returns

How are amended returns filed in your state?: Both

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

Amended return are filed both, electronically and paper. Amended returns are filed as a resubmission. The return is filed as it should have been originally.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: Loads are reported in the month in which the product was removed from the bulk transfer system or imported.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

LA RS 47:818.47(A) and (D) regarding shipping documents:
A. Each person operating a refinery or terminal rack or any other facility where gasoline or diesel fuel is removed for transporting in a rail car or highway vehicle other than in the fuel supply tank shall prepare and provide to the operator of every rail car or highway vehicle receiving gasoline or diesel fuel at the facility a shipping document using a preprinted or machine generated form. The shipping document shall include:
(1) The name and physical address of the terminal or bulk plant from which the gasoline or diesel fuel was received.

(2) The name, federal employer identification number, or if an individual, the social security number if the federal employer identification number is not available, and address of the motor fuel transporter transporting the gasoline or diesel fuel.
(3) The date the gasoline or diesel fuel was loaded.
(4) The type of gasoline or diesel fuel.
(5) The number of gallons in:
(a) Net gallons if purchased from a terminal for export or import, or
(b) Net gallons or gross gallons if purchased from a bulk plant.
(6) The destination of the gasoline or diesel fuel as represented by the purchaser of the gasoline or diesel fuel and the number of gallons of the gasoline or diesel fuel to be delivered, if delivery is to only one state.
(7) The name, federal employer identification number, or if an individual, the social security number if the federal employer identification number is not available, and physical address of the purchaser of the gasoline or diesel fuel.
(8) Any other information that, in the opinion of the secretary, is necessary for the proper administration of this Part.
* * *
D. If gasoline or diesel fuel is to be delivered to more than one state, the terminal shall document the split loads by issuing shipping documents that list the destination state of each portion of the gasoline or diesel fuel.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Federal government – La. RS 47:818.14(A)(1)-(3)

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

None. Louisiana law does not provide a statute of limitations period to file an amended return to remit additional tax.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Refunds or credits prescribe after three years from the 31st day of December of the year in which the tax became due or after one year from the date the tax was paid, whichever is later. [La. RS 47:1623(A)]

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

While templates and instructions are not available on our website, the returns, schedules, forms and instructions are available and can be accessed using the link below

Tax Forms for Businesses, Louisiana Department of Revenue
(https://revenue.louisiana.gov/tax-forms/businesses/)

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Sinceria Lewis, Assistant Director, Taxpayer Compliance Severance, Excise and Miscellaneous

Excise Tax Unit- Motor Fuels Tax/ IFTA Section

Sinceria.Lewis@LA.Gov
225.219.2258

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes, if a taxpayer is being represented by a third party LDR must have a Power of Attorney authorizing that representation.

Form R-7006, Power of Attorney and Declaration of Representative may be found using the link below:

Power of Attorney and Declaration of Representative, Louisiana Department of Revenue (https://revenue.louisiana.gov/tax-forms/businesses/r-7006-tf-05-01-2024/#h1)

STATE OF MAINE

Section 1 – Contact Information

Agency: Maine Revenue Services

Name: Alaina Patterson

Phone Number: (207) 624-9693

E-mail Address: SpecialTaxes.MRS@maine.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Maine Revised Statutes, Title 36, Part 5:

Chapter 451, Gasoline Tax: https://legislature.maine.gov/legis/statutes/36/title36ch451sec0.html

Diesel:

Maine Revised Statutes, Title 36, Part 5:

Chapter 459, Special Fuel Tax
Act: https://legislature.maine.gov/legis/statutes/36/title36ch459sec0.html

Aviation Fuel:

Maine Revised Statutes, Title 36, Part 5:

Chapter 451, Gasoline Tax: https://legislature.maine.gov/legis/statutes/36/title36ch451sec0.html

Jet Fuel:

Maine Revised Statutes, Title 36, Part 5:

Chapter 451, Gasoline Tax: https://legislature.maine.gov/legis/statutes/36/title36ch451sec0.html

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level

Diesel: Distributor/Wholesaler Level

Aviation Fuel: Distributor/Wholesaler Level

Jet Fuel: Distributor/Wholesaler Level

Section 4 – First Receiver / Point of Taxation

First Receiver:

This term is not specifically defined in either the Gasoline Tax or the Special Fuel Tax Act.

Point of Taxation:

Gasoline (including aviation gasoline and jet fuel):

"The distributor that first receives the fuel in this State is primarily responsible for paying the tax except when the fuel is sold and delivered to a licensed exporter wholly for exportation from the State or to another licensed distributor in the State, in which case the purchasing distributor is primarily responsible for paying the tax." 36 M.R.S. § 2903(3). (https://legislature.maine.gov/legis/statutes/36/title36sec2903.html)

Diesel (and low-energy fuels, including propane):

"The supplier and retailer are primarily responsible for paying the tax. When a supplier sells and delivers to a licensed exporter wholly for exportation from the State or to another supplier in the State, the purchasing supplier is primarily responsible for paying the tax." 36 M.R.S. § 3203(2) (https://legislature.maine.gov/legis/statutes/36/title36sec3203.html)

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $0.300 per gallon. 36 M.R.S. § 2903(1).

Diesel: $0.312 per gallon. 36 M.R.S. § 3203(1-B).

Aviation Fuel: $0.300 per gallon. 36 M.R.S. § 2903(1).

Jet Fuel: $0.034 per gallon. 36 M.R.S. § 2903(1).

Ethyl Alcohol: $0.198 per gallon equivalent. 36 M.R.S. § 3203(1-B).

Methyl Alcohol: $0.147 per gallon equivalent. 36 M.R.S. § 3203(1-B).

LNG: $0.178 per gallon equivalent. 36 M.R.S. § 3023(1-B).

CNG: $0.208 per gallon equivalent. 36 M.R.S. § 3023(1-B).

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Gross Gallons

Please provide the reference information:

Maine fuel taxes are calculated based on the number of gross gallons of gasoline (including aviation fuel and jet fuel) or distillates received, sold and used in the State during the preceding calendar month. 36 M.R.S. §§ 2906(1) (https://legislature.maine.gov/legis/statutes/36/title36sec2906.html), 3209(1)-(1-A) (https://legislature.maine.gov/legis/statutes/36/title36sec3209.html).

"Gross gallons" means actual measured gallons of gasoline (including aviation fuel and jet fuel) or distillates received, sold or used, without adjustment for temperature or barometric pressure. 36 M.R.S. §§ 2902(1-C) (https://legislature.maine.gov/legis/statutes/36/title36sec2902.html), 3202(2-D) (https://legislature.maine.gov/legis/statutes/36/title36sec3202.html).

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

The environmental fee for gasoline is $0.41 per barrel. The environmental fee for diesel and kerosene is $0.22 per barrel. 38 M.R.S. § 551(4)(A-1) (https://legislature.maine.gov/legis/statutes/38/title38sec551.html).

Section 7 – Rate Updates

Please list any rate updates for your state:

The current tax rates for gasoline (including aviation fuel and jet fuel) and special fuels have been in effect since July 1, 2011. Rate changes must be approved by the state legislature. There are no proposed rate updates as of this writing.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

None.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Biofuel Production Incentive: A taxpayer engaged in the production of certified biofuel in Maine is allowed a credit of $0.05 per gallon against the tax imposed on income derived during the taxable year from the production of that biofuel. The credit is not refundable. Unused credit may be applied to the tax liability on income derived from the production of biofuel for any one or more of the next 10 taxable years. 36 M.R.S. § 5219-X(2) (https://legislature.maine.gov/legis/statutes/36/title36sec5219-X.html).

Alternative Fuel Tax: The excise tax on each special fuel is based on each fuel's energy content (BTU) relative to each gallon of gasoline or gasoline gallon equivalent. The full distillate excise tax rate is imposed on biodiesel fuels that contain less than 90% biodiesel fuel by volume. See 36 M.R.S. § 3203(1-B) (https://legislature.maine.gov/legis/statutes/36/title36sec3203.html) for statutorily defined BTU values, tax rates, and conversion factors.

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: $0.287 per gallon

B100 - Misc. Taxability: None

Ethanol - Motor Fuel Taxability: $0.198 per gallon

Ethanol - Misc. Taxability: None

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: Biodiesel blends from B90-B00 are taxed at a reduced rate. B01-B89 are taxed at $.312 per gallon, the full diesel rate.

Ethanol: Ethanol/gasoline blends from E91-E00 are taxed at a reduced rate. E01-E90 are taxed at $.300 per gallon, the full gasoline rate.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: $0.243

CNG - Conversion Rate: Per 100 cubic feet

E85 - Taxability: $0.300

E85 - Conversion Rate: Per gallon

Electric Vehicles/Electricity - Taxability: Not taxed as motor fuel

Electric Vehicles/Electricity - Conversion Rate: Not applicable

Gasoline Hybrid Vehicles - Taxability: Gasoline tax rates

Gasoline Hybrid Vehicles - Conversion Rate: Not applicable

Hydrogen - Taxability: Taxable at $0.070

Hydrogen - Conversion Rate: Per 100 cubic feet

LNG - Taxability: Taxable at $0.178

LNG - Conversion Rate: Per gallon

LPG - Taxability: Taxable at $.219

LPG - Conversion Rate: Per gallon

Methanol or "M85" - Taxability: Taxable at $.300 if at least 10% gasoline by volume

Methanol or "M85" - Conversion Rate: 85% * $0.147 (methanol rate) + 15% of other fuel

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
N/A		No

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Clear fuel that is contaminated by dyed diesel is reported on line 18a of the Special Fuel Supplier return. Although no schedule is required, proper documentation for re-branded or clear fuel dyed after being received must be kept in the supplier's business records. Additional documentation must be provided with the tax return if clear fuel was accidentally contaminated. Dyed fuel sales must be documented by delivery slips or invoices which clearly indicate the type of fuel being sold. If fuel is re-branded from a clear product to a dyed product, document the circumstances which caused the re-branding.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Gasoline Distributor	21st of following month	Same as report
Special Fuel Supplier	Last day of following month	Same as report

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Any time prior to midnight on the due date.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: 36 M.R.S. § 153(2) states that when the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next regular business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
All	36 M.R.S. § 187-B(1)	36 M.R.S. § 187-B(2)

Additional information: Neither of these penalties apply to special fuel tax returns administered pursuant to the International Fuel Tax Agreement.

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E01-E90 are taxed at $.300 per gallon, the full gasoline rate. Ethanol/gasoline blends from E91-E00 are taxed at a reduced rate. Each blend is rounded to the nearest percent. Only E85 is considered E85.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: No

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: Maine does not tax at the rack and is not a first receiver state.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Sales tax is imposed on sales of tangible personal property unless an exemption or exclusion applies. 36 M.R.S. § 1760(8) exempts from sales and use tax the sale of motor fuels upon which the excise taxes have been paid. Dyed diesel that is not subject to the motor fuel excise taxes is subject to sales tax, based on the sale price charged to the purchaser. Certain exemptions from sales tax apply in the case of (1) dyed diesel purchased for residential heating purposes (36 M.R.S. § 1760(9)); (2) dyed diesel purchased for use by an organization that has been granted exemption under 36 M.R.S. § 1760; (3) fuel used in commercial agricultural production, commercial aquacultural production, commercial fishing, commercial wood harvesting, or commercial mining (36 M.R.S. § 2013(2)); and (4) dyed diesel purchased for use at a manufacturing facility (36 M.R.S. § 1760(9-D)). The rate is changed only through legislation. The current general sales tax rate is 5.5%.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

None.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Gasoline Distributor	Yes	1 through 10
Gasoline Exporter	Yes	1, 2, 3, 5, 6, 7, 10
Gasoline Importer	Yes	1, 4, 5, 6
Special Fuel Supplier	Yes	1 through 10
Special Fuel Retailer	Yes	1, 4, 6

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

As Maine does not tax at the rack, sufficient documentation to qualify for exemption as fuel exported to another state would include destination identification on invoices, bills of lading, etc.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

Gasoline Distributor, Gasoline Importer, Special Fuel Supplier

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Not Applicable

Additional details (optional): Maine does not tax at the rack.

Section 33 – Amended Returns

How are amended returns filed in your state?: Both

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

Beginning October 2024, all gasoline excise tax and special fuel tax returns and other forms, including amended returns, may be filed online through the Maine Tax Portal (maine.gov/revenue).

Maine requires the resubmission of the entire return including amendments. Any schedule lines on the return that are amended require an amended electronic schedule. A brief note explaining why the return is being amended is also required.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: All motor fuel loads must be reported within the statutory time limit for the motor fuel returns: the 21st of the following month for gasoline distributors and the end of the following month for special fuel suppliers.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

The electronic schedules required by Maine include the following columns: Schedule Code, Product Code, Carrier Name, Carrier FEIN, Mode, Origin, Destination, Acquired From or Sold To, Seller or Buyer FEIN, Date, Document Number, and Gross Gallons. There is not a specific statutory reference for the above requirements. The general reference is 36 M.R.S. § 2906 (https://legislature.maine.gov/legis/statutes/36/title36sec2906.html) for Gasoline (including aviation and jet fuels) and 36 M.R.S. § 3209 (https://legislature.maine.gov/legis/statutes/36/title36sec3209.html) for special fuel.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

For both gasoline and special fuel, entity exemptions include (1) bulk sales to the State of Maine and any political subdivisions of the state, including cities, towns, counties as well as quasi-governmental organizations, and (2) sales where taxation is precluded by federal law or regulation. The complete list of fuel tax exemptions is below:

Gasoline tax exemptions are found at 36 M.R.S. § 2903(4) (https://legislature.maine.gov/legis/statutes/36/title36sec2903.html):

A. Sold wholly for exportation from this State by a licensed distributor or an exporter;
B. Brought into this State in the ordinary standard equipment fuel tank attached to and forming a part of a motor vehicle and used in the operation of that vehicle in this State;
C. Sold in bulk to any agency of this State or any political subdivision of this State;
D. Brought or used to propel a jet engine aircraft in international flights;
E. Brought into this State in the fuel tanks of an aircraft; or
F. On which the collection of the tax imposed by this section is precluded by federal law or regulation.

Special fuel tax exemptions are found at 36 M.R.S. § 3204-A (https://legislature.maine.gov/legis/statutes/36/title36sec3204-A.html):

1. Repealed.
2. Heating and cooking. Special fuel delivered into a tank used solely for heating or cooking purposes;
2-A. Sales for resale. Special fuel sold for resale to a licensed supplier or low-energy fuel sold for resale to a licensed retailer;

3. Political subdivision. Special fuel sold in bulk to this State or any political subdivision of this State;
4. Preclusion by federal law. Special fuel sold or used in such form or under such circumstances as precludes the collection of tax by reasons of federal law;
5. Exportation. Special fuel sold only for exportation from this State by a licensed supplier;
6. Generation. Special fuel sold to a person for the generation of power for resale or manufacturing;
7. Kerosene for retail sale. Kerosene prepackaged for home use or delivered into a separate tank for retail sale, in which case the excise tax must be remitted by licensed users pursuant to section 3207, rather than by the supplier;
8. Dyed fuel. Dyed fuel; and
9. Self-produced biodiesel fuel. Biodiesel fuel that is produced by an individual and used by that same individual or a member of the individual's immediate family.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Maine does not have a statute of limitations to file amendments to remit additional tax.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

The general refund provision below applies only for tax types without their own specific statutory refund provisions. 36 M.R.S. § 144(2)(A) (https://legislature.maine.gov/legis/statutes/36/title36sec144.html).

36 M.R.S. § 144 provides that "a taxpayer may request a credit or refund of any tax that is imposed by this Title . . . within 3 years from the date the return was filed or 3 years from the date the tax was paid, whichever period expires later.

There are specific fuel tax refund provisions that preempt the general time limit above:

- The time limit for gasoline shrinkage refunds is semiannually within 90 days after June 30th and December 31st respectively. 36 M.R.S. § 2906(4) (https://legislature.maine.gov/legis/statutes/36/title36sec2906.html).
- The time limit for off-highway refunds is 18 months from the date of purchase. 36 M.R.S. §§ 2908 (https://legislature.maine.gov/legis/statutes/36/title36sec2908.html), 3218 (https://legislature.maine.gov/legis/statutes/36/title36sec3218.html).
- The time limit for government agency and political subdivision refunds is 12 months from the date of purchase. 36 M.R.S. §§ 2910-B (https://legislature.maine.gov/legis/statutes/36/title36sec2910-B.html), 3208-A (https://legislature.maine.gov/legis/statutes/36/title36sec3208-A.html).
- The time limit for aircraft gasoline tax refunds is 12 months from the date of purchase. 36 M.R.S. § 2910 (https://legislature.maine.gov/legis/statutes/36/title36sec2910.html).
- The time limit for refunds of special fuel tax collected erroneously or illegally is three years from the date of payment. 36 M.R.S. § 3213 (https://legislature.maine.gov/legis/statutes/36/title36sec3213.html).

• The time limit for refund of tax paid on worthless gasoline tax accounts is on or before April 1 for all accounts found to be worthless and charged off during the previous year. 36 M.R.S. § 2906-A (https://legislature.maine.gov/legis/statutes/36/title36sec2906-A.html). While refunds are not allowed for worthless special fuel tax accounts, a credit is available. 36 M.R.S. § 3214 (https://legislature.maine.gov/legis/statutes/36/title36sec3214.html).

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Delivery date (delivered sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

Returns and instructions can be found on the MRS website (www.maine.gov/revenue/tax-return-forms/fuel-tax (http://www.maine.gov/revenue/tax-return-forms/fuel-tax)). Beginning October 2024, all gasoline excise tax and special fuel tax returns and other forms, including amended returns and refund applications, may be filed online through the Maine Tax Portal (revenue.maine.gov). MRS does not accept facsimiles of official Maine tax returns.

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: No

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes; the Maine Power of Attorney Form (Form 2848-ME) is available on the MRS website at this specific weblink: https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/Form2848ME.pdf

STATE OF MARYLAND

Section 1 – Contact Information

Agency: Comptroller of Maryland

Name: Catherine O'Lare

Phone Number: (410) 260-7076

E-mail Address: MFTreturns@Marylandtaxes.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

First import or First sale (TG 9-314)

Diesel:

Distributor level (TG 9-314)

Aviation Fuel:

Aviation Gasoline- First Import or First sale (TG-314)

Jet Fuel:

Turbine Fuel- Distributor level (TG 9-314)

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level, First Importation, Other

Gasoline - Other (please specify): first sale or first import, (TG 9-314)

Diesel: Distributor/Wholesaler Level, First Importation, Other

Diesel - Other (please specify): first sale or first import, (TG 9-314)

Aviation Fuel: Distributor/Wholesaler Level, First Importation, Other

Aviation Fuel - Other (please specify): first sale or first import, (TG 9-314)

Jet Fuel: Distributor/Wholesaler Level, First Importation, Other

Jet Fuel - Other (please specify): first sale or first import, (TG 9-314)

Section 4 – First Receiver / Point of Taxation

First Receiver:

first sale or first import, (TG 9-314)

Point of Taxation:

first sale or first import, (TG 9-314)

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $0.4660

Diesel: $0.4745

Aviation Fuel: $0.0700

Jet Fuel: $0.0700

Ethyl Alcohol: $0.4660

Methyl Alcohol: $0.4660

LNG: $0.4660

CNG: $0.4660

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Billed Gallons

Please provide the reference information:

first sale or first import, (TG 9-314)

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

There are no additional fees imposed/collected by the Comptroller. The Maryland Department of the Environment, Oil Control Program, administers the Oil Transfer/LUST fee. MDE can be reached at 410-537-3442. Freight charges are collected by the carrier.

Section 7 – Rate Updates

Please list any rate updates for your state:

New motor fuel tax rates effective July 1, 2026, included in earlier section. The Transportation Infrastructure Investment Act of 2013 indexes the motor fuel tax rates (except aviation fuel) to the annual change in the CPI.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Maryland TG 9-315 “Discount” specific authorizations.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

Code of Maryland Regulations (COMAR) 03.03.03.05 (G)

Which diversion registry program do you use?: Fueltac.us (Trac3).

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: Code of Maryland Regulations (COMAR) 03.03.03.05 (G) - Any deviation from original manifest or loading ticket shall be indicated thereon or by an additional ticket, all of which must show the names and addresses of all parties involved in the transaction of all motor fuels. Taxpayers shall obtain diversion numbers from Fueltac.us (Trac3).

Origin/TCN	BOL Destination	Actual Destination	Tax Type	Product Type	Forms/Schedules
Your State	Your State	Other State	Motor Fuel	Motor Fuel	Fueltac.us (Trac3).
Your State	Other State	Your State	Motor Fuel	Motor Fuel	Fueltac.us (Trac3).
Other State	Other State	Your State	Motor Fuel	Motor Fuel	Fueltac.us (Trac3).
Other State	Your State	Other State	Motor Fuel	Motor Fuel	Fueltac.us (Trac3).

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: Must be licensed to Import or Export and report accordingly. No refund would be needed.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Since different incentive programs are continually coming and going, it's best to just follow the general link to the US DOE's Alternative Fuel Data Center laws and incentives search tool (https://gcc01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fafdc.energy.gov%2Flaws&data=02%7C01%7CCULM%40marylandtaxes.gov%7C306d50a1807f460f807108d82d8e998d%7C4175adb602d24b79bb6cefc714800747%7C0%7C0%7C637309437780289875&sdata=FKx5%2FqWY0Uv23MkU8dU354SHYGLVhZqcy4sP0MbBtng%3D&reserved=0). This is kept updated year-round and is the best resource for finding different incentives/initiatives related to all alternative fuels.

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: Yes

B100 - Misc. Taxability: $0.4745 and LUST fees

Ethanol - Motor Fuel Taxability: Yes

Ethanol - Misc. Taxability: $0.4745 and LUST fees

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is treated like diesel fuel. Currently, the tax rate is $0.4675/gallon. Note that Maryland also refers to all biodiesel and biodiesel blends simply as diesel. It is possible to import tax-free provided LDC holds a special fuel tax exemption certificate and is licensed as a special fuel seller or user.

Ethanol: Ethanol is treated like gasoline. Dealer Class License required. The current rate is $0.4600/gallon. The tax is due when the product is imported and there are no provisions for tax-free sales to licensed distributors.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Yes

CNG - Conversion Rate: 1 cubic foot multiplied by .00831 = 1 gallon of liquid

E85 - Taxability: Yes

E85 - Conversion Rate: N/A

Electric Vehicles/Electricity - Taxability: No

Electric Vehicles/Electricity - Conversion Rate: N/A- As of 2026, Maryland does not recognize electricity as a motor fuel.

Gasoline Hybrid Vehicles - Taxability: Yes

Gasoline Hybrid Vehicles - Conversion Rate: N/A

Hydrogen - Taxability: Yes

Hydrogen - Conversion Rate: N/A

LNG - Taxability: Yes

LNG - Conversion Rate: 100 cubic feet at 14.73 psi and 60 deg F = 1 gallon of liquid

LPG - Taxability: Yes

LPG - Conversion Rate: Dekatherms-divide by 9.1 Pounds divide by 4.24

Methanol or "M85" - Taxability: Yes

Methanol or "M85" - Conversion Rate: N/A

Other - Taxability: N/A

Other - Conversion Rate: N/A

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
If the blend stock is not motor fuel, no tax or reporting is required except in specific authorized gasoline additive introductions	$0.4600/gallon for gasoline and $0.4675/gallon for special fuel	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Contaminated product may not be imported, exported, or moved without written approval of the Comptroller. Credit for sludge removed also requires proper documentation. See COMAR 03.03.01.11 for further information.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Dealer	By delivery, on or before the last day of the next month; by mail postmarked at least 2 days before the last day of the next month	Paid with the return that covers the period in which the person received, sold, or used the motor fuel
Special Fuel Seller/User	By delivery, on or before the last day of the next month; by mail postmarked at least 2 days before the last day of the next month	Paid with the return that covers the period in which the person received, sold, or used the motor fuel
Turbine Fuel Seller	By delivery, on or before the last day of the next month; by mail postmarked at least 2 days before the last day of the next month	Paid with the return that covers the period in which the person received, sold, or used the motor fuel

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Received by Due Date

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): 11:59 PM the evening of the date it is due.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: Both are due on the next business day following the original due date.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Dealer	$25	Not exceeding 10% of the unpaid tax
Special Fuel Seller/User	$25	Not exceeding 10% of the unpaid tax
Turbine Fuel Seller	$25	Not exceeding 10% of the unpaid tax

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 – Flex Fuel is an automotive fuel blend of gasoline and 51 to 83 percent volume ethanol, and is considered gasoline per Maryland regulations.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: A petroleum transporter that acts solely as a common carrier (never holds title to product) must file a monthly report. Also, a licensed dealer, seller, or distributor who also acts as a common or contract carrier must file a report on those movements.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: Maryland primarily encounters these types of transactions with Colonial Pipeline (CPL) loads. CPL loads are more commonly brokered and can change ownership “flash title” multiple times prior to being placed into a Maryland terminal. For example: A supplier sells gasoline to Company A at the Baltimore terminal. Before the fuel physically leaves the terminal, Company A sells the product to Company B. Once the fuel physical leaves the terminal, a flash title transfer occurs from Company A to Company B. Maryland does allow Flash Title transactions and is ultimately concerned with the first importer of the product into Maryland and the final sale of the product to determine the tax consequences of the transactions. Company B is the first importer of fuel in Maryland and is required to be licensed.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Sales tax only applies to dyed off road diesel as follows - the general rule is that if the motor fuel tax is not charged, then the sales tax applies, so sales tax is applicable on dyed diesel only for marine use (unless exempted). The rate is established by the General Assembly, so the change frequency is unknown. Sales tax is imposed on the dollar value.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

An annual acceptable motor fuel tax security is generally required to secure payment of tax, interest, and penalty that may become due. The security amounts range from $1,000 to $1,000,000 depending upon the class of license(s) and product volume. Although a bond is the predominate form, cash and/or approved marketable securities can be accepted in lieu of a bond.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Class A Dealer	Yes	1,2,3,5,6,7,8,9
Class B Dealer	Yes	1,2,3,4,5,6
Class C Dealer	No	2, 6
Class D Dealer	Yes	1,2,3,4,5,6
Class G Temporary License	No	In state only for FED GOV contracts
Class W Distributor	Yes	3,4,6
Class S Special Fuel Seller	Yes	1,2,3,4,5,6
Class U Special Fuel User	Yes	User only
Motor Fuel Registration	No	1,2,3,4,5,7,8,10
Petroleum Transporter Registration	No	6
Contact Federal IRS for information (ExStar report)	No	

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Maryland is not a tax at the rack state.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

Yes. MD Code, Tax - General, § 9-322

(a) A Class “A” license authorizes the licensee to:

(1) import into this State gasoline on which the motor fuel tax has not been paid;

(2) export from this State gasoline on which the motor fuel tax has not been paid; and

(3) acquire in this State from another holder of a Class “A” license gasoline on which the motor fuel tax has not been paid.

(b)(1) A Class “B” license authorizes the licensee to import into this State gasoline on which the motor fuel tax has not been paid, for personal use or for redistribution.

(2) A holder of a Class “B” license may not acquire in this State gasoline on which the motor fuel tax has not been paid.

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Not Applicable

Additional details (optional): Maryland is not a tax at the rack state

Section 33 – Amended Returns

How are amended returns filed in your state?: Paper

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

Amended returns require recompletion and submission of all required forms. We do not accept amended supplemental page submissions.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: Must submit an amended return

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

BOL/Shipping Document – A notice stating “dyed diesel fuel, nontaxable use only” shall appear on bills of lading for dyed diesel fuel (BR 10-323.2). A loading ticket or manifest shall contain the name of the Petroleum Transporter, date and time loaded, volumetric gallons of each grade of product loaded, name of company operating the facility where loaded, name of shipper(title holder of product after loading), name and address of ultimate consignee, an indication if any deviation from original manifest or loading ticket, serial numbering sequence, and the certified octane rating (in the case of gasoline) (COMAR 03.03.03.05).

Invoice – must contain the shipper (name under which the Comptroller licenses the seller), consignee name, volume of each grade, and type of motor fuel loaded and delivered including the product cost and freight charges per gallon (COMAR 03.03.05.06). Invoices must also contain a statement of the amount of motor fuel tax charged; or if tax is not charged, that the “Maryland motor fuel tax is not included.”

Maryland has additional requirements for information that must appear on delivery tickets.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Assuming this question is regarding only the exempt entities (not exempted use) where the motor fuel tax does not apply, Special Fuel is exempt when sold to agencies and instrumentalities of the United States Government. The motor fuel tax does not apply to state agencies when part of a Department of General Services supply contract, or a county board of education or school bus operator when the fuel is used exclusively for school buses engaged in school activities. Aviation Turbine Fuel is exempt when sold to carriers and operators as specified in TG 9-303(c)(1) and (2), the State of Maryland, local governments of Maryland, agencies and instrumentalities of the United States Government, or Foreign Governments. Reference COMAR 03.03.01.02.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

An action to recover motor fuel tax may not be brought after 4 years from the date on which the tax is due, except for when there is proof that the tax was not paid due to fraud, whereby there is no time limitation.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

1 year from the date of purchase; after October 1, if the claimant elects to file an annual claim for the 12-month period ending June 30; or for a period of less than 1 year, after 3 months following the end of the period for which the claim is filed.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: No

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

https://services.marylandcomptroller.gov/taxes/en/motor-fuel-tax-forms?id=kb_article_view&sysparm_article=KB0010158 (https://services.marylandcomptroller.gov/taxes/en/motor-fuel-tax-forms?id=

kb_article_view&sysparm_article=KB0010158)

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: No

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes, Maryland Form 548 Power of Attorney (https://www.marylandcomptroller.gov/content/dam/mdcomp/tax/forms/misc/548.pdf) located on Marylandcomptroller.gov.

STATE OF MASSACHUSETTS

Section 1 – Contact Information

Agency: Massachusetts Department of Revenue

Name: Cynthia Burns

Phone Number: (413) 452-3904

E-mail Address: burnsc@dor.state.ma.us

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

https://malegislature.gov/Search?SearchTerms=64A

Diesel:

https://malegislature.gov/Search?SearchTerms=64e

Aviation Fuel:

https://malegislature.gov/Search?SearchTerms=64A

Jet Fuel:

https://malegislature.gov/Search?SearchTerms=64j

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Other

Gasoline - Other (please specify): Wholesale:Licensed Distributors and Importers

Diesel: Other

Diesel - Other (please specify): Wholesale: Licensed Suppliers

Aviation Fuel: Other

Aviation Fuel - Other (please specify): Wholesale: Licensed Distributors and Importers

Jet Fuel: Other

Jet Fuel - Other (please specify): Wholesale: Licensed Jet Fuel Suppliers

Section 4 – First Receiver / Point of Taxation

First Receiver:

We do not utilize federal terminology. See above.

Point of Taxation:

see above

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: .24 cents per gallon- fixed rate

Diesel: .24 cents per gallon- fixed rate

Aviation Fuel: set quarterly

Jet Fuel: set quarterly

Ethyl Alcohol: N/A

Methyl Alcohol: N/A

LNG: set quarterly

CNG: set quarterly

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Gross Gallons

Please provide the reference information:

We primarily prefer by gross, however, if taxpayers report in auniformed manner whereas the purchase and sales amounts are on the same basis. (ie. all reports are in gross/or all net/ or all billed). Then we focus on accountability of all gallons based on manner in which they are reported.

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Oil Spill Fee;

https://malegislature.gov/Laws/GeneralLaws/PartI/TitleII/Chapter21M

Underground Storage Fee;

https://malegislature.gov/Laws/GeneralLaws/PartI/TitleII/Chapter21J

Section 7 – Rate Updates

Please list any rate updates for your state:

See Section 4. Current rates available on website;
https://www.mass.gov/lists/dor-fuel-excise-forms-licensee-lists-and-rate-table

Section 8 – State Collection Allowance

Please describe your state collection allowance:

None

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Massachusetts Clean Cities Coalition State Incentives;

https://www.mass.gov/orgs/massachusetts-department-of-energy-resources

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: If placed into registered vehicle - it is then subject to the excise tax of .24 cents per gallon

B100 - Misc. Taxability: Subject to the Spill Fee if it has any petroleum component

Ethanol - Motor Fuel Taxability: If placed into registered vehicle - it is then subject to the excise tax of .24 cents per gallon

Ethanol - Misc. Taxability: Subject to the Spill Fee if it has any petroleum component

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 when utilized and/or blended with petroleum product is treated like diesel fuel when placed in a registered vehicle. The tax rate is $.024/gallon. Sales to licensed suppliers are tax free unless a taxable transaction occurs as defined in Chapter 64E of the Massachusetts General Laws.

Ethanol: Ethanol is not taxed unless utilized and/or blended with petroleum product and is then treated like gasoline when placed in a registered vehicle. The tax rate is $.024/gallon. Sales to licensed distributors are tax free unless a taxable transaction occurs as defined in Chapter 64A of the Massachusetts General Laws.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: As propane at $.24 per gallon

CNG - Conversion Rate: 4.23 lb. = 1 gallon

E85 - Taxability: N/A

E85 - Conversion Rate: Not Applicable

Electric Vehicles/Electricity - Taxability: N/A

Electric Vehicles/Electricity - Conversion Rate: Not Applicable

Gasoline Hybrid Vehicles - Taxability: N/A

Gasoline Hybrid Vehicles - Conversion Rate: Not Applicable

Hydrogen - Taxability: As propane at $.24 per gallon

Hydrogen - Conversion Rate: 4.23 lb. = 1 gallon

LNG - Taxability: As propane at $.24 per gallon

LNG - Conversion Rate: 4.23 lb. = 1 gallon

LPG - Taxability: As propane at $.24 per gallon

LPG - Conversion Rate: 4.23 lb. = 1 gallon

Methanol or "M85" - Taxability: N/A

Methanol or "M85" - Conversion Rate: Not Applicable

Other - Taxability: N/A

Other - Conversion Rate: Not Applicable

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
None		No

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Contaminated fuel should be reported as own non-taxable use in Form SFT-3-B, Schedule E. Nontaxable Gallons Sold or Used for Special Fuels and as "Line 14- Other non-taxable distribution " on GT-45, the Gasoline Tax Return.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
N/A	N/A	N/A

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): 11:59 PM on due date

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: The next business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Chapter 62 C Section 33 (a)	Late File Penalty	a penalty of one per cent of the amount required to be shown as the tax on such return for each month or fraction thereof during which such failure continues, not exceeding, in the aggregate, twenty-five per cent of said amount.
Chapter 62 C Section 33 (b)	Late Pay Penalty	a penalty of one per cent of the amount of such tax for each month or fraction thereof during which such failure continues, not exceeding, in the aggregate, twenty-five per cent of said amount.

Additional information: See Massachusetts General Laws Chapter 62C for additional information

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 is treated no differently from any other fuel taxed as gasoline.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: No

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: The first owner of the below the rack is taxed as licensed, whether or not they take possession of the fuel.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: A consumer of any off-road fuel utilized in non-registered equipment in the Commonwealth or in any manner exempt from the fuels excise is eligible for a refund of any fuels excise paid. The sale of that fuel is subject to the 6.25 % sales/use tax on the purchase price of the fuel.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

Suppliers must be bonded up to three times their average monthly tax with a minmum bond of $10,000.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Distributor (Gasoline)	Yes	1-2-3-4-5-6-9
Importer (Gasoline)	No	1-4-5
Exporter (Gasoline)	Yes	2-3-5
Supplier (Special Fuels)	Yes	1-2-3-4-5-6-8
User- Seller (Special Fuels)	No	3-4-8

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

All invoicing, BOL, and all other documentation pertaining to the individual transactions. From any and all points of origin.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

Depends on licensing status and destination of the sale.

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Additional details (optional): However, this depends on licensing status and conditions of the sale and destination.

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

Amended returns are filed electronically, and paper returns are accepted, however, penalties are incured by the taxpayer.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: N/A

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Chapter 64A Section 3: Record of Sales

Every distributor, unclassified importer and unclassified exporter shall keep a complete and accurate record of all sales of fuel, including the name and address of the purchaser, the place and date of delivery, the gross receipts and number of gallons for each type of fuel sold, and a complete and accurate record of the number of gallons imported, produced, refined, manufactured, compounded or exported and the date of importation, production, refining, manufacturing, compounding or exporting. Every distributor, unclassified importer and unclassified exporter shall also deliver with every consignment of fuel to a purchaser within the commonwealth a written statement containing the date of purchase, the names of the purchaser and seller, the number of gallons delivered, and shall retain a duplicate of each statement. Said records and said written statements shall be in such form as the commissioner shall prescribe and shall be preserved by said distributors, said unclassified importers, said unclassified exporters and said purchasers respectively, for a period of three years and shall be offered for inspection at any time upon oral or written demand by the commissioner or his duly authorized agents.

Chapter 64E Section 3: Records and written statements

Each licensee shall keep a complete and accurate record of all purchases, sales and use of special fuels, including the name and address of the person accepting delivery of said special fuels to be used in a vehicle for the propulsion over the highways, its place and date of delivery, the gross sales price or cost and the number of gallons of each type of special fuels purchased, sold and used and the complete and accurate record of the number of gallons imported, produced, refined, manufactured or compounded and the date of the importation, production, refining, manufacturing or compounding.

Every licensee shall also present with every consignment of special fuels or delivery of the same to any person other than himself a written statement containing the date of the sale or use within the commonwealth, the date of delivery, the name of the person making the delivery and the name of the person receiving the same, the gross sales price and the number of gallons of each type of special fuel delivered and shall retain a duplicate of each such statement. In the case of use of special fuels by the licensee himself, he shall keep an accurate record of all the deliveries received by him and the names and addresses of the persons from whom he received the same, giving the dates of deliveries, the cost of each type of special fuels delivered and the number of gallons of each type involved in each delivery.

Such records and written statements shall be in such form as commissioner shall prescribe and shall be preserved by said licensees for a period of three years and shall be offered for inspection at any time upon oral or written demand by the commissioner or his duly authorized agent.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Federal entities and Massachusetts transit Authorities- Chapter 64A (Gasoline) and Chapter 64E (Special Fuels)

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Additional tax can be amended and remitted without limitations.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Two years from the date of filing.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Delivery date (delivered sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

See link provided;

https://www.mass.gov/info-details/massachusetts-dor-tax-due-dates-and-extensions#miscellaneous-excise-including-alcohol-cigarette-and-motor-fuels

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: No

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes, it is required when representing a taxpayer. See below link for the form;

chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.mass.gov/doc/form-m-2848-power-of-attorney-and-declaration-of-representative/download?_ga=2.222277584.952034937.1787143712-751700960.1758023025&_gl=1*w8rlhu*_ga*NzUxNzAwOTYwLjE3NTgwMjMwMjU.*_ga_MCLPEGW7WM*czE3ODcxNTk4MTMkbzkkZzEkdDE3ODcxNTk4MTMkajYwJGwwJGgw (chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.mass.gov/doc/form-m-2848-power-of-attorney-and-declaration-of-representative/download?_ga=2.222277584.952034937.1787143712-751700960.1758023025&_gl=1*w8rlhu*_ga*NzUxNzAwOTYwLjE3NTgwMjMwMjU.*_ga_MCLPEGW7WM*czE3ODcxNTk4MTMkbzkkZzEkdDE3ODcxNTk4MTMkajYwJGwwJGgw)

STATE OF MICHIGAN

Section 1 – Contact Information

Agency: Michigan Department of Treasury

Name: Pam Steele

Phone Number: (517) 648-5160

E-mail Address: steelep1@michigan.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Motor Fuel Tax Act Public Act 403 of 2000

Diesel:

Motor Fuel Tax Act Public Act 403 of 2000

Aviation Fuel:

Motor Fuel Tax Act Public Act 403 of 2000

Jet Fuel:

Motor Fuel Tax Act Public Act 403 of 2000

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack, Import into State

Diesel: At the terminal rack, Import into State

Aviation Fuel: At the terminal rack, Import into State

Jet Fuel: At the terminal rack, Import into State

Section 4 – First Receiver / Point of Taxation

First Receiver:

Please see MCL 207.1002 through MCL 207.1008

Point of Taxation:

Please see MCL 207.1002 through MCL 207.1008

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: .524

Diesel: .524

Aviation Fuel: .03

Jet Fuel: .03

Ethyl Alcohol: .524

Methyl Alcohol: .524

LNG: .524

CNG: .524

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Gross Gallons

Please provide the reference information:

Tax is calculated on gross gallons per MCL 207.1028

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Michigan imposes other regulatory fees, like a 1¢■per■gallon Environmental Protection fee on refined petroleum products sold in-state. However, this applies only to refined petroleum (such as gasoline and diesel), not propane.

MCL 324.21508

Section 7 – Rate Updates

Please list any rate updates for your state:

Effective January 1, 2026, all motor fuel is taxed at the rate of $0.524 per gallon and alternative fuel is taxed at $0.524 per gallon or gallon equivalent.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

1.5% on Gasoline

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

Please see MCL 207.1081 and MCL 207.1087

Which diversion registry program do you use?: FuelTrac

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table

below:: Diverted fuel removed from a terminal in Michigan for an intended destination outside Michigan as shown on the terminal-issued shipping papers to a destination within Michigan, the exporter shall obtain a fuel diversion number and pay to the department the tax imposed. Diverted fuel removed from a destination outside Michigan to a destination inside Michigan after having removed the fuel from a terminal or a bulk plant outside Michigan, the importer shall obtain a fuel diversion number, notify, and pay to the department the tax imposed. Diverted fuel removed from a destination outside Michigan for an intended destination inside Michigan as shown on the terminal or bulk plant issued shipping papers to a destination outside Michigan, the importer shall obtain a fuel diversion number, notify the department, and may apply for a refund of the tax imposed if paid to the department. The shipper, importer, transporter, shipper's agent and any purchaser, not the supplier or terminal operator, shall be jointly liable for any tax otherwise due as the result of the diversion.

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: Customer would obtain refund.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

MCL 207.1151 & 207.1153

MCL 207.1003 & 207.1152

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: B100 is not taxable until blended. Per MCL 207.1020

B100 - Misc. Taxability: Subject to the Environmental Protection Fee

Ethanol - Motor Fuel Taxability: Is taxable

Ethanol - Misc. Taxability: Subject to the Environmental Protection Fee

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is not taxable until blended. Per MCL 207.1020, the blended product is taxable like all other biodiesel blends. The tax rate is $0.524/gallon. The tax is due upon disbursement from terminal or upon import into Michigan and there is no exemption from the taxes for sales to licensed distributors.

Ethanol: Pure ethanol sold for blending with gasoline is included in the statutory definition of motor fuel and is taxed at a rate of $0.524/gallon just like gasoline. The tax is due on import-the product does not need to be blended for the tax to apply and there is no exemption from the taxes for sales to licensed distributors.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Yes

CNG - Conversion Rate: 5.66 pounds or 126.67 cubic feet at 60 degrees Fahrenheit and 1 atmosphere of pressure

E85 - Taxability: Yes, taxed as Gasoline

E85 - Conversion Rate: Not applicable

Electric Vehicles/Electricity - Taxability: Yes

Electric Vehicles/Electricity - Conversion Rate: See MCL 257.801 for rates

Gasoline Hybrid Vehicles - Taxability: Yes, taxed as Gasoline

Gasoline Hybrid Vehicles - Conversion Rate: See MCL 257.801 for rates

Hydrogen - Taxability: Yes

Hydrogen - Conversion Rate: The volume or weight that is equal to 128,450 BTUs. There are 27,000 BTUs per 100 standard cubic feet, and 480.11 standard cubic feet per gallon equivalent.

LNG - Taxability: Yes

LNG - Conversion Rate: 6,060 pounds

LPG - Taxability: Yes

Methanol or "M85" - Taxability: Yes, taxed as Gasoline

Methanol or "M85" - Conversion Rate: Not Applicable

Other - Taxability: Evaluated on a case-by-case basis

Other - Conversion Rate: Not Applicable

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
All blendstocks classified as diesel fuel under MCL 207.1002(q) and gasoline under MCL 207.1003(f)	$0.524	Yes
Butane	*Only taxed once blended with gasoline at the $0.524 per gallon rate. Not taxable as a standalone	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: A refund can be obtained for tax paid on motor fuel that meets the requirements under MCL 207.1040.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Exporter Report	20th of the month following the end of the reporting period.	N/A
Retail Marine Diesel Dealer Return	20th of the month following the end of the reporting period.	20th of the month following the end of the reporting period. Retail Marine Diesel Dealer payments must be paid quarterly.
Transporter Report	20th of the month following the end of the reporting period.	N/A
Alternative Fuel Dealer Return	20th of the month following the end of the reporting period.	20th of the month following the end of the reporting period. Alternative Fuel Dealer payments must be paid monthly.
Alternative Fuel Commercial User Return	20th of the month following the end of the reporting period.	20th of the month following the end of the reporting period. Alternative Fuel Commercial User payments must be paid monthly.
Tank Wagon Importer Return	20th of the month following the end of the reporting period.	20th of the month following the end of the reporting period. Tank Wagon Importer payments must be paid quarterly.
Bonded Importer Return	20th of the month following the end of the reporting period.	20th of the month following the month the motor fuel was imported. Bonded Importer payments must be paid monthly.
Occasional Importer Return	20th of the month following the end of the reporting period.	Within 3 business days after the earlier of the following: a. The date that the motor fuel other than dyed diesel fuel was delivered into the state. b. The date that a valid import verification number required under sections 76 and 104 was assigned by the department.
Blender Return	20th of the month following the end of the reporting period.	20th of the month following the end of the reporting period. Blender payments must be paid monthly.
Permissive Supplier Return	20th of the month following the end of the reporting period.	20th of the month following the end of the reporting period. Permissive Supplier payments must be paid monthly.
Supplier Return	20th of the month following the end of the reporting period.	20th of the month following the end of the reporting period. Supplier payments must be paid monthly.
Carrier Report	20th of the month following the end of the reporting period.	N/A
Terminal Operator Monthly Report	20th of the month following the end of the reporting period.	N/A
Terminal Operator Annual Report	February 25th of the year following the reporting year.	February 25 of the year following the reporting year.

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): The return must be Submitted on or before the 20th of the month the return or report is due.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: The following business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Exporter Report	Possible license revocation	N/A
Retail Marine Diesel Dealer Return	Possible license revocation	Based upon amount of tax due.
Transporter Report	Possible license revocation	N/A
Alternative Fuel Dealer Return	Possible license revocation	Based upon amount of tax due.
Alternative Fuel Commercial User Return	Possible license revocation	Based upon amount of tax due.
Tank Wagon Importer Return	Possible license revocation	Based upon amount of tax due.
Bonded Importer Return	Possible license revocation	Based upon amount of tax due.
Occasional Importer Return	Possible license revocation	Based upon amount of tax due.
Blender Return	Possible license revocation	Based upon amount of tax due.
Permissive Supplier Return	Possible license revocation	Based upon amount of tax due.
Supplier Return	Possible license revocation	Based upon amount of tax due.
Carrier Report	Possible license revocation	N/A
Terminal Operator Monthly Report	Possible license revocation	N/A
Terminal Operator Annual Report	Possible license revocation	Based upon amount of tax due.

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: Each fuel type must be reported under the actual product code such as 065 for gasoline or 160 for clear diesel fuel.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: All licensed Transporters are required to report their activity in this state.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: The fuel must be reported by the terminal operator as being disbursed to the licensed Supplier who held title to the fuel before being disbursed below the terminal rack. The flash title transaction is below the terminal rack and must be reported by the licensed Supplier as being sold to their customer on the appropriate schedule based upon what is being done with the fuel.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

Please see MCL 207.1074(2).

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: No

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

Bonding requirements are covered under MCL 207.1058.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Supplier	Yes	1,2,3, 5, 6, 7, 8, 10
Permissive Supplier	Yes	1
Blender	Yes	8
Tank Wagon Importer	Yes	1
Bonded Importer	Yes	1
Occasional Importer	Yes	1
Alternative Fuel Dealer	Yes	4
Alternative Fuel Commercial User	Yes	
Retail Marine Diesel Dealer	Yes	4
Terminal Operator	No	7, 10
Exporter	No	2
Transporter	No	6
Carrier	No	6

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Please see MCL 207.1030(1)(d)(i)(iii)

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

See MCL 207.1030(1)(d)(i)(iii)

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Additional details (optional): Please see MCL 207.1008

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: There is no grace period allowed to report late loads.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Please see MCL 207.1008 and MCL 207.1101

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Please see MCL 207.1030

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

4 years

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

For taxpayers licensed under the Michigan Motor Fuel Tax Act it is 4 years. For Statutory refunds administered between MCL sections 207.1032 through 207.1048 it is 18 months.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: No

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

File formats and instructions are available at
https://www.michigan.gov/taxes/business-taxes/motor-fuel/new

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Michigan Petroleum Association/Michigan Association of Convenience Stores (MPAMACS) phone number is 517-622-3530. You can find additional information regarding MPAMACS at https://www.mpamacs.org/.

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes, Power of Attorney forms and processes are available on the Michigan website Authorized Representative Declaration (Power of Attorney Form) (https://www.michigan.gov/taxes/professionals/authorized-representative-declaration-power-of-attorney-form).

STATE OF MINNESOTA

Section 1 – Contact Information

Agency: Department of Revenue

Name: Jeremy Neeck

Phone Number: (651) 556-4728

E-mail Address: jeremy.neeck@state.mn.us

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Ch. 296A MN Statutes (https://www.revisor.mn.gov/statutes/cite/296A)

8125 - MN Rules Chapter (https://www.revisor.mn.gov/rules/8125/)

Diesel:

Ch. 296A MN Statutes (https://www.revisor.mn.gov/statutes/cite/296A)

8125 - MN Rules Chapter (https://www.revisor.mn.gov/rules/8125/)

Aviation Fuel:

Ch. 296A MN Statutes (https://www.revisor.mn.gov/statutes/cite/296A)

8125 - MN Rules Chapter (https://www.revisor.mn.gov/rules/8125/)

Jet Fuel:

Ch. 296A MN Statutes (https://www.revisor.mn.gov/statutes/cite/296A)

8125 - MN Rules Chapter (https://www.revisor.mn.gov/rules/8125/)

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level

Diesel: Distributor/Wholesaler Level

Aviation Fuel: Distributor/Wholesaler Level

Jet Fuel: Distributor/Wholesaler Level

Section 4 – First Receiver / Point of Taxation

First Receiver:

First Receiver - 296A.01 Subd. 44
Subd. 44. Received.
(a) Except as otherwise provided in this subdivision, petroleum products brought into this state shall be deemed to be "received" in this state at the time and place they are unloaded in

this state. When so unloaded such products shall be deemed to be received in this state by the person who is the owner immediately after such unloading; provided, however, that if such owner is not licensed as a distributor in this state and if such products were shipped or delivered into this state by a person who is licensed as a distributor, then such products shall be deemed to be received in this state by the licensed distributor by whom the same were so shipped or delivered.
(b) Petroleum products produced, manufactured, or refined, at a refinery in this state and stored there, or brought into the state by boat or barge or like form of transportation and delivered at a marine terminal in this state and stored there, or brought into the state by pipeline and delivered at a pipeline terminal in this state and stored there, shall not be considered received until they are withdrawn from such refinery or terminal for sale or use in this state or for delivery or shipment to points within this state.
(c) When withdrawn such products shall be deemed received by the person who was the owner immediately prior to withdrawal; unless (1) such products are withdrawn for shipment or delivery to another licensed distributor, in which case the licensed distributor to whom such shipment or delivery is made shall be deemed to have received such products in this state, or (2) such products are withdrawn for shipment or delivery to a person not licensed as a distributor, under one or more sale or exchange agreements by or between persons one or more of whom is a licensed distributor, in which case the last purchaser or exchangee under such agreement or agreements, who is licensed as a distributor, shall be deemed to have received such products in this state.
(d) Petroleum products produced in this state in any manner other than as covered in this subdivision shall be considered received by the producer at the time and place produced.

Point of Taxation:

For Gasoline, special fuels and aviation gasoline the first licensed receiver after the rack pays the tax.

Point of Taxation: 296A.07 Subd. 1
Subdivision 1. Tax imposed.
There is imposed an excise tax on gasoline, gasoline blended with ethanol, and agricultural alcohol gasoline used in producing and generating power for propelling motor vehicles used on the public highways of this state. The tax is imposed on the first licensed distributor who received the product in Minnesota. For purposes of this section, gasoline is defined in section 296A.01, subdivisions 10, 18, 20, 23, 24, 25, 32, and 34. The tax is payable at the time and in the form and manner prescribed by the commissioner. The tax is payable at the rates specified in subdivision 3, subject to the exceptions and reductions specified in section 296A.17. and 296A.08 Subdivision 1. Tax imposed.
(a) There is imposed an excise tax on all special fuel at the rates specified in subdivision 2. For purposes of this section, "owner or operator" means the operation of licensed motor vehicles, whether loaded or empty, whether for compensation or not for compensation, and whether owned by or leased to the motor carrier who operates them or causes them to be operated.
(b) For undyed diesel fuel and undyed kerosene, the tax is imposed on the first licensed distributor who received the product in Minnesota.

(c) For dyed fuel being used illegally in a licensed motor vehicle, the tax is imposed on the owner or operator of the motor vehicle.
(d) For dyed fuel used in a motor vehicle but subject to a federal exemption, although no federal tax may be imposed, the owner or operator of the vehicle is liable for the state tax.
(e) For other fuels, including jet fuel, propane, and compressed natural gas, the tax is imposed on the distributor, special fuel dealer, or bulk purchaser.
(f) Any person delivering special fuel on which the excise tax has not previously been paid, into the supply tank of an aircraft or a licensed motor vehicle shall report such delivery and shall pay, or collect and pay the excise tax on the special fuel so delivered to the commissioner.

For Jet Fuel, please see fact sheet 600 for details

Aviation Gas and Fuel | Minnesota Department of Revenue
(https://www.revenue.state.mn.us/aviation-gas-and-fuel)

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $0.326 - new rate January 1, 2027 $0.328

Diesel: $0.326 - new rate January 1, 2027 $0.328

Aviation Fuel: $0.05

Jet Fuel: $0.15

Ethyl Alcohol: $0.326 - new rate January 1, 2027 $0.328

Methyl Alcohol: N/A

LNG: $0.197 - new rate January 1, 2027 $0.198

CNG: $0.002597/cf - new rate January 1, 2027 $0.002613/cf

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Gross Gallons

Please provide the reference information:

296A.15 states that gasoline must be reported on gross volume basis and all products other than gasoline must be reported as originally invoiced.

239.79 states specifically what products are supposed to be reported on gross gallon volume basis and all others can be reported as invoiced. Please see highlighted types of product below in 239.79 for verification.

Because 239.79 specifically states the types of products that have to be reported on a gross volume basis, their law would supersede 296A and taxpayers would have to report and follow the laws of 239.79 for reporting petroleum products to the Minnesota Department of

Revenue.

239.79 Petroleum products; transaction requirements.
Subd. 4. Sale of certain petroleum products on gross volume basis.
A person responsible for the products listed in this subdivision shall transfer, ship, distribute, offer for distribution,
sell, or offer to sell the products by volume. Volumetric measurement of the product must not be temperature
compensated, or adjusted by any other factor. This subdivision applies to gasoline, number one and number two
diesel fuel oils, number one and number two heating fuel oils, kerosene, denatured ethanol, and biodiesel. This
subdivision does not apply to the measurement of products transferred, sold, or traded between refineries,
between refineries and terminals, or between terminals.
Subd. 5. Sale of biodiesel on net volume basis.
When biodiesel is transferred, sold, or traded between refineries, between refineries and terminals, or between
terminals on a temperature-compensated basis, the director shall use the method outlined in Code of Federal
Regulations, title 40, subpart M, Renewable Fuel Standard 80.1426 (f)(8)(ii)(A), for determining the net quantity of
biodiesel transferred in cases of dispute.

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

§239.101 Subd. 3. Petroleum inspection fee; appropriation, uses.
(a) An inspection fee is imposed (1) on petroleum products when received by the first licensed distributor, and (2) on petroleum products received and held for sale or use by any person when the petroleum products have not previously been received by a licensed distributor. The petroleum inspection fee is $1 for every 1,000 gallons received. The commissioner of revenue shall collect the fee. The revenue from 89 cents of the fee is appropriated to the commissioner of commerce for the cost of operations of the Division of Weights and Measures and petroleum supply monitoring. The remainder of the fee must be deposited in the general fund.

§115C.08 Petroleum Tank Fund
Minnesota has a Clean Up Fee that is $0.02/gallon on all products that is fund based and when the fund falls below $4,000,000, the fee is collected for a 4 month period to replenish the fund.

Section 7 – Rate Updates

Please list any rate updates for your state:

January 1, 2027 new rate to go into effect. The 2023 legislature passed a law where our rates will change annually based upon the percentage of increase to the Minnesota Highway Construction Cost Index for the 12-month period 2 years prior ending on June 30th. The rate will be posted on August 1 each year with the rates effective January 1st. Beginning January 1st, 2026, the rate increase will be capped at 3%.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

296A.15
Payment of tax.
Subdivision 1. Monthly gasoline report; shrinkage allowance.
(c) Each report must also include the amount of gasoline tax on gasoline received by the reporter during the preceding month. In computing the tax a deduction of 2.5 percent of the quantity of gasoline received by a distributor shall be made for evaporation and loss. At the time of reporting, the reporter shall submit satisfactory evidence that one-third of the 2.5 percent deduction has been credited or paid to dealers on quantities sold to them.

Subd. 3. Monthly special fuel report; shrinkage allowance.
(f) In computing the special fuel excise tax due, a deduction of one percent of the quantity of special fuel on which tax is due shall be made for evaporation and loss.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

8125.0300 Transport requirements.

Subp. 5. Diversions to be reported.

Any supplier or transporter of petroleum products who diverts a shipment to any other destination than that which is listed on the manifest shall notify the commissioner within a reasonable time, setting forth the manifest number (state tax number), date, kind of product, number of gallons, the consignee to whom the shipment has been diverted, and the final destination.

Which diversion registry program do you use?: FuelTrac

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: The first license distributor shall report the load as a 2A/2C and then as a 7D/13A for loads that are diverted out of Minnesota. All loads that are diverted into Minnesota should be reported as 2A/2C to pay appropriate taxes for those loads.

Origin/TCN	BOL Destination	Actual Destination	Tax Type	Product Type	Forms/Schedules
Your State	Your State	Other State	Petroleum Tax	All Fuels	2A/7D
Your State	Other State	Your State	Petroleum Tax	All Fuels	2A
Other State	Other State	Your State	Petroleum Tax	All Fuels	2C
Other State	Your State	Other State	Petroleum Tax	All Fuels	2C/7D

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: The first licensed distributor that is listed as the consignee on the bill of lading. The first license distributor shall report the load as a 2A/2C and then as a 7D/13A for loads that are diverted out of Minnesota. All loads that are diverted into Minnesota should be reported as 2A/2C to pay appropriate taxes for those loads.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Minnesota is the proud home of the Twin Cities Clean Cities Coalition (http://www.CleanAirChoice.org/outdoor/cleancities.asp). Coordinator contact information is listed in the Points of Contact section.

State Incentives

Ethanol Infrastructure Grants
Grants administered by the Minnesota E85 Team are available to service stations installing equipment or converting existing equipment for dispensing E85 fuel to flexible fuel vehicles. Cost eligibility and grant amounts vary according to grant sponsorship.

Ethanol Production Incentive:
None currently

Idle Reduction Technology Loan Program:
The Minnesota Pollution Control Agency’s Small Business Environmental Improvement Loan Program provides low-interest loans to qualified small businesses to finance environmental projects such as capital equipment upgrades that meet or exceed environmental regulations, including idle reduction technologies.

Alternative Fuel Tax:
An excise tax is imposed on the first licensed distributor who receives E85 fuel products in the state and on distributors, special fuel dealers, or bulk purchasers of other alternative fuels. E85 is taxed at a rate of $0.2315 per gallon, liquefied petroleum gas is taxed at $0.245 per gallon, liquefied natural gas is taxed at $0.197 per gallon, and compressed natural gas is taxed at the rate of $2.597 per thousand cubic. (Reference Minnesota Statutes 296A.07 and 296A.08) Alternative fuels are subject to the Debt Service Surcharge. Please see our website for combined rates of tax and surcharge. These rates will change annually with our gasoline and special fuel tax increase.

Petroleum Tax Fuel Excise Tax Rates and Fees | Minnesota Department of Revenue
(https://www.revenue.state.mn.us/petroleum-tax-fuel-excise-tax-rates-and-fees)

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: Taxable

B100 - Misc. Taxability: Subject to inspection fee and clean up fee when in effect

Ethanol - Motor Fuel Taxability: Taxable

Ethanol - Misc. Taxability: Subject to inspection fee and clean up fee when in effect

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is included in the definition of fuel and is taxed like diesel. The tax is payable upfront and there are no tax-free sales between licensed distributors/suppliers.

Ethanol: Ethanol is included in the statutory definition of fuel and is taxed like gasoline. The tax is payable upfront and there are no tax-free sales between licensed distributors/suppliers.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: $2.597 per 1000cf also subject to debt surcharge – 1/1/2027 $2.613 per 1000cf

CNG - Conversion Rate: 126.67

E85 - Taxability: $0.2315/gallon – 1/1/2027 $0.233/gallon

E85 - Conversion Rate: NA

Electric Vehicles/Electricity - Taxability: 5 cents per KWH at level 3 public charging stations. Effective 7/1/2027

Electric Vehicles/Electricity - Conversion Rate: NA

Gasoline Hybrid Vehicles - Taxability: NA

Gasoline Hybrid Vehicles - Conversion Rate: NA

Hydrogen - Taxability: NA

Hydrogen - Conversion Rate: NA

LNG - Taxability: $0.197/gallon – 1/1/2027 $0.198/gallon

LNG - Conversion Rate: 1.65

LPG - Taxability: $0.245/gallon – 1/1/2027 $0.247/gallon

LPG - Conversion Rate: NA

Methanol or "M85" - Taxability: NA

Methanol or "M85" - Conversion Rate: NA

Other - Taxability: NA

Other - Conversion Rate: NA

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: Yes

If yes, please provide details.: Minnesota has a PERC fee that is administered by the Minnesota Propane Council. Please visit their website for more information. Home - Minnesota Propane Association, MN (discoverpropanemn.com) Minnesota also has a propane fee that is collected by the Department of Revenue on behalf of Department of Commerce - Weights and Measures Division. The fee is .001 per gallon collected on the form PF-1. It is collected under MN §239.785

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Ethanol	.326	Yes
Biodiesel	.326	Yes
Any other blend stock mixed with gasoline or diesel	.326	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: If a taxpayer has contaminated product, they must send a letter or email to petroleum.tax@state.mn.us reporting the following information: Date of contamination, products contaminated, total gallons contaminated, what was done with contaminated product and any other details that taxpayer feels is relevant to substantiate refund claim. https://www.revenue.state.mn.us/filing-petroleum-tax-refund-claim

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Petroleum Tax Return	by 23rd of following month	by 23rd of following month
Propane Fee	by 23rd of following month	by 23rd of following month

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Received by Due Date

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Returns must be filed by 11:59 pm on due date to be considered timely filed.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: If a due date falls on a holiday or weekend, the due date would be the next business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Petroleum Tax Return	NA	1% per day up to 10%
Propane Fee	NA	1% per day up to 10%

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 is subject to tax in Minnesota. It is taxed at a reduced rate. 296A.01 Subd. 19. E85. "E85" means a petroleum product that is a blend of agriculturally derived denatured ethanol and gasoline or natural gasoline that contains not more than 85 percent ethanol by volume, but at a minimum must contain greater than 50 percent ethanol by volume. For the purposes of this chapter, the energy content of E85 will be considered to be 82,000 BTUs per gallon. E85 produced for use as a motor fuel in alternative fuel vehicles as defined in subdivision 5 must comply with ASTM specification D5798-11. 51% to 85%

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: No

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: Please see petroleum tax fact sheet 110 for complete details. Who pays Minnesota petroleum taxes? The first licensed distributor who receives petroleum products in Minnesota is the consignee and is responsible to pay state taxes due on the products. Tax is imposed on the first licensed distributor when they receive title from a supplier. For tax purposes, a distributor “receives” petroleum products when the title passes to them from the supplier, even if that distributor never takes physical ownership. Petroleum products are not considered “received” until they are withdrawn from a refinery or terminal for sale or use in this state or for delivery or shipment to points within this state. Please see 296A.01 Subd. 44 for complete definition of “Received”. Any later sale or title transfer must include Minnesota state excise tax on the sale.
https://www.revenue.state.mn.us/first-licensed-distributors-and-flash-title-transfers

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

There is nothing in our statute to prevent or allow this practice from happening. Many suppliers and marketers practice deferral of fees in our state.

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Applicable

Please provide the Statute that supports that deferral:

There is nothing in our statute to prevent or allow this practice from happening. Many suppliers and marketers practice deferral of fees in our state.

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Motor fuels and other petroleum products are subject to either petroleum tax or sales and use tax, but never both. Petroleum tax applies to fuel used in licensed motor vehicles. Fuels for off- highway use are subject to either sales tax or petroleum tax. Please see sales tax fact sheet 116 for further details.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

The bond requirement in our state has been repealed in the 2019 legislative session.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Distributor	Yes	1,2,3,4,5,6,7,8,9,10,11
Special Fuel	Yes	3,4,8,11

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

No, Minnesota only requires destination tax to be remitted.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

The first licensed distributor receiving product at a terminal in another state is required to report the purchase on their monthly tax return.

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Not Applicable

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

All petroleum tax returns in Minnesota must be filed electronically. When amending returns, a new entire return must be filed for the period being amended.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: Prior period adjustments are not allowed on Minnesota tax returns. If late loads need to be reported by your company, you must file an amended return to account for those loads. When amending a return, the amend return must be a new complete return of all transactions, not just the changes.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Minnesota Rule 8125.0200
Subp. 3. Manifests to be furnished.
A manifest or a bill of lading shall be issued for each withdrawal from a terminal in this state at the time of such withdrawal. Manifests or bills of lading shall show the following information: state tax number, date shipped, name of carrier, origin (point of loading), name of supplier, name and address of distributor who will report and pay the tax (consignee), destination, kind of product, and number of gallons. The state tax number may be the
manifest or bill of lading number if designated as the state tax number. The required information contained in the manifest or bill of lading shall be filed with the commissioner either as a legible

duplicate copy of each manifest or bill of lading, or in any other format approved by the commissioner. The commissioner will approve alternative formats provided they contain the required information and are presented in an organized and readable manner.

No petroleum product shall be loaded into a tank car, the cargo tank of a tank truck, or a truck transport at any terminal located outside the state for shipment to a Minnesota destination unless the distributor who will report and pay the tax (consignee) shall require that a manifest or bill of lading be issued showing the following information: state tax number, date shipped, name of carrier, origin (point of loading), name of supplier, name and address of consignee, destination, kind of product, and number of gallons. The state tax number may be the manifest or bill of lading number if designated as the state tax number. The required information contained in the manifest or bill of lading shall be filed with the commissioner either as a legible duplicate copy of each manifest or bill of lading, or in any other format approved by the commissioner. The commissioner will approve alternative formats provided they contain the required information and are presented in an organized and readable manner.

8125.0400 Distributor records.

Subpart 1. Records to be kept.

Licensed distributors shall keep a true and accurate record of all purchases, transfers, sales, and use of petroleum products. A record shall be kept showing the following information for each receipt of petroleum products: manifest number (state tax number), point of origin, from whom received, kind of product, gallons received, and date unloaded. A daily record shall be kept of the totals of all sales of each petroleum product.

Subp. 2. Sales invoices.

A sales invoice shall be made for each bulk sale of petroleum products at the time of the sale, regardless of gallonage. All sales invoices issued for bulk sales shall be machine-numbered serially with numbers of at least three digits, and shall show the following: name and address of distributor printed or rubber-stamped upon the invoice, date of sale, name and address of the purchaser, kind of product, price per gallon, number of gallons, and rate and amount of tax if any. The words "bulk sale," as used in this part, shall mean any sale of a petroleum product dispensed into a fixed or portable storage tank. When issued for the purpose of securing refunds or credits of the Minnesota gasoline tax, the invoices shall, in addition to the aforementioned requirements, be prepared at least in duplicate, and one copy shall be given to the purchaser.

When issued for other than bulk sales and for the purpose of securing refunds or credits of the Minnesota gasoline tax, the invoices or receipts shall show the names and locations of the seller and purchaser, date of purchase, number of gallons, total price, and type of equipment in which the fuel is to be consumed.

When issued for deliveries made into another state, invoices shall be issued in the same

manner with a separate set of numbers.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Minnesota has exemptions of gasoline and special fuel taxes found in 296A.07 and 296A.08 as well as in our refund and credit statute of 296A.16.

296A,07 Subd. 4.Exemptions.
The provisions of subdivision 1 do not apply to gasoline or denatured ethanol purchased by:
(1) a transit system or transit provider receiving financial assistance or reimbursement under section 174.24, 256B.0625, subdivision 17, or 473.384;
(2) providers of transportation to recipients of medical assistance home and community-based services waivers enrolled in day programs, including adult day care, family adult day care, day treatment and habilitation, prevocational services, and structured day services;
(3) an ambulance service licensed under chapter 144E;
(4) providers of medical or dental services by a federally qualified health center, as defined under title 19 of the Social Security Act, as amended by Section 4161 of the Omnibus Budget Reconciliation Act of 1990, with a motor vehicle used exclusively as a mobile medical unit;
(5) a licensed distributor to be delivered to a terminal for use in blending; or
(6) a dealer of aviation gasoline, but only to the extent that the gasoline is intended to be dispensed directly into the fuel tank of an aircraft.

296A.08 Subd. 3.Exemptions.

The provisions of subdivisions 1 and 2 do not apply to special fuel or alternative fuels purchased by:
(1) a transit system or transit provider receiving financial assistance or reimbursement under section 174.24, 256B.0625, subdivision 17, or 473.384;
(2) providers of transportation to recipients of medical assistance home and community-based services waivers enrolled in day programs, including adult day care, family adult day care, day treatment and habilitation, prevocational services, and structured day services;
(3) an ambulance service licensed under chapter 144E;
(4) providers of medical or dental services by a federally qualified health center, as defined under title 19 of the Social Security Act, as amended by Section 4161 of the Omnibus Budget Reconciliation Act of 1990, with a motor vehicle used exclusively as a mobile medical unit; or
(5) a licensed distributor to be delivered to a terminal for use in blending.

296A.16 REFUND OR CREDIT.

Subdivision 1.Credit or refund of gasoline or special fuel tax paid.
The commissioner shall allow the distributor credit or refund of the tax paid on gasoline and special fuel:

(1) exported or sold for export from the state, other than in the supply tank of a motor vehicle or of an aircraft;
(2) sold to the United States government to be used exclusively in performing its governmental functions and activities or to any "cost plus a fixed fee" contractor employed by the United States government on any national defense project;
(3) if the fuel is placed in a tank used exclusively for residential heating;
(4) destroyed by accident while in the possession of the distributor;
(5) in error;
(6) in the case of gasoline only, sold for storage in an on-farm bulk storage tank, if the tax was not collected on the sale; and
(7) in such other cases as the commissioner may permit, consistent with the provisions of this chapter and other laws relating to the gasoline and special fuel excise taxes.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

3.5 years from the date the return is filed.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

One year from the date of purchase of the fuel used for an exempt purpose.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: No

If no, please provide a contact to obtain the templates and instructions.:

No, all requests for our old paper returns must be requested in writing via email to Jeremy.neeck@state.mn.us

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Fueling Minnesota - Tim Gross 651-484-7227 tgross@fuelingmn.com

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes

REV184-b, Business Power of Attorney
(https://www.revenue.state.mn.us/sites/default/files/2019-11/rev184_b.pdf)

STATE OF MISSISSIPPI

Section 1 – Contact Information

Agency: Mississippi Department of Revenue

Name: Danielle Hughes

Phone Number: (601) 923-7153

E-mail Address: danielle.hughes@dor.ms.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Section 27-55-11 Mississippi Code of 1972

Diesel:

Section 27-55-519 Mississippi Code of 1972

Aviation Fuel:

Section 27-55-11 Mississippi Code of 1972

Jet Fuel:

Section 27-55-519 Mississippi Code of 1972

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Import into State, First Receipt into Storage into Terminal or Refinery

Diesel: At the terminal rack

Aviation Fuel: Import into State, First Receipt into Storage into Terminal or Refinery

Jet Fuel: At the terminal rack

Section 4 – First Receiver / Point of Taxation

First Receiver:

Who holds title at the point fuel passed into the terminal or into the state.

Point of Taxation:

Location and time tax is levied. See sections 27-55-11 and 27-55-519.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: 24 cents until July 30, 2027; 27 cents from July 1, 2027 forward

Diesel: Clear Diesel is 24 cents until July 30, 2027 then 27 cents from July 1, 2027 forward. Dyed diesel is 5.75 cents

Aviation Fuel: 6.4 cents per gallon

Jet Fuel: 5.25 cents per gallon

Ethyl Alcohol: blend stock is taxed the same as gasoline

Methyl Alcohol: blend stock is taxed the same as gasoline

LNG: 18 cents per diesel gallon equivalent

CNG: 18 cents per gasoline gallon equivalent

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Net Gallons

Please provide the reference information:

see MS Code 27-55-11

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Environmental Protection Fee of $0.004 is assessed on all gasoline and special fuel products sold to a retail dealer or user. Section 49-17-407 of Mississippi Code

Section 7 – Rate Updates

Please list any rate updates for your state:

Gasoline & Clear Diesel: Period Excise Tax Rate Per Gallon Through June 30, 2025 18 cents July 1, 2025 through June 30, 2026 21 cents July 1, 2026 through June 30, 2027 24 cents July 1, 2027 forward 27 cents

Section 8 – State Collection Allowance

Please describe your state collection allowance:

2% allowance on gasoline to cover evaporation, shrinkage and other normal losses

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

No state incentives.

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: taxable when blended; same rate as diesel

B100 - Misc. Taxability: subject to EPF

Ethanol - Motor Fuel Taxability: taxable when blended; same rate as gasoline

Ethanol - Misc. Taxability: subject to EPF

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is treated like diesel fuel. See rates for clear diesel and dyed diesel.

Ethanol: Ethanol is included in the statutory definition of fuel and is taxed like gasoline. See rates for gasoline.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: 18 cents

CNG - Conversion Rate: Per Gasoline Gallon Equivalent

E85 - Taxability: See gasoline & undyed diesel rates

E85 - Conversion Rate: N/A

Electric Vehicles/Electricity - Taxability: $150 per year plus rate of inflation

Electric Vehicles/Electricity - Conversion Rate: $150 annual registration plus rate of inflation

Gasoline Hybrid Vehicles - Taxability: See gasoline & undyed diesel rates

Gasoline Hybrid Vehicles - Conversion Rate: $75 annual registration plus rate of inflation

Hydrogen - Taxability: N/A

Hydrogen - Conversion Rate: N/A

LNG - Taxability: 18 cents

LNG - Conversion Rate: per diesel gallon equivalent

LPG - Taxability: 17 cents

LPG - Conversion Rate: per diesel gallon equivalent

Methanol or "M85" - Taxability: See gasoline & undyed diesel rates

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: Yes

If yes, please provide details.: 27-59-11 one-fourth (1/4) cent per gallon privilege tax 75-57-119 one-tenth (1/10) cent per gallon assessment for propane education and research program

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Ethanol	See gasoline & undyed diesel rates	Yes
All blend stock	See gasoline & undyed diesel rates	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Mississippi Code allows for credit of contaminated fuel by allowing credit to the distributor of the contamination.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
All Returns	20th each month or following business day	20th each month or following business day

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Other

Other (please specify): All returns in petroleum are electronically filed. They must be filed by the end of business on the 20th of each month except for when weekend or holiday is on the 20th.

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): 11:59PM CST would be a timely return on the 20th.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: The next business day after the weekend or holiday.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
All returns	10% penalty	10 % per Month

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: See gasoline & undyed diesel rates

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Yes, every carrier importing or distributing gasoline or special fuel products into the state by truck, rail, barge, ship or pipeline.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: Each title owner of the fuel would report a receipt and disbursement of the fuel.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: No

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

The following tax types are required to have a bond.

1) Gasoline – bond between $1,000 to $250,000
2) Special Fuels – bond between $1,000 to $250,000
3) Lubricating Oil - bond between $1,000 to $250,000
4) Compressed Gas – bond between $1,000 to $25,000

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Gasoline	Yes	1, 2, 5, 8, 10
Special Fuel	Yes	1, 2, 8, 10
Lubricating Oil	Yes	1, 2, 3, 4
Compressed Gas	Yes	1, 2, 5, 8, 10

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Exports can be claimed on return. Documentation could be requested for review: delivery ticket and customer invoice.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

If fuel is imported from destination state, the fuel is reported by the distributor that collected the destination tax.

If fuel is imported by any other means, the title owner at point of import would report tax unpaid receipt.

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: No

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: Returns can be amended up to 3 year, but interest and penalty will be assessed on the additional tax liability.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Miss. Code Ann. § 27-55-53

Miss. Code Ann. § 27-55-559

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Miss. Code Ann. § 27-55-12

Miss. Code Ann. § 27-55-19

Miss. Code Ann. § 27-55-527

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

36 months from the original due date of the return

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

36 months from the original due date of the return

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Delivery date (delivered sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

https://www.dor.ms.gov/business/petroleum-distributors-electronic-filing

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Mississippi Petroleum Marketers & Convenience Stores Association
Email: mpmcsa@mpmcsa.com (mailto:mpmcsa@mpmcsa.com)
Phone : 601-353-1624

Mississippi Trucking Association
mstruck@mstrucking.org (mailto:mstruck@mstrucking.org)
Telephone: 601-354-0616

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes, https://www.dor.ms.gov/sites/default/files/General%20Forms/form_PowerofAttorney.pdf

STATE OF MISSOURI

Section 1 – Contact Information

Agency: Missouri Department of Revenue

Name: Britani Elrod

Phone Number: (573) 526-2175

E-mail Address: britani.elrod@dor.mo.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Chapter 142 RSMo.; Code of State Regulations-Title 12, Division 10, Chapters 6 and 7.

Diesel:

Chapter 142 RSMo.; Code of State Regulations-Title 12, Division 10, Chapters 6 and 7.

Aviation Fuel:

Chapter 142 RSMo and Chapter 155 RSMo

Jet Fuel:

Chapter 144 RSMo

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack, Import into State

Diesel: At the terminal rack, Import into State

Aviation Fuel: At the terminal rack, Import into State

Jet Fuel: At the terminal rack, Import into State

Section 4 – First Receiver / Point of Taxation

First Receiver:

N/A

Point of Taxation:

Terminal Rack-Chapter 142.842, RSMo.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $0.295 cents per gallon (July 1, 2025 and thereafter)

Diesel: $0.295 cents per gallon (July 1, 2025 and thereafter)

Aviation Fuel: $0.09 cents per gallon

Jet Fuel: No fuel tax

Ethyl Alcohol: No fuel tax

Methyl Alcohol: No fuel tax

LNG: $0.17 cents per gallon (July 1, 2025 and thereafter)

CNG: $0.17 cents per gallon (July 1, 2025 and thereafter)

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Other

Other (please specify): Missouri tax is calculated on the suppliers' invoiced gallons under Section 142.809, RSMo.

Please provide the reference information:

Section 142.809, RSMo.

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Agriculture Inspection Fee: Section 414.082, RSMo.

- $0.0007 per gallon (through March 31, 2024)
- $0.0009 per gallon beginning April 1, 2024

Underground Storage Fee: Section 319.132, RSMo.

- $0.0035 per gallon prior to January 1, 2023
- $0.0040 per gallon beginning January 1, 2023

Section 7 – Rate Updates

Please list any rate updates for your state:

N/A

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Three percent for gasoline, gasoline blends, gasoline blend stocks, CNG and Propane Two percent for diesel, diesel blends, diesel blend stocks and LNG

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

Section 142.917, RSMo.

1. The director shall promulgate rules and regulations for relief in a case where a shipment of motor fuel is legitimately diverted from the represented destination state after the shipping paper has been issued by the terminal operator or where the terminal operator failed to cause proper information to be printed on the shipping paper.

2. The relief rules and regulations shall include a provision requiring that the shipper, the transporter, or an agent of either provide notification before the diversion or correction to the director if an intended diversion or correction is to occur, that a verification number be assigned and manually added to the face of the terminal-issued shipping paper, and the relief provision shall be consistent with the refund provisions of this chapter, including section 142.845.

3. The relief provisions shall establish a protest procedure so that any person found to be in violation of section 142.911 and subsection 3 of section 142.914 may establish a defense to any civil penalty imposed under this chapter for violation of such section or sections upon establishing substantial evidence satisfactory to the director that the violation was the result of an honest error made in the context of a good faith and reasonable effort to properly account for and report fuel shipments *and taxes.*

Which diversion registry program do you use?: TRAC III SYSTEMS, LLC

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: Distributors must create an account with Fueltrac and fill out the diversion with their BOL information and other supporting documentation. Fueltrac generates a Diversion number.

Origin/TCN	BOL Destination	Actual Destination	Tax Type	Product Type	Forms/Schedules
Your State	Your State	Other State	Distributor	Gasoline Gasohol Diesel Dyed Diesel Aviation fuel Jet fuel	Form 574-Schedule 1 and Form 587-Schedule 7B
Your State	Other State	Your State	Distributor	Gasoline Gasohol Diesel Dyed Diesel Aviation fuel Jet fuel	Form 574-Schedule 1B 7A and Form 574-Schedule 2A
Other State	Other State	Your State	Distributor	Gasoline Gasohol Diesel Dyed Diesel Aviation fuel Jet fuel	Form 574-Schedule 2A
Other State	Your State	Other State	Distributor	Gasoline Gasohol Diesel Dyed Diesel Aviation fuel Jet fuel	Form 574-Schedule 1E and Form 587-Schedule 7B

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: The supplier or distributor claims the refund.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Missouri is the home of the St. Louis Regional http://stlcleancities.org) and the Kansas City Regional (https://cleancities.energy.gov/coalitions/kansas-city) Clean Cities Coalitions.

State Incentives

Ethanol Production Incentive

For information regarding ethanol production incentives, contact the Department of Agriculture, Amanda Kelley, (573) 426-4892, or Amanda.Kelley@mda.mo.gov.

Biodiesel Production Incentive

For information regarding biodiesel production incentives, contact the Missouri Department of Agriculture, Amanda Kelley, (573) 426-4892, or Amanda.Kelley@mda.mo.gov.

Fleet Biodiesel Fuel Use Incentive

The Biodiesel Fuel Revolving Fund uses the money generated by the sale of Energy Policy Act (EP Act) credits to cover the incremental cost of purchasing fuel containing B20 or higher biodiesel blends for use by state fleet vehicles. (Reference Missouri Revised Statutes (http://www.moga.state.mo.us/homestat.asp)414.407)

Alternative Fuel Tax

The per gallon motor fuel tax does not apply to passenger motor vehicles, certain buses, or commercial motor vehicles that are powered by an alternative fuel. Instead, the owners or operators of such vehicles are required to pay an annual alternative fuel decal fee. Effective January 1, 2022, the fees increased twenty percent per year for a period of five years. The fees in the chart below are effective January 1, 2025 to December 31, 2025. (certain restrictions apply) The fee for motor vehicles with a licensed gross weight more than 36,000 lbs. increased ten percent beginning January 1, 2022, and will increase an additional 10 percent per year in each of the next four years.

Gross Vehicle Weight

Type of Vehicle

Decal Fee

18,000 pounds (lbs.) or less

Passenger, School Bus, Commercial

$144

18,001 lbs.-36,000

lbs.

Farm or Farming Transportation with an 'F' License Plate

$189

18,001 lbs.-36,000

lbs.

Passenger-Carrying and Other Motor Vehicles

$279

36,001 lbs. or more

Farm or Farming Transportation with an 'F' License Plate

$359

36,001 lbs. or more

All Other Motor Vehicles

$1,409

It is unlawful for any person to operate a motor vehicle required to have an alternative fuel decal upon the highways of this state without a valid decal. No person may fuel alternative fuel vehicles with liquefied petroleum gas (LPG) or natural gas unless the vehicle has a valid decal. Motor vehicles licensed as historic which are powered by alternative fuel are exempt from the fuel tax and the alternative fuel decal requirement. Effective January 1, 2016 CNG is taxed at a GGE and LNG is taxed at a DGE. Owners of vehicles powered by CNG or LNG that have installed a CNG or LNG fueling station used solely to fuel their own vehicles may continue to apply for and use alternative fuel decals in lieu of paying the tax. Refer to Missouri Revised (http://www.moga.state.mo.us/homestat.asp) Statutes 142.803, 142.869 and 301.131.

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: $0.22/gallon, B100, B99.9 and B99 are not taxable until blended

B100 - Misc. Taxability: Subject to the Inspection Fee and Transport Load Fee when blended

Ethanol - Motor Fuel Taxability: $0.22/gallon, Not taxable until blended

Ethanol - Misc. Taxability: Subject to the Inspection Fee and Transport Load Fee when blended

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: n/a (See above) - But note that it is requested that company obtains a license and files returns for tracking purposes.

Ethanol: n/a (see above) - But note that a license is required for tracking.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: $.05/GGE (1/1/16 through 12/31/19 $0.11/GGE (1/1/20 through 12/31/24) $0.17 /GGE (1/1/25 thereafter) (See Section 8 Alternative Fuel)

CNG - Conversion Rate: 5.66 pounds = 1 GGE (effective 1/1/2016)

E85 - Taxability: $0.22/gallon

E85 - Conversion Rate: Not Applicable

Electric Vehicles/Electricity - Taxability: Considered an alternative fuel (See Section 8 Alternative Fuel)

Electric Vehicles/Electricity - Conversion Rate: Not Applicable

Gasoline Hybrid Vehicles - Taxability: Taxed only on motor fuel purchased

Gasoline Hybrid Vehicles - Conversion Rate: Not Applicable

Hydrogen - Taxability: Not Applicable

Hydrogen - Conversion Rate: Not Applicable

LNG - Taxability: $0.05/ DGE (1/1/16 through 12/31/19 $0.11/DGE (1/1/20 through 12/31/24) $0.17 /DGE (1/1/25 thereafter) (See Section 8 Alternative Fuel)

LNG - Conversion Rate: 6.06 pounds = 1 DGE (effective 1/1/2016)

LPG - Taxability: Considered an alternative fuel (See Section 8 Alternative Fuel)

LPG - Conversion Rate: Not Applicable

Methanol or "M85" - Taxability: Not Applicable

Methanol or "M85" - Conversion Rate: Not Applicable

Other - Taxability: Not Applicable

Other - Conversion Rate: Not Applicable

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Any product that is blended with either gasoline or undyed diesel for use in a licensed motor vehicle is taxable	It is taxable at the same rate as gasoline and diesel.	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: The owner of any Missouri tax-paid motor fuel which was lost or destroyed as a direct result of a sudden and unexpected casualty, or which had been accidentally contaminated so as to be unsaleable as highway fuel may file for a refund of the motor fuel tax. The refund shall be made to the person or entity owning the motor fuel at the time of the contamination or loss. Such person shall notify the director in writing of such event and the amount of motor fuel lost or contaminated within ten days from the date of discovery of such loss or contamination, and within thirty days after such notice, shall file an affidavit sworn to by the person having immediate custody of such motor fuel at the time of the loss or contamination, setting forth in full the circumstances and the amount of the loss or contamination.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Supplier/Permissive Supplier	The second day of each month for gallons removed during the second preceding month	The second day of each month for gallons removed during the second preceding month
Distributor	Last day of each month for purchases made in preceding month.	Last day of each month for purchases made in preceding month (This applies to payments made to suppliers by eligible purchasers and for any amount made directly to the state)
Transporter	Last day of each month for deliveries made in preceding month.	N/A
Terminal Operator	Last day of each month for all transactions made in preceding month.	N/A

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Other

Other (please specify): Reports and payments which are transmitted through the United States mail shall be deemed filed and received on the date shown by the post office cancellation or if by certified mail the day shown on the certificate shall be deemed the postmarked.

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Return must be transmitted by 11:59:59 pm on the due date.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: If the due date of a return or payment falls on a weekend or holiday, the return would be due the next succeeding business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
All reports – Failure to file	$100 for the first offense and increasing by that amount for each additional occurrence	
Supplier/Permissive Supplier		Loss of allowance, 5% per month for each month or part of a month for which the amount remains unpaid up to a maximum of 25% and interest (penalty applies even if the payment is timely but the report is late)
Distributor		Loss of allowance, 5% per month for each month or part of a month for which the amount remains unpaid up to a maximum of 25% and interest (penalty applies even if the payment is timely but the report is late)

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 is treated in the same manner as gasoline or gasohol. There are no special reporting requirements.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Any person importing or exporting fuel in Missouri regardless of whether the person is engaged in interstate commerce or for hire in intrastate commerce.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: Missouri considers the distributor of record as maintained on the bill of lading as to the appropriate distributor to be invoiced for the motor fuel tax.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

Yes, two business days prior to the date on which the tax is required to be remitted by the supplier, Chapter 142.848, RSMo.

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Applicable

Please provide the Statute that supports that deferral:

Yes, two business days prior to the date on which the tax is required to be remitted by the supplier, Chapter 142.848, RSMo.

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Yes, sales tax is charged on the value of dyed diesel. The state sales tax rate is 4.225% of the value of the fuel. This rate has not changed since 1989.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

Licensees are required to post a bond of not less than three months' potential tax liability based on the number of gallons handled.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Supplier	Yes	1,2,5,8,10
Permissive Supplier	Yes	1,2,5,8,10
Distributor	Yes	1,2,8
Transporter	No	1,2,6
Terminal Operator	No	7

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

When title transfers in Missouri the transaction is subject to fuel tax but if title transfers outside of Missouri the transaction is not subject to fuel tax in Missouri.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

Yes, the supplier or distributor licensees removing fuel from the terminal rack remit the taxes, Section 142.836 and 142.839 RSMo.

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Additional details (optional): Yes, Section 142.809.

Section 33 – Amended Returns

How are amended returns filed in your state?: Both

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Submit only the information changed/updated

Please provide details.:

Missouri doesn't typically receive amended returns as an amended return is only filed when all information originally reported is incorrect. When we do receive an amended return, the amended return will replace all information that was first reported.

Missouri typically receives "additional" returns. These are filed when adding or subtracting loads on a return. These types of returns can be filed both electronically and by paper and do not require resubmission of the entire return.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: N/A

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Chapter 142.911, RSMo: - BOL/Shipping documents

1. Identification by city and state of the terminal, refinery or bulk plant from which the motor fuel was removed;

2. The date the motor fuel was removed;

3. The amount of motor fuel removed, gross gallons and net gallons;

4. The state of destination as represented to the terminal operator by the transporter, the shipper or the agent of the shipper;

5. Any other information required by the director for the enforcement of this chapter;

6. The supplier, consignee and carrier of the motor fuel. Chapter 142.842, RSMo - Invoices

1. The supplier and each reseller shall list the amount of tax as a separate line item on all invoices or billings.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Chapter 142.815 – Non-highway use

Chapter 142.817 – Public mass transportation Chapter 142.818 – Federal government

Chapter 142.822 – Highway use rate increase (SB262)

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Chapter 142.944 – Additional tax shall be assessed on the licensee within three years after the alleged erroneous report was filed.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Chapter 142.815 – The claim shall be filed not more than three years after the date the motor fuel was imported, removed or sold if the claimant is a licensee.

Chapter 142.822 – The claim for highway use must be filed annually between July 1 and September 30 for fuel purchased during the previous fiscal year.

Chapter 142.824 – The claim for non-highway use must be filed within one year of the date of purchase or April fifteenth following the year of purchase, whichever is later, if the claimant is the ultimate consumer.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Other

Other (please specify): Missouri uses the BOL date. Both depending on what type of credit is being claimed.

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

Forms are available on the Department's website (https://dor.mo.gov/forms/?formName=&category=18&year=99). Information regarding Missouri's electronic filing options can be found here (https://dor.mo.gov/taxation/business/tax-types/motor-fuel/).

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Missouri Petroleum & Convenience Association: 205 East Capitol Avenue, Suite 200, Jefferson City, MO 65101; Email: info@mpca.org (mailto:info@mpca.org); telephone 573-635-7117

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes, a power of attorney is required for the Department to disclose confidential Missouri tax information to a taxpayer's authorized representative. The necessary forms are available on the Department's website (https://dor.mo.gov/forms/?formName=&category=18&year=99).

STATE OF MONTANA

Section 1 – Contact Information

Agency: Montana Department of Transportation

Name: Kacy Garrett or Vanessa Olson

Phone Number: (406) 444-0806

E-mail Address: mdtfueltax@gmail.com

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Gasoline: Montana Code Annotated (MCA) Title 15; chapter 70, parts 1,4,5, and 7. Administrative Rules of Montana (ARM) Title 18, Chapter 15 – Motor Fuel Taxes.

Diesel:

Diesel: Montana Code Annotated (MCA) Title 15; chapter 70, parts 1,4,5, and 7. Administrative Rules of Montana (ARM) Title 18, Chapter 15 – Motor Fuel Taxes.

Aviation Fuel:

Aviation Fuel: Montana Code Annotated (MCA) Title 15; chapter 70, parts 1,4,5, and 7. Administrative Rules of Montana (ARM) Title 18, Chapter 15 – Motor Fuel Taxes.

Jet Fuel:

Jet Fuel: Montana Code Annotated (MCA) Title 15; chapter 70, parts 1,4,5, and 7. Administrative Rules of Montana (ARM) Title 18, Chapter 15 – Motor Fuel Taxes.

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level, Import into State, Other

Gasoline - Other (please specify): First Receiver

Diesel: Distributor/Wholesaler Level, Import into State, Other

Diesel - Other (please specify): First Receiver

Aviation Fuel: Distributor/Wholesaler Level, Import into State, Other

Aviation Fuel - Other (please specify): First Receiver

Jet Fuel: Distributor/Wholesaler Level, Import into State, Other

Jet Fuel - Other (please specify): First Receiver

Section 4 – First Receiver / Point of Taxation

First Receiver:

First Receiver: The first licensed distributor who owns the fuel as it is withdrawn from the terminal or refinery.

Point of Taxation:

Point of Taxation: First Receiver at the Distributor Level per MCA 15-70-403.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $0.33

Diesel: $0.2975

Aviation Fuel: $0.05

Jet Fuel: $0.05

Ethyl Alcohol: $0.33

Methyl Alcohol: $0.33/GGE

LNG: $0.33/GGE

CNG: $0.07/cubic foot

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Gross Gallons

Please provide the reference information:

ARM 18.15.203

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Gasoline: $0.0075, Diesel: $0.0075, Aviation Fuel: $0.0075, Jet Fuel: $0.0075. MCA 75-11-314

Section 7 – Rate Updates

Please list any rate updates for your state:

Last rate increased on 7/1/22

Section 8 – State Collection Allowance

Please describe your state collection allowance:

A 1% collection allowance applies to gasoline and special fuels. There is no collection allowance on aviation or jet fuel.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Renewable Energy Property Tax Incentive: Property tax rate abatements of up to 3% are available for new investments in facilities that manufacture, research, or develop products related to biodiesel, biomass, biogas, coal-to-liquid fuels, ethanol, pipelines carrying “clean” products, renewable energy manufacturing plants, and research and development equipment for renewable energy. These incentives last for 15 years after facility start-up, with up to four additional years for construction. (Reference House Bill 3, 2007 Special Session and Reference MCA 15-6-157 Reference Senate Bill 510 and Reference MCA15-24-1402)

Ethanol Production Incentive: Montana based ethanol producers are entitled to a tax incentive of $0.20 per gallon of ethanol solely produced from Montana agricultural products, or if the ethanol was produced from non-Montana agricultural products when Montana products were unavailable. The amount of the tax incentive for each gallon is reduced proportionately, based upon the amount of agricultural or wood products not produced in Montana that are used in the production of the ethanol. The tax incentive is available to a facility for the first six years from the date that production begins. Ethanol Eligible for the inventive must be blended with gasoline for sale as ethanol-blended gasoline in Montana, exported from Montana for sale as ethanol-blended gasoline, or used in the production of ethyl tertiary butyl ether for use in reformulated gasoline. An ethanol distributor is not eligible to receive the tax incentive unless at least 20% of Montana product is used to produce ethanol at the facility in the first year of production, 25% of Montana product is used the second year, and the amount of Montana product used each year thereafter must increase by 10% annually. Each ethanol distributor may not receive the tax inventive payments exceeding $2 million in any consecutive 12-month period. Total payments may not exceed $6 million in any consecutive 12-month period. (Reference MCA 15-70-522)

Biodiesel Tax Credit: A tax credit is available to businesses and individuals for up to 15% of the cost of storage and blending equipment used for blending biodiesel with petroleum diesel for sale. The amount of the credit may not exceed $52,500 for a special fuel distributor and $7,500 for an owner or operator of a motor fuel outlet. The credit can be claimed in the two tax years before the year in which the taxpayer begins blending biodiesel for fuel or sale. (Reference House Bill 166, 2007, and MCA 15-32-703) A licensed distributor who pays the special fuel tax on biodiesel may claim a refund equal to $0.02 per gallon of biodiesel sold during the previous quarter if the biodiesel is created entirely from biodiesel components produced in Montana. The owner of operator of a retail motor fuel outlet may claim a refund equal to $0.01 per gallon of biodiesel purchased from a licensed distributor if the biodiesel is created entirely from biodiesel components produced in Montana. (Reference MCA 15-70-433)

Biodiesel Production Facility Tax Credit: A tax credit is available to businesses and individuals for up to 15% of the cost of constructing and equipping a facility to be used for biodiesel or bio-lubricant production. The credit must be claimed in the tax year in which the facility begins production, and the facility must be in operation before January 1, 2015. Additionally, a tax credit is available for property used primarily to crush oilseed crops for purposes of biodiesel production. (Reference House Bill 166, 2007, and MCA15-32-701 and 15-32-702)

Biodiesel Tax Exemption: Biodiesel produced from waste vegetable oil feedstock is exempt from the special fuel tax when 2500 gallons or less is produced annually and used exclusively for

personal use by a special biodiesel fuel producer. (Reference MCA 15-70-401 and 15-70-405)

Alternative Fuel Vehicle Conversion Tax Credit: *MCA 15-30-2320 is repealed effective 1/1/2022. (Reference Senate Bill 399, 2021)* An income tax credit is available to businesses or individuals for up to 50% of the equipment and labor costs for converting vehicles to operate on alternative fuels. The maximum credit is $500 for the conversion of vehicles of 10,000 pounds (lbs.) or less Gross Vehicle Weight Rating (GVWR) and $1,000 for vehicles over 10,000 lbs. GVWR. The credit must be applied in the year the conversion is made, and the seller of an alternative fuel may not receive a credit for converting their own vehicles to operate on the alternative fuel they sell. (Reference MCA 15-30-2320)

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: $0.2975/gallon

B100 - Misc. Taxability: Subject to clean up fee

Ethanol - Motor Fuel Taxability: $0.33/gallon

Ethanol - Misc. Taxability: Subject to clean up fee

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is taxed as diesel fuel. The tax rate is $0.2975/gallon. Sales to licensed distributors are tax free.

Ethanol: Ethanol is included in the statutory definition of gasoline fuel and taxed as gasoline. The tax rate is $0.33/gallon. Sales to licensed distributors are tax free.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: $0.07/cubic foot

CNG - Conversion Rate: T=(R/V) x TV, where: (i) T is the total tac due; (ii) R is 7 cents; (iii) V is 120 cubic feet of compressed natural gas at 14.73 pounds per square inch absolute base pressure; and[KG3.1][KM3.2] (iv) TV is the total volume of compressed natural gas placed into the supply tank of a motor vehicle.

E85 - Taxability: $0.33/gallon

E85 - Conversion Rate: Not Applicable

Electric Vehicles/Electricity - Taxability: $0.03/kWh on public charging stations. Annual Registration fees for electric vehicles are as follows: $130 for class 1 vehicles; $190 for class 2 vehicles; $340 for class 3 vehicles; $1,100 for class 4 vehicles.

Electric Vehicles/Electricity - Conversion Rate: Not Applicable

Gasoline Hybrid Vehicles - Taxability: $0.33/gallon Annual registration fees for plug-in hybrid electric vehicles are as follows: $70 for class 1 vehicles; $100 for class 2 vehicles; $210 for class 3 vehicles; $700 for class 4 vehicles.

Gasoline Hybrid Vehicles - Conversion Rate: Not Applicable

Hydrogen - Taxability: $0.33/kg

Hydrogen - Conversion Rate: T=KGxR, where: (i) T is the total tax due; (ii) KG is the total kilograms of hydrogen placed in the supply tank of a motor vehicle; (iii) R is the gasoline tax rate provided for in 15-70-403.

LNG - Taxability: $0.33/GGE

LNG - Conversion Rate: 1 lb = 0.19 GGE

LPG - Taxability: $0.0518/gallon

LPG - Conversion Rate: T = (C/G) x TG, where: (i) T is the total tax due (ii) C is 5.18 cents; (iii) G is 1 gallon of liquefied petroleum gas; and (iv) TG is the total gallons of liquefied petroleum gas placed in the supply tank of a motor vehicle.

Methanol or "M85" - Taxability: $0.33/GGE

Methanol or "M85" - Conversion Rate: 1 gallon = 0.50 GGE

Other - Taxability: $0.33/GGE

Other - Conversion Rate: GGE calculated based on the current fuel properties comparison chart published by the U.S. Department of Energy.

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
All gasoline blendstocks	$0.33/gallon	Yes
All diesel blendstocks	$0.2975/gallon	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: The department of transportation reserves the right to demand from a person claiming a refund under the provisions of 15-70-425 through 15-70-434, MCA, that positive proof be submitted of the exact amount of the loss and facts indicating the gasoline, special fuel, or aviation fuel was never used on the highway or in the air. In offering this proof, the following procedures must be strictly adhered to by the person claiming the refund: the claim for refund must accompany the original invoice covering the purchase of gasoline, special fuel, or aviation fuel; a notarized statement citing the circumstances covering the loss and how the amount of gasoline, special fuel, or aviation fuel lost was determined; Substantiating records must be available to reveal and account for the amount of gasoline, special fuel, or aviation fuel lost; affidavits from individuals witnessing or involved in the loss of gasoline, special fuel, or aviation fuel must be obtained and available to the department. The distributor may not claim a refund for the petroleum cleanup fee.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Distributor Tax Returns	25th of the following month	Cash or Check are due on 25th of the following month. Electronic payments are due 5 days after the 25th.
Terminal Reports	Last day of the following month	N/A
Transloader Reports	Last day of the following month	N/A

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): 11:59 pm on due date.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: The due date becomes the next business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Distributor Tax Returns	$100 for late filing	10% of delinquent tax due

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 falls under the definition of gasoline. There are no special reporting requirements.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: No

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: First distributor list on BOL after the terminal operator.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: No

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

All distributors must post a bond not to exceed twice the average tax due each month. Importers and exporters must post a minimum bond of $25,000, 15-70-402, MCA. There are no waivers of the bonding requirements.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Distributor	Yes	1, 2, 3, 5, 7, 8, 9,10
Alternative Fuel Dealers	No	4, 11

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Origin terminal – BOL should show an out-of-state destination, or the first receiver declares on their tax return the fuel was exported to another state on schedule 7.

Origin non-terminal – should be reported on schedule 7b if exported from tax-paid storage. Clean-up fee is not refunded on fuel exported from tax-paid storage.

All exports/imports are crossmatched with other states' import/export reports.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: No

Section 33 – Amended Returns

How are amended returns filed in your state?: Both

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Submit only the information changed/updated

Please provide details.:

Amended returns are filed electronically or by paper. If the licensed distributor reports a combination of 100,000 gallons or more of gasoline and/or special fuel within a year, they must file electronically. The distributor needs to only amend what information is changed. If a load was incorrectly reported, an amended return needs to be completed to reverse the original entry filed and then enter the correcting entry to replace the error.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: Zero days after the due date without the assessment of a 10% deficiency assessment and 1% interest prorated daily.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

MCA 15-70-412 requires each distributor to issue to the purchaser, an invoice that states the number of gallons of gasoline or special fuel covered by the invoice and any other information the department may require. “Other information” required is established in Administrative Rule:

15.15.205 Distributor’s Invoice

(1) Except as provided in (2), any distributor who sells and delivers gasoline, special fuel, or aviation fuel in this state must issue an original invoice at the time of delivery to the purchaser. Each invoice must contain the following:

(a) a preprinted consecutive number, except when invoices are automatically assigned a consecutive number, except when invoices are automatically assigned a consecutive number by a computer or similar machine when issued;

(b) name and address of the distributor;

(c) name and address of purchaser;

(d) date of delivery;

(e) type of fuel;

(f) gallons invoiced- those common terms used or known to measure gasoline, special fuel, or aviation fuel such as temperature corrected at 60 degrees (net), and gross (cubical, volumetric, and shell);

(g) origin;

(h) destination;

(i) price per gallon and total amount charged;

(j) to establish that the tax has been charged, at least one of the following:

(i) the U.S. dollar amount of tax;

(ii)the rate of tax; or

(iii) A statement that the Montana tax is included in the price.

(2) For direct shipments accounted for on the monthly distributor's statement to the Department of Transportation, the original invoice may be issued to the purchaser at the time of billing.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Tax – Per MCA 15-70-403 (1) (c), aviation fuel sold to the federal defense fuel supply center is exempt from the 5-cent tax.

Petroleum Storage Cleanup Fee – Per MCA 75-11-302; (2) JP-4 jet fuel sold to a federal defense fuel supply center is exempt from the fee. (25) Special fuel when sold to a railroad or deferral defense fuel supply center are exempt from the fee.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

36 months.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

36 months.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: No

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Other

Other (please specify): We accept both. Suppliers typically report the BOL date, and the buyers report the delivery date since railcars can take 21 days to reach their destination. These dates will

sometimes cross reporting periods.

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

https://www.mdt.mt.gov/other/webdata/external/administration/manuals/MOTORFUELS-GUIDELINES.pdf

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Montana Petroleum Association Inc

Sonny Capece - Executive Director

sonny@montanapetroleum.org (mailto:sonny@montanapetroleum.org)

406-442-7585

Montana Petroleum Marketers & Convenience Store Association

Brad Longcake - Association Executive

BradLongcake@longcakeconsulting.com (mailto:BradLongcake@longcakeconsulting.com)

406-438-1276

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes,

Yes.

https://www.mdt.mt.gov/other/webdata/external/administration/forms/MDT-ADM-008-CARRIERPOWEROFATTORNEY.PDF

STATE OF NEBRASKA

Section 1 – Contact Information

Agency: Nebraska Department of Revenue, Excise Tax and Compliance

Name: Marcia Leichner

Phone Number: (402) 595-2013

E-mail Address: marcia.leichner@nebraska.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Motor Fuels statutes are found in Neb. Rev. Stat. Chapter 66 (http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=66)

Motor fuels regulations can be found at: https://revenue.nebraska.gov/motor-fuels/motor-fuels- (https://revenue.nebraska.gov/motor-fuels/motor-fuels-legal-information/chapter-73-nebraska-fuels-tax) legal-information/chapter-73-nebraska-fuels-tax

Diesel:

Motor Fuels statutes are found in Neb. Rev. Stat. Chapter 66 (http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=66)

Motor fuels regulations can be found at: https://revenue.nebraska.gov/motor-fuels/motor-fuels- (https://revenue.nebraska.gov/motor-fuels/motor-fuels-legal-information/chapter-73-nebraska-fuels-tax) legal-information/chapter-73-nebraska-fuels-tax

Aviation Fuel:

Aircraft fuel statutes are found in Neb. Rev. Stat. Chapter 3 (http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=03)

Jet Fuel:

Aircraft fuel statutes are found in Neb. Rev. Stat. Chapter 3 (http://uniweb.legislature.ne.gov/laws/browse-chapters.php?chapter=03)

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level

Diesel: Distributor/Wholesaler Level

Aviation Fuel: Distributor/Wholesaler Level

Jet Fuel: Distributor/Wholesaler Level

Section 4 – First Receiver / Point of Taxation

First Receiver:

First Receiver: Not defined.

Point of Taxation:

Point of Taxation: Nebraska taxes at the distributor/wholesale level. Nebraska allows a maximum of two “pass-throughs” of the party remitting the tax. This is allowed in the form of an exemption. For example, a licensed supplier can sell tax free to a licensed distributor who remits the tax, or a licensed distributor can sell tax free to a licensed wholesaler who remits the tax.

See Neb. Rev. Stat. § 66-489 (1)(a)(iv) (http://uniweb.legislature.ne.gov/laws/statutes.php?statute=66-489)

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: Jan 1, 2026 through Dec 31, 2026 = 31.8 cents per gallon (subject to change semiannually)

Diesel: Jan 1, 2026 through Dec 31, 2026 = 31.8 cents per gallon (subject to change semiannually). Effective October 1, 2026, dyed diesel is subject to a tax of 0.25 cents per gallon.

Aviation Fuel: 5.0 cents per gallon

Jet Fuel: 3.0 cents per gallo

Ethyl Alcohol: Jan 1, 2026 through Dec 31, 2026 = 31.8 cents per gallon (subject to change semiannually)

Methyl Alcohol: Jan 1, 2026 through Dec 31, 2026 = 31.8 cents per gallon (subject to change semiannually)

LNG: Jan 1, 2026 through Dec 31, 2026 = 31.8 cents per gallon (subject to change semiannually)

CNG: Jan 1, 2026 through Dec 31, 2026 = 31.8 cents per gallon (subject to change semiannually)

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Gross Gallons

Please provide the reference information:

Per Neb. Rev. Stat. § 66-487 (https://nebraskalegislature.gov/laws/statutes.php?statute=66-487), Nebraska taxes based on gross gallons.

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Per Neb. Rev. Stat. § 66-1521 (https://nebraskalegislature.gov/laws/statutes.php?statute=66-1521), a petroleum release remedial action fee is imposed on the producer, refiner, importer, distributor, wholesaler, or supplier who engages in the sale or delivery of petroleum, for example motor vehicle fuels and clear and dyed diesel. The fee is due at the same point as the motor fuels tax. The rate is $.009 per gallon on motor vehicle fuels, including aviation gasoline, and $.003 per gallon on clear and dyed diesel, biodiesel, and jet fuel.

Effective Oct. 1, 2026, the fee on clear diesel, biodiesel, and jet fuel will increase to $.006 per gallon, and dyed diesel is not subject to the petroleum release remedial action fee.

Section 7 – Rate Updates

Please list any rate updates for your state:

The rate for motor vehicle fuels and diesel fuel is subject to change on a semiannual basis. Effective July 1, 2026, the motor fuels tax rate stayed the same at 31.8 cents per gallon.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Nebraska allows the following commission rates:

- Motor vehicle fuels and aviation fuel: Nebraska allows a commission of 5% on the first $5,000 of tax remitted and 2.5% upon all amounts above $5,000 of tax remitted each period. **Effective July 1, 2026, the commission was reduced to 4.75% on the first $5,000 of tax and 2.25% on tax above $5,000.**
- Diesel fuel and compressed fuel: Nebraska allows a commission of 2% on the first $5,000 of tax remitted and .5% upon all amounts above $5,000 of tax remitted each period. **Effective July 1, 2026, the commission was reduced to 1.75% on the first $5,000 of tax and .25% on tax above $5,000.**
- Effective July 1, 2012, commissions are not allowed on under reported tax assessed on an audit. If an audit determines that tax was over reported, the commission previously claimed on the over reported tax will be deducted from the audit credit.

Commission rates are referenced in the following statutes:

- Motor vehicle fuel and diesel: Neb. Rev. Stat. § 66-486 (http://uniweb.legislature.ne.gov/laws/statutes.php?statute=66-486)
- Compressed fuel: Neb. Rev. Stat. § 66-6,113 (http://uniweb.legislature.ne.gov/laws/statutes.php?statute=66-6%2C113)
- Aircraft fuel: Neb. Rev. Stat. § 3-148 (http://uniweb.legislature.ne.gov/laws/statutes.php?statute=3-148)

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

Per Reg 73-009.02 (https://revenue.nebraska.gov/motor-fuels/motor-fuels-legal-information/chapter-73-nebraska-fuels-tax) a diverted load occurs whenever the bill of lading or other transportation document for the fuel indicates a destination state other than the state to which the fuel is actually

delivered.

• 009.02A Whenever the bill of lading or other transportation document indicates a destination state other than Nebraska and the fuel is subsequently delivered to Nebraska, the liquid fuel carrier must register the diverted load and obtain a delivery permit number for the resulting diverted load prior to delivering the fuel.

Which diversion registry program do you use?: FuelTrac.US operated by Straight Dark Ventures, LLC (previously Trac III Systems, LLC)

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: A diversion permit must be obtained prior to delivering the diverted fuel whenever the bill of lading indicates a destination state other than the state to which the fuel was delivered. The diverted load should then be reported on the appropriate Nebraska Form 73 MFR and/or MFD (Nebraska Multiple Schedule of Receipts or Disbursements).

Origin/TCN	BOL Destination	Actual Destination	Tax Type	Product Type	Forms/Schedules
Your State	Your State	Other State	MVF	PC 065	MFR - SC2 & MFD SC7
Your State	Other State	Your State	MVF	PC 065	MFR - SC2
Other State	Other State	Your State	Undyed diesel	PC160	MFR - SC3
Other State	Your State	Other State	Undyed diesel	PC160	Not reported

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: Since Nebraska is a distributor state, tax would only be refunded or credited if the fuel was exported. In such instances, the licensee (exporter) would report a tax-paid purchase and export on the Nebraska return. If not licensed in Nebraska, a refund claim would need to be filed by the exporter.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

The **Nebraska Higher Blend Tax Credit Act** (https://nebraskalegislature.gov/FloorDocs/107/PDF/Final/LB1261.pdf)**(HBTC)** was created by LB 1261, with an operative date of July 21, 2022. Beginning with tax year 2022, retail dealers who sell ethanol blends of gasoline of E-15 or higher from motor fuels pumps at retail may receive a refundable income tax credit. The 2022 credit was equal to $.05 for each gallon of E-15 and $.08 for each gallon of E-25, E-30, and E-85 sold at retail during the prior calendar year. E-15 under this act, revised by LB 562 in 2023, means ethanol blended gasoline with more than 10% ethanol, but no more than 15% by volume; E-25 means ethanol blended gasoline with 25% ethanol; E-30 means ethanol blended gasoline with 30% ethanol; and E-85 means ethanol blended gasoline with 51% to 83% ethanol by volume.

For calendar year 2022, the total credits were limited to $2 million. Since the 2022 credits did not exceed 90% of the allowed total, the 2023 credit limit remained at $2 million.

For calendar years 2024 through 2028, the annual limit on tax credits is $5 million.

The refundable income tax credits allowed to the retailer for blends sold at retail in the prior calendar year are as follows:

Period/Calendar year

Tax credit on E-15

Tax credit on E-25 & higher

2023

5 cents per gallon

8 cents per gallon

2024

8 cents per gallon

8 cents per gallon

2025

9 cents per gallon

9 cents per gallon

2026

8 cents per gallon

8 cents per gallon

2027

7 cents per gallon

7 cents per gallon

2028

5 cents per gallon

5 cents per gallon

Retail dealers may distribute tax credits to their partners, members, shareholders, or beneficiaries in the same manner as income is distributed. Tax credits may be used to offset an income tax, premium tax, or financial institution tax liability and any excess tax credits may be refunded or carried forward until fully utilized. A complete application must be submitted for each calendar year a retail dealer would like to receive Nebraska higher blend tax credits.

Applications will be considered by the Nebraska Department of Revenue (DOR) in the order they are received. DOR began accepting applications on August 1, 2022, for calendar year 2021 activity. New applications will not be accepted after December 31, 2028.

The **E-15 Access Standard Act** (https://nebraskalegislature.gov/FloorDocs/108/PDF/Slip/LB562.pdf)was created by LB 562 which passed in the 2023 legislative session. The operative date is September 2, 2023. Beginning January 1, 2024, new retail sites that do not meet an exemption as a “small retail motor fuel site” must offer for sale E-15 gasoline from at least 50% of all qualifying motor fuels dispensers. Retail

dealers will provide a quarterly report of the number of gallons of motor fuels sold and the percentage of ethanol in each gallon sold. If the statewide ethanol blend rate does not reach 14% in 2026 based upon the quarterly reports, additional access requirements go into effect.

The **Nebraska Biodiesel Tax Credit Act** (https://nebraskalegislature.gov/FloorDocs/108/PDF/Slip/LB727.pdf)**(BTC)** was created by LB 727, with an operative date of September 2, 2023. Beginning with tax year 2024, retail dealers who sell biodiesel from motor fuels pumps at retail may receive a refundable income tax credit. The credit is equal to $.14 for each gallon of biodiesel sold at retail during the prior calendar year. Biodiesel is defined as fuel that meets ASTM D6751 specifications and with less than one percent blended with diesel fuel.

Retail dealers may distribute tax credits to their partners, members, shareholders, or beneficiaries in the same manner as income is distributed. Tax credits may be used to offset an income tax, premium tax, or financial institution tax liability and any excess tax credits may be refunded or carried forward until fully utilized. A complete application must be submitted for each calendar year a retail dealer would like to receive Nebraska biodiesel tax credits.

Applications may be submitted from January 1 to April 15 of each calendar year beginning in 2024. DOR may approve up to $1 million in tax credits in any calendar year. If the total amount of tax credits requested in any calendar year exceeds such limit, DOR will allocate the tax credits proportionately based upon the amounts requested. New applications will not be accepted after December 31, 2028.

The Sustainable Aviation Fuel Tax Credit was created by LB 937 passed in 2024. For tax years beginning on or after January 1, 2027, producers of sustainable aviation fuel may receive a nonrefundable credit for use against the income tax, the premiums, or the franchise tax. The credit equals the number of gallons of sustainable aviation fuel in all sold or used qualified mixtures multiplied by the sum of $0.75 plus the applicable supplementary amount. The supplementary amount is an amount equal to $0.01 for each percentage point by which a lifecycle greenhouse gas emissions reduction percentage of the sustainable aviation fuel exceeds 50%, not to exceed $0.50. The lifecycle greenhouse gas emissions reduction percentage is the percentage reduction achieved by sustainable aviation fuel as compared to petroleum-based jet fuel, as defined by federal law.

The producer must apply for the credit with DOR, and DOR may approve tax credits each State fiscal year until the total credits approved reach $500,000. The credit can only be claimed by a producer for a total of five taxable years. To qualify for the credit, the producer must register with DOR and provide certification from an unrelated party demonstrating compliance with any general requirements, supply chain traceability requirements, and information transmission requirements established under federal and any other information DOR may require.

This Act terminates on January 1, 2035.

Nebraska Department of Water, Energy, and Environment (DWEE) - Dollar and Energy Savings Loans Program (https://dee.nebraska.gov/state-energy-information/dollar-energy-saving-loans). On July 1, 2025, the Nebraska Department of Environment and Energy (NDEE) merged with the Department of Natural Resources (NEDNR), creating DWEE. The DWEE administers the Dollar and Energy Saving Loans Program. The program makes low-cost loans available for dedicated alternative fuel

projects. The maximum loan amount is $500,000 and the interest rate is 5% or less. (Refer to the Nebraska Department of Water, Energy, and Environment website for additional information.)

Nebraska Clean Diesel Rebate Program – (Refer to the Nebraska Department of Water, Energy, and Environment (https://dee.nebraska.gov/sites/default/files/publications/June%202025%20Nebraska%20Energy%20Quarterly.pdf) for more information.) The Department's Clean Diesel Rebate Program is offering several types of rebates: diesel school bus replacements, medium to heavy-duty diesel truck replacement, and irrigation engine replacement. All applications must be submitted to DWEE by August 31, 2026, to be considered. Here (https://dwee.nebraska.gov/sites/default/files/publications/25-025-2%20-%202024_School_Bus_Rebate_Reimbursement_Instructions.pdf) are the instructions for the school bus rebate; here (https://dwee.nebraska.gov/sites/default/files/publications/25-027-2%20-%202024_Diesel_Truck_Reimbursement_Instructions.pdf) for the diesel truck reimbursement, and here (https://dwee.nebraska.gov/sites/default/files/publications/24-022-01%202024_Irrigation_Engine_Rebate_Reimbursement_Instructions_1.pdf) for the irrigation engine rebate. DWEE will determine the number and type of rebates to award after evaluating applications for all Nebraska Clean Diesel programs.

Alternative Fuel Tax Refund

DOR will refund taxes paid on compressed fuel when used to operate buses capable of carrying seven or more passengers within or near a municipality. (Reference Neb. Rev. Stat. § 66■ (http://uniweb.legislature.ne.gov/laws/statutes.php?statute=66-6%2C109.01)6,109.01)

Alternative Fuel Vehicle Registration Fee

Nebraska requires any person who operates a motor vehicle powered by an alternative fuel on state highways to pay a registration fee. Alternative fuels include electricity, solar power, and any other source of energy not otherwise taxed under the motor fuels tax laws. Liquefied petroleum gas and compressed natural gas are not included; these fuels are subject to excise taxes imposed under the Compressed Fuel Tax Act. The $150 fee is collected by the Nebraska Department of Motor Vehicles at the time of vehicle registration. (Reference Neb. Rev. Stat. §§ (http://nebraskalegislature.gov/laws/statutes.php?statute=60-306) 66-306 and 60-3,191 (http://nebraskalegislature.gov/laws/statutes.php?statute=60-3%2C191)). Prior to January 1, 2025, the fee was $75. Alternative fuel motorcycles and plug-in hybrid electric vehicles are also subject to a $75 fee. In addition, commercially registered alternative fuel vehicles with a gross weight over 7,500 pounds are subject to a fee of three times the applicable fee.

Alternative Fuel Tax

The Compressed Fuels Act applies to all compressed fuels, including liquefied petroleum gas (LPG), compressed natural gas (CNG), and liquefied natural gas (LNG) and imposes an excise tax of $0.095 per gallon or gallon equivalent on all compressed fuel sold for use in registered motor vehicles. Additionally, each retailer of such fuel shall pay an excise tax of $0.068 per gallon or gallon equivalent on all compressed fuel sold for use in registered motor vehicles. These rates were effective January 1, 2019. Additional variable taxes, subject to change on January 1 and July 1 as specified under these statutes, also apply. (Neb. Rev. Stat. §§ 66-697 through (http://nebraskalegislature.gov/laws/browse-chapters.php?chapter=66) 66-6,116) For 2026, the total tax is $0.318 per gallon.

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: $.318/gallon effective 1/1/26

B100 - Misc. Taxability: Subject to the Environmental Fee

Ethanol - Motor Fuel Taxability: $.318/gallon effective 1/1/26

Ethanol - Misc. Taxability: Subject to the Environmental Fee

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is included in the statutory definition of diesel fuel and is taxed like diesel. The tax rate for all of 2025 and 2026 is $0.318/gallon. B100 is also subject to PRF at a rate of $0.003/gallon. Effective Oct. 1, 2026, the PRF rate increases to $0.006/gallon. Sales to a licensed distributor may be tax free. Imports by a licensed distributor placed in storage are subject to tax. Tax-free sales by the distributor from the tax-paid storage are addressed on the distributor return.

Ethanol: Ethanol produced for use as a blending component is included in the statutory definition of motor vehicle fuels and is taxed like gasoline. The tax rate for all of 2025 and 2026 is $0.318/gallon. Ethanol is also subject to petroleum release remedial action fee (PRF) at a rate of $0.009/gallon. Sales by a NE licensed producer to a NE licensed distributor may be tax free. Imports by a licensed distributor placed in storage are subject to tax. Tax-free sales by the distributor from the tax-paid storage are addressed on the distributor return.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Yes (same rate as mvf and diesel)

CNG - Conversion Rate: 5.660 pounds (2.567 kg) = 1 GGE. This is based upon the National Institute of Standards and Technology Handbook 130.

E85 - Taxability: Yes (same rate as mvf and diesel)

E85 - Conversion Rate: Not Applicable

Electric Vehicles/Electricity - Taxability: Yes – per LB 1317, passed in 2024 and effective 1/1/2025, the fee is $150 fee per vehicle – collected by Department of Motor Vehicles. Motorcycles and hybrids remain at $75. Beginning 01/01/2028, an excise tax of three cents per kilowatt hour will apply on electric energy used to charge the battery of a motor vehicle at a commercial electric vehicle charging station. Sales and use taxes will not be imposed once excise tax is in place. See LB 1317.

Gasoline Hybrid Vehicles - Taxability: Yes (gasoline portion taxed)

Gasoline Hybrid Vehicles - Conversion Rate: Not Applicable

Hydrogen - Taxability: Yes, while not specifically identified, would qualify as a compressed fuel.

LNG - Taxability: Yes (same rate as mvf and diesel)

LNG - Conversion Rate: 6.06 pounds = 1 DGE

LPG - Taxability: Yes (same rate as mvf and diesel)

Methanol or "M85" - Taxability: Taxable if blended with motor fuels or placed directly into the supply tank of a licensed motor vehicle.

Methanol or "M85" - Conversion Rate: Not Applicable

Other - Taxability: Fuel additives used to enhance engine performance, prevent fuel line freezing or clogging are not taxable if placed directly into the supply tank of a motor vehicle in quantities of one quart or less.

Other - Conversion Rate: Not Applicable

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Any product that is blended with either gasoline or undyed diesel for use in a licensed motor vehicle is taxable at the same rate as the gasoline and diesel.	$.318 (current rate)	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Owners of Nebraska tax-paid fuel that was subsequently destroyed or accidentally contaminated with another type of fuel may file a refund claim. Motor fuels tax will not be refunded on undyed diesel which was intentionally mixed with dyed diesel. See Nebraska Non-Ag Use Motor Fuels Tax Refund Claim, Form 84.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Nebraska Monthly Fuels Tax Return, Form 73	20th day of the month following the close of the reporting month	Same as report due date
Nebraska Ethanol and Biodiesel Producer's Return, Form 83	20th day of the month following the close of the reporting month	Same as report due date
Nebraska Motor Fuels Terminal Operator Report, Form 87	20th day of the month following the close of the reporting month	N/A
Nebraska Compressed Fuel Retailer Return, Form 86	20th day of the month following the close of the reporting tax period	Same as report due date
Nebraska Motor Fuels Use Tax Return, Form 74 (quarterly)	20th day of the month following the close of the reporting tax period	Same as report due date
Ethanol Blend Report, Form EBR (quarterly report filed by motor vehicle fuel retailers)	Electronic report due last day of the month following the end of the quarter. Effective 01/01/2024.	Informational report, no payment.

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): To be considered timely filed, an electronic return must be transmitted before midnight on the due date.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely filed if transmitted on or before the next business day following the 20th.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
All motor fuel tax returns and reports	A penalty of $50 is imposed on returns filed within 10 days after the due date. An additional penalty of $100, or 10% of the unpaid tax, whichever is greater, is imposed on the 11th day after the due date.	A penalty of $50 is imposed on returns filed within 10 days after the due date. An additional penalty of $100, or 10% of the unpaid tax, whichever is greater, is imposed on the 11th day after the due date.

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: All motor vehicle fuel products, including E85 and other ethanol blends such as E10 and E25, are taxed at the same rate. E85 is defined as ethanol blended gasoline with 51% to 83% ethanol by volume. Nebraska currently accepts product code 124 for all ethanol/gasoline blends; however, this may change in the future when the more exact ethanol content (E15, E25, E85, etc.) is required.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: No

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: N/A – Nebraska is a distributor/wholesaler state.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Gasoline, gasohol, and ethanol are not subject to sales tax. Diesel fuels are subject to sales tax when sold for uses other than to propel a vehicle. The sales tax rate is the state sales tax rate in effect plus any applicable local tax. The sales tax rate is applied to the dollar amount of the sale. For more information, see Reg 1-089 Energy Source Utility Exemption.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

Nebraska requires that all new licensees maintain a surety bond for the first year of their license. The security must be in the form of a bond issued by a surety company licensed and authorized to do business in Nebraska. The bonding requirements apply independently to specific tax programs:

1) The amount of the motor fuels bond must equal at least three times the anticipated monthly motor fuels tax liability, with a minimum bond amount of $20,000;

2) An aircraft fuels license requires a surety bond equal to at least three times the anticipated monthly aircraft fuels tax liability, with a minimum bond of $10,000; and

3) Compressed fuel retailers are required to have a minimum bond of $1,000.

There is no bonding requirement for the Nebraska PRF program or Liquid Fuel Carrier license.

During the initial year of a license, the account is monitored to ensure the appropriate bonding level is maintained. If, after that first year, the account is found to be in good standing, the surety bond may be canceled. However, if the account is not in good standing or reported liabilities materially exceed the bond, an extension or increase in the bond may be required.

Nebraska also maintains a cash bond fund to which licensees have contributed. The cash bond fund is used to reimburse the highway fund if a taxpayer no longer has a surety bond and if collection is improbable after the account is delinquent for 90 days. See Neb. Rev. Stat. (http://uniweb.legislature.ne.gov/laws/statutes.php?statute=66-733)§§ 66-733 to 66-736.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Terminal Operator	No	7, 10
Producer	Yes	1, 2, 3, 4, 5
Supplier	Yes	1, 2, 3, 4 ,5, 8
Distributor	Yes	1, 2, 3, 4 , 8
Importer	Yes	1, 3, 4, 8
Wholesaler	Yes	1, 2, 3, 4, 8
Exporter	No	2
Retailer	No	4
Carrier	No	6

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

If the fuel is exported from Nebraska by the seller or purchaser, no fuel taxes are required to be collected or remitted. Documentation must be kept to show the fuel was exported and to whom. The entity owning fuel when it leaves the state is required to be licensed as an exporter.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: No

Additional details (optional): No, we are a distributor/wholesaler tax state.

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Submit only the information changed/updated

Please provide details.:

Nebraska requires only the information that is changing be amended if filing a supplemental return. Nebraska will accept, however, the entire amended return.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: Late loads must be reported on the following month's return to avoid any penalty. Interest will still apply. Nebraska allows prior period transactions to be reported on the current month's return as long as they are within the statutory period for filing an amended return (three years) and the number of late loads is reasonable. If there are a large number of late loads, the Department may require an amended return be filed instead of adding to a current return. Software companies may limit the period of time for accepting prior period adjustments, however. We will move the transactions back to the appropriate month and bill for any interest and penalty due. Again, if transactions are reported by the due date of the next month's return (delayed only one month), for example, April transactions being reported on the current May return, there is interest, but no penalty due.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Neb. Rev. Stat. § 89-193 (https://nebraskalegislature.gov/laws/statutes.php?statute=89-193)addresses the content of an invoice and when one is required. Whenever the quantity is determined for a commodity sold from bulk, except sales from bulk of less than $20 and sales of motor vehicle fuel of less than $100, an invoice should be prepared.

The invoice should contain the following information:

1) The name and address of the buyer and seller involved in the transaction;

2) The date delivered;

3) The quantity delivered and the quantity upon which the price is based if different from the delivered quantity;

4) The identity in the most descriptive terms commercially practicable, including any quality representation made in connection with the sale; and

5) The count of individually wrapped packages, if more than one.

All producers, suppliers, distributors, wholesalers, or importers selling taxed fuel for resale must separately state the tax on the invoice or other billing document, or include a statement that the Nebraska fuel taxes have been paid on the motor fuel. If the invoice or other billing document does not contain the amount of the tax or the statement, the motor fuel shall be presumed to be untaxed and the purchaser is liable for the tax on the fuel. See Neb. Rev. Stat. § 66-717 (https://www.nebraskalegislature.gov/laws/statutes.php?statute=66-717).

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

The following entities are exempt from paying motor fuels taxes in Nebraska:

· United States government or its agencies. See Neb. Rev. Stat. § § 66-489 (6) (https://www.nebraskalegislature.gov/laws/statutes.php?statute=66-489)& 66-1521 (https://www.nebraskalegislature.gov/laws/statutes.php?statute=66-1521) (1)

· Metropolitan transit authority. See Neb. Rev. Stat. § 14-810 (https://nebraskalegislature.gov/laws/statutes.php?statute=14-1810).

· Native Americans purchasing motor fuels on a Nebraska Indian Reservation, if there is not an agreement between the State of Nebraska and the governing body of any federally recognized Indian tribe. See Neb. Rev. Stat. § 66-489 (5) (https://nebraskalegislature.gov/laws/statutes.php?statute=66-489). Currently, there are agreements with the three tribes with reservation land in Nebraska.

· Per Section 4 above, Nebraska allows two pass-throughs between certain licensees. See above.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Nebraska's statute does not provide for a limitations period with regard to filing amended returns which result in additional tax; however, the statute of limitations is three years for claiming a refund of tax. See Neb. Rev. Stat. § 66-722 (6) (https://nebraskalegislature.gov/laws/statutes.php?statute=66-722)and 66-726 (3) (https://nebraskalegislature.gov/laws/statutes.php?statute=66-726).

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

The statute of limitations for filing a refund claim is three years from the date the motor fuels taxes were paid. See Neb. Rev. Stat. § 66-726 (3). (https://nebraskalegislature.gov/laws/statutes.php?statute=66-726)

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Other

Other (please specify): For disbursements from Nebraska, we accept the BOL origin date. For receipts into Nebraska, we accept the delivery date.

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

Nebraska requires all returns be filed electronically. Paper copies of the return and instructions are available on the website; however, they must not be used for filing purposes. The paper copies are available here (https://revenue.nebraska.gov/about/forms/motor-fuels-forms) – see Tax Returns section.

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Nebraska Petroleum Marketers (https://www.npcainc.com)

Tim Keigher

tkeigher@npcainc.co (mailto:tkeigher@npcainc.co)

402-474-6691, ext. 1

Nebraska Trucking Association (https://members.nebtrucking.com/contact)

dorin@nebtrucking.com (mailto:dorin@nebtrucking.com)

402-476-8504

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes, if conversing with a non-officer of the company regarding confidential information. A Power of Attorney, Form 33, is available on our website (https://revenue.nebraska.gov/sites/default/files/doc/f_33_0.pdf).

STATE OF NEVADA

Section 1 – Contact Information

Agency: Department of Motor Vehicles

Name: ANGEL L. BRAZIL

Phone Number: (775) 684-4626

E-mail Address: albrazil@dmv.nv.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

NRS 360a, NRS 365, NRS 373, and NAC 365

Diesel:

NRS 360a, NRS 366, NRS 373, and NAC 366

Aviation Fuel:

NRS 360a, NRS 365, and NAC 365

Jet Fuel:

NRS 360a, NRS 365, and NAC 365

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level

Diesel: Distributor/Wholesaler Level

Aviation Fuel: Distributor/Wholesaler Level

Jet Fuel: Distributor/Wholesaler Level

Section 4 – First Receiver / Point of Taxation

First Receiver:

Nevada licensed supplier or dealer

Point of Taxation:

Any fuel supplier or dealer, who delivers fuel directly into the fuel supply tanks of a motor vehicle, including that of another licensed supplier or dealer, is responsible for collecting and remitting the tax on the sale to the State of Nevada.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: 0.23

Diesel: 0.27

Aviation Fuel: 0.02

Jet Fuel: 0.01

Ethyl Alcohol: -

Methyl Alcohol: -

LNG: 0.27

CNG: 0.21

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Billed Gallons

Please provide the reference information:

NRS 365 and 366

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Cleanup Fee 0.0075 – NRS 445c.330

Inspection Fee 0.00055 – NRS 590.120

Section 7 – Rate Updates

Please list any rate updates for your state:

Clark County Index taxes and Washoe County Indexes – rates change annually based on Producer Price Index.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Nevada has a two (2) percent collection allowance discount.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

Which diversion registry program do you use?: N/A

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: Nevada does not have a Diversion registry. Taxpayers file amended returns.

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: The party who erroneously submitted the

payment.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

The taxpayer collects the gross rate and remits the net rate but only if the tax filing is timely. NRS 365 and NRS 366.

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: N/A

B100 - Misc. Taxability: N/A

Ethanol - Motor Fuel Taxability: N/A

Ethanol - Misc. Taxability: N/A

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: No state taxes; subject to cleanup fee only

Ethanol: Nontaxable; subject to cleanup and inspections fees

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: N/A

CNG - Conversion Rate: N/A

E85 - Taxability: N/A

E85 - Conversion Rate: N/A

Electric Vehicles/Electricity - Taxability: N/A

Electric Vehicles/Electricity - Conversion Rate: N/A

Gasoline Hybrid Vehicles - Taxability: N/A

Gasoline Hybrid Vehicles - Conversion Rate: N/A

Hydrogen - Taxability: N/A

Hydrogen - Conversion Rate: N/A

LNG - Taxability: N/A

LNG - Conversion Rate: N/A

LPG - Taxability: N/A

LPG - Conversion Rate: N/A

Methanol or "M85" - Taxability: N/A

Methanol or "M85" - Conversion Rate: N/A

Other - Taxability: N/A

Other - Conversion Rate: N/A

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
All blend sticks are reportable, when blended the resulting fuel type will be taxable.		No

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: If the contaminated fuel is a taxable fuel type, this is required to be reported as a loss and taxes must be paid.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Monthly Tax Report	On or before the last day of the month immediately following the reporting period by 11:59 pm. If the due date is on a Saturday, Sunday, or a legal holiday, the due date will then fall on the next business day by 11:59 pm.	On or before the last day of the month immediately following the reporting period by 11:59 pm. If the due date is on a Saturday, Sunday, or a legal holiday, the due date will then fall on the next business day by 11:59 pm.

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): On or before the last day of the month immediately following the reporting period by 11:59 pm.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: If the due date is on a Saturday, Sunday, or a legal holiday, the due date will then fall on the next business day by 11:59 pm.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Monthly Tax Report	10%	10%

Additional information: Interest at the rate of 1% per month in addition to any administrative fines, which may also be imposed

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: Taxable gasoline mixed with ethyl = gasohol = taxable

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Licensed transporter

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: Suppliers and Dealers are mandated to report any fuel activity thru their tax return.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Yes, dyed diesel sales tax is collected by the Department of Taxation not the Department of Motor Vehicles. It is not collected on gasoline or clear diesel.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

A surety bond or other form of security must also be submitted to the Department before a supplier or dealer license will be issued. Pursuant to NRS 365.290 and 366.235, bond amounts shall be determined by taking the highest monthly tax liability and multiplying it times three.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Supplier	Yes	3
Dealer	Yes	3

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Fuel Exporter Report – Form mc038E

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Not Applicable

Section 33 – Amended Returns

How are amended returns filed in your state?: Paper

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Submit only the information changed/updated

Please provide details.:

Invoices are required with an explanation of the amendment.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: 30 days late load except for the reporting period for July; rates change during this period.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

1. BOL number
2. Origin/Destination
3. Shipper name
4. Consignee

5. Date
6. Number of gallons
7. Fuel Type
8. Invoices also include Carrier Name and Tax/Tax exempt

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Please refer to NRS 365.220 and NRS 366.220

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

3 years

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Please refer to NRS 365.380 (overpayments and refunds) and NRS 366.650 (overpayments and refunds)

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: No

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Delivery date (delivered sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

https://dmv.nv.gov/fuel.htm

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Paul Enos – Nevada Trucking Association

Peter Krueger – 3C House - lobbyist

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes, when applicable

https://dmv.nv.gov/pdfforms/vp136.pdf

STATE OF NEW HAMPSHIRE

Section 1 – Contact Information

Agency: Department of Safety - Road Toll Bureau

Name: Jennifer Hall

Phone Number: (603) 223-8067

E-mail Address: jennifer.l.hall@dos.nh.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Statutes: 259, 260, 146-A,146-D

Admin Rules: Saf-C 300, Saf-C 4200, Saf-C 4300

Diesel:

Statutes: 259, 260, 146-A,146-D

Admin Rules: Saf-C 300, Saf-C 4200, Saf-C 4300

Aviation Fuel:

Statutes: 259, 260, 146-A,146-D, 422:34

Admin Rules: Saf-C 300, Saf-C 4200, Saf-C 4300

Jet Fuel:

Statutes: 259, 260, 146-A,146-D, 422:34

Admin Rules: Saf-C 300, Saf-C 4200

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level, First Importation

Diesel: Distributor/Wholesaler Level, First Importation

Aviation Fuel: Distributor/Wholesaler Level, First Importation

Jet Fuel: Distributor/Wholesaler Level, First Importation

Section 4 – First Receiver / Point of Taxation

First Receiver:

First Receiver: **Saf-C 4203.02 Importers.**

(a) For the purpose of these rules "importer" means:

(1) An out-of-state seller who owns the product as it crosses the state line into New Hampshire, or has hired a transporter to deliver said product, and of which the title to said product passes to the customer, upon delivery at the customer facility; or

(2) An in-state purchaser that picks up the product out of state and owns it as it crosses the state line into New Hampshire, or hires a transporter to deliver said product to his/her facility.

(b) If a product is delivered by ship or barge, the connection at the flange shall be deemed the state line.

Note: Administrative Rule Saf-C 4203.02 Importers only affects the Environmental Fees.

Point of Taxation:

Point of Taxation: **260:32 Levy of Tolls and Exemptions. –**

There is hereby imposed a road toll of $.18 per gallon upon the sale of each gallon of motor fuel sold by distributors thereof, as adjusted according to RSA 260:32-a. The road toll shall be collected by the distributor from the purchaser and remitted to the state in the manner hereinafter set forth. All revenues collected from adjustments under RSA 260:32-a for rates that exceed $.18 per gallon shall be nonlapsing and continually appropriated to, and expended exclusively by, the department of transportation in accordance with RSA 260:32-b. Provided, that the road toll shall not apply to:

There is hereby imposed a road toll of $.18 per gallon upon the sale of each gallon of motor fuel sold by distributors thereof. The road toll shall be collected by the distributor from the purchaser and remitted to the state in the manner hereinafter set forth. Provided, that the road toll shall not apply to:

I. Sales to the United States government for use of the armed forces only.

II. Sales between duly licensed distributors;

III. Sale of motor fuel exported from the state;

IV. Bulk sales from distributors to the state of New Hampshire or its agencies; or

V. Sales from distributors to any city, town, county, school district, or village district.

VI. [Repealed.]

260:32-a Adjustment of Road Toll; Publication. – Paraphrased: *Effective July 1, 2014 based upon the Consumer Price Index the Road Toll Rate increased $0.042 per gallon from $0.18 to $0.222*

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $0.222

Diesel: $0.222

Aviation Fuel: $0.04

Jet Fuel: $0.005 FAR PART 121 CARRIERS / $0.02 PRIVATE & COMMERCIAL CARRIERS

Ethyl Alcohol: $0.222

Methyl Alcohol: $0.222

LNG: $0.222

CNG: $0.222

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Gross Gallons

Please provide the reference information:

Administrative Rule Saf-C 302.20: “Gallon” means a liquid measure that is not corrected for temperature and that contains 231 cubic inches or the equivalent of 4 1/4 pounds of propane or 100 cubic feet of natural gas. The term includes “gross gallons”.

Road Toll is calculated using reported Gross Gallon amounts on the following Distributor forms:

- MFD 1-S/AF (Revised 07/2018)
- AFD 1 (Revised 01/2017)
- BFD 1 (Revised 01/2017)

Environmental Fees are calculated using reported Gross Gallon amounts on the following Environmental forms:

RT51 (Revised 07/2013)

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Product Type

Road Toll****

Airway Tolls

OPC

ODD

Fuel Oil

Motor Oil

Auto Oil

Total Toll & Fees

Law Reference>>>

RSA 260:32 & 260:32-a

RSA 422:34

RSA 146-A

RSA 146-D

RSA 146-A

RSA 146-A

RSA 147- B:12

Alternative Fuels

$0.22200

$ 0.22200

Gasoline

$0.22200

$0.00215

$0.01331

$ 0.23746

Ethanol

$0.22200

$0.00215

$0.01331

$ 0.23746

Diesel - Undyed

$0.22200

$0.00215

$0.01331

$ 0.23746

Diesel - Dyed

$0.00215

$0.01331

$ 0.01546

Biodiesel-<100% Undyed

$0.22200

$0.00215

$0.01331

$ 0.23746

Biodiesel-<100% Dyed

$0.00215

$0.01331

$ 0.01546

Biodiesel-100% Undyed

$0.22200

$ 0.22200

Biodiesel-100% Dyed

$ -

Aviation Gasoline

$ -

$0.04000

$0.00215

$0.01331

$ 0.05546

Jet Fuel – FAR Part 121

$0.00500

$0.00215

$ 0.00715

Jet Fuel – Private & Commercial

$0.02000

$0.00215

$ 0.02215

Heating Oils

$0.00215

$0.02500

$ 0.02715

Motor Oils

$0.00215

$0.01263

$0.05000

$ 0.06478

Asphalt / Other

$0.00215

$ 0.00215

**** = The State of New Hampshire refers to Motor Fuel Tax as Road Toll

Section 7 – Rate Updates

Please list any rate updates for your state:

None

Section 8 – State Collection Allowance

Please describe your state collection allowance:

None

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

There are currently no known State incentives offered in New Hampshire, however, New Hampshire is the proud home of the Granite State Clean Cities Coalition (https://www.granitestatecleancities.nh.gov/).

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: $0.222

B100 - Misc. Taxability: None

Ethanol - Motor Fuel Taxability: $0.222

Ethanol - Misc. Taxability: Subject to the Oil Discharge Fee and the Oil Pollution Fee

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is treated like diesel fuel. Importers of B100 are required to be licensed as a Motor Fuel & Aviation Fuel Distributor. Road Toll is due upon first sale to an unlicensed person or entity at the rate of $0.222/gallon. Any person who [within the State of New Hampshire] refines, distills, prepares, blends, manufactures, or purchases biodiesel on which the road toll has not been paid and who is not a licensed and bonded distributor in accordance with RSA 260:36, shall become licensed with the department as a Biodiesel Fuel Distributor. Import of B100 or D100 is exempt from ODPC licensing/ reporting/ taxability as neither are petroleum based.

Ethanol: Ethanol is treated like gasoline. Importers of Ethanol are required to be licensed as a Motor Fuel & Aviation Fuel Distributor. Road Toll is due upon first sale to an unlicensed person or entity at the rate of $0.222/gallon. Environmental fees (ODD and OPC) are due upon import by the company who owns the product as it crosses into the State.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Yes

CNG - Conversion Rate: $0.222 per Gasoline Gallon Equivalent (126.67 cubic feet or 5.66 pounds)

E85 - Taxability: Yes, but it is not readily available in the State.

Electric Vehicles/Electricity - Taxability: No

Gasoline Hybrid Vehicles - Taxability: Only gasoline placed into vehicle is subject to Road Toll of $0.222 per gallon.

Hydrogen - Taxability: No

LNG - Taxability: Yes

LNG - Conversion Rate: $0.222 per Diesel Gallon Equivalent (1.88 gallons or 6.06 pounds)

LPG - Taxability: Yes

LPG - Conversion Rate: $0.222 per Gasoline Gallon Equivalent (1.35 gallons)

Methanol or "M85" - Taxability: Yes, but it is not readily available in the State

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Ethanol (E00-E99)	$0.222/ gallon	Yes
Biodiesel (B00-B99)	$0.222/ gallon	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: NH RSA 260:38 paragraph II states: “The department shall allow, upon proper proof, any losses due to any catastrophe or extraordinary circumstances. A licensed distributor shall report immediately to the road toll administration any losses sustained by the distributor through fire, accident, or unavoidable calamity, in order that the road toll administration may make any investigation it may deem necessary. In such cases, the distributor shall not delay reporting the loss until the filing of the next monthly report. Failure to report any losses promptly may result in the refusal of the road toll administration to allow credit for such losses against the distributor's road toll liability.” Form RT 218 “Loss of Petroleum Product Notification” is the prescribed form Distributors must fill out to report a loss to the Bureau.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Motor Fuel & Aviation Fuel Distributor Report (MFD 1-S/AF)	20th day of following calendar month	20th day of following calendar month
Motor Fuel & Petroleum Products Transporter's Report (RT 113)	20th day of following calendar month	20th day of following calendar month
Oil Discharge & Pollution Control Report (RT 51)	20th day of following calendar month	20th day of following calendar month
Biodiesel Fuel Distributor Report (BDF 1)	20th day of following calendar month	20th day of following calendar month
Alternative Fuels Dealer Report (AFD 1)	20th day of following calendar month	20th day of following calendar month

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): An electronically filed return would be considered timely if filed at 11:59 pm EST on the due date.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: The report(s) and payment(s) would be due on the first business day following the weekend (i.e. Monday) or the holiday.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Monthly Motor Fuel & Aviation Fuel Distributor Report (MFD 1-S/AF)	10% of the amount due or if nothing is due $1 for each day late.	10% of the amount due and interest at 0.75%* per month or 9%* annual rate.
Monthly Motor Fuel & Petroleum Products Transporter's Report (RT 113)	$500 penalty if return is filed late. Failure to timely report a delivery results in a penalty of $500 or $10 per unreported delivery, whichever is greater.	Interest charged on penalty amount only at rate of 0.75%* per month or 9%* annual rate.
Monthly Oil Discharge & Pollution Control Report (RT 51)	10% of the amount due or if nothing is due $1 for each day late.	10% of the amount due and interest at 0.75%* per month or 9%* annual rate.
Monthly Biodiesel Fuel Distributor Report (BDF 1)	10% of the amount due or if nothing is due $1 for each day late.	10% of the amount due and interest at 0.75%* per month or 9%* annual rate.
Monthly Alternative Fuels Dealer Report (AFD 1)	10% of the amount due or if nothing is due $1 for each day late.	10% of the amount due and interest at 0.75%* per month or 9%* annual rate.

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 is not readily available in our state, however if it were sold in New Hampshire, it would be taxed at the same rate as gasoline.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Any carrier who meets criteria per RSA 260:42 is required to be licensed and file a monthly Motor Fuel and Petroleum Products Transporter's Report (RT 113). RSA 260:42 Motor Fuel and Petroleum Products Transporter. – I. Every person not registered as a distributor who transports motor fuel or products subject to the fees stipulated in RSA 146-A, to a point or points outside the state from a point or points within the state, to a point or points within the state from a point or points outside the state, or to a point or points within the state from a point or points within the state, every common carrier or contract carrier who transports motor fuel or petroleum products, and every licensed distributor who transports motor fuel or petroleum products exclusive of the carrier's own product shall be licensed with the commissioner as a motor fuel and petroleum products transporter.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: Not applicable, New Hampshire taxes at the Distributor level (last licensee).

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: No

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

260:36 Application for License; Licensing of Distributors. – It shall be unlawful for any person to sell or use motor fuel upon which the road toll imposed and collected under this subdivision has not been paid, unless the person is the holder of a valid license to engage in business as a distributor of motor fuels. To procure a motor fuel distributor license, an application, signed subject to prosecution for unsworn falsification and accompanied by a

bond, shall be filed with the department in such form as the commissioner may prescribe. Once approved, the department shall issue a license certificate valid only for the distributor in whose name issued. The license shall be unassignable and shall remain in full force and effect from the date of issuance through June 30 unless cancelled, suspended, or revoked. The license shall be renewable upon completion of an annual application renewal form, provided that the distributor is in good standing with the division. Renewals are effective July 1 through June 30. The department shall make available to each distributor, monthly, a list of current licenses issued under this section.

260:36-d Biodiesel Distributor License. –

I. Any person who refines, distills, prepares, blends, manufactures, or purchases biodiesel on which the road toll has not been paid and who is not a licensed and bonded distributor in accordance with RSA 260:36, shall become licensed with the department.

II. Any licensee that refines, distills, prepares, blends, manufactures, or purchases more than 10,000 gallons of biodiesel in a monthly period shall be required to file with the department a bond in accordance with RSA 260:37.

III. For all non-bonded licensees an annual fee for the license shall be $25.

IV. Each biodiesel distributor licensee shall file a monthly return with the department in accordance with RSA 260:38, I.

V. The license shall be unassignable and shall remain in full force and effect on a fiscal year basis from July 1 through June 30 unless cancelled, suspended, or revoked. The license shall be renewable upon completion of an application renewal form, provided that the distributor is in good standing with the division. The department shall furnish each licensee, monthly, a list of current licenses issued under this section.

VI. Any person who shall use any biodiesel or biodiesel blend, upon which the road toll has been paid to the state of New Hampshire, shall be entitled to a refund to the extent of the amount paid, if the biodiesel or biodiesel blend was used in any other way than generating power in an internal combustion engine while traveling on the ways, except that no refunds on biodiesel or biodiesel blends shall be paid on biodiesel or biodiesel blends used while idling a registered motor vehicle. All refunds shall be subject to the same conditions as set forth in RSA 260:47.

260:36-e Application for License as an Alternative Fuel Dealer. –

I. It shall be unlawful for any person to sell or use alternative fuel upon which the road toll imposed and collected under this subdivision has not been paid, unless the person is the holder of a valid license to engage in business as a dealer of alternative fuels. To procure an alternative fuel dealer license, an application, signed subject to prosecution for unsworn falsification and accompanied by a bond, shall be filed with the department in such form as the commissioner may prescribe. Once approved, the department shall issue a license certificate valid only for the dealer in whose name issued. The license shall be unassignable and shall remain in full force and effect from the date of issuance through June 30 unless

cancelled, suspended, or revoked. The license shall be renewable upon completion of an annual application renewal form, provided that the dealer is in good standing with the division. Renewals are effective July 1 through June 30.

II. A person who has facilities for placing alternative fuel into the supply system of an internal combustion engine fueled by individual portable containers of 10 gallons or less is not required to be licensed as an alternative fuel dealer, provided that the fuel is only used for exempt purposes.

III. Any person who acts as an alternative fuel dealer and who does not hold a valid license issued under paragraph I shall pay a penalty of $500 for each month of operation without a license or a penalty of 10 percent of the tax assessed on the total purchases made during the unlicensed period, whichever is greater. This penalty shall immediately accrue and shall bear interest as specified in RSA 260:40-a.

IV. When an alternative fuel dealer license application is filed by a person whose previous license was canceled for cause by the department, or the department believes that such application was not filed in good faith, or is filed by another person as a subterfuge for the actual person in interest whose previous license has been canceled, the department may, if evidence warrants, refuse to issue a license for such an application.

V. An alternative fuel dealer shall:

(a) Collect and remit road tolls as provided in this subdivision.

(b) File in the same manner as a distributor in accordance with RSA 260:38.

(c) Be subject to the same penalty for failure to report or pay road toll in accordance with RSA 260:40.

260:37 Bond Required of Licensed Distributor. –

I. (a) Every distributor shall file with the department a bond:

(1) In an amount equal to approximately 2 times the monthly road toll liability of the distributor, but not less than $10,000, on a form to be approved by the commissioner;

(2) With a surety company authorized to engage in business with the state as surety thereon;

(3) Upon which such distributor shall be the principal obligor and the state of New Hampshire shall be the obligee;

(4) Conditioned upon the prompt filing of true reports and the payment by the distributor of all motor vehicle road tolls which are imposed and which are to be collected under this subdivision, together with all penalties and interests thereon, and generally upon faithful compliance with the provisions of this subdivision.

(b) Changes in the monthly road toll liability level shall also require the bond amount to be adjusted so as to comply with this section.

(c) Annually, or sooner, the department shall review the distributor's average liability based on the prior 6 months' road toll returns and, if applicable, notify the distributor of the

required adjustment in the level of the bond. Failure to comply with the adjustment or to maintain the bond at the required level shall result in the cancellation of the license.

II. Any surety on any bond furnished by any distributor as above provided shall be released and discharged from any and all liability accruing on the bond after the expiration of 60 days from the date upon which such surety shall have filed with the commissioner a written request to be released and discharged.

III. In lieu of furnishing a bond executed by a surety company, a distributor may deposit with the state treasurer cash or obligations of the United States or obligations of any federal agency fully guaranteed by the United States or bonds of the state of New Hampshire to the amount of the bond required by this section.

260:37-a Licensed Distributors Exempt from Bond Requirement. –

I. A distributor may request a release or reduction of the bond required pursuant to RSA 260:37 if the distributor has complied with all licensing, reporting, and payment requirements of this chapter for the immediately preceding 3 consecutive years, provided that such distributors first provide audited financial statements for the immediately preceding 3 years and have been licensed as distributors in good standing in New Hampshire for the immediately preceding 5 consecutive years. If the commissioner or his or her designee determines that release or reduction of the bond will not unreasonably jeopardize state revenues, the bond shall be released or reduced.

II. In the event a distributor exempt under paragraph I fails to remain in compliance with this chapter, the commissioner may reimpose the bond requirement under RSA 260:37 if he or she determines that a material change in circumstances has occurred and that state road toll revenue will be unreasonably jeopardized without imposition of the bond. The commissioner shall notify a distributor of the requirement to obtain a new bond under this paragraph in writing, and shall provide the distributor 30 days to secure a new bond.

III. A distributor aggrieved by a decision of the commissioner under paragraph II may appeal the decision pursuant to RSA 260:6.

260:39 Power to Suspend, Revoke, or Cancel Licenses; Surrender of Bond. –

I. (a) If a distributor fails to maintain an active bond, as required by RSA 260:37, or at any time files a false monthly report, or willfully fails, neglects, or refuses to file the monthly report, or to pay the full amount of the road toll as required by this subdivision, the commissioner or his or her designee, after 10 days' written notice by certified mail directed to the last known address appearing on the files of the department:

(1) Shall revoke or suspend the distributor's license, effective as of the date of the written notice; and

(2) Shall fix a time and place at the department's bureau of hearings, within 10 days of the written notice, where the licensee may appear and show cause why such license should be reinstated. The license shall remain revoked or suspended until a hearing is conducted and a decision is rendered by the hearings examiner.

(b) The written notice shall be presumed to have been served, upon return of the certified receipt signed by the licensee, or 3 days after mailing to the last known address on record of the licensee, whichever comes first.

(c) Any distributor whose license remains suspended or revoked by the commissioner after a hearing may, within 30 days from the date of such decision, appeal to the superior court of Merrimack county.

II. Upon receipt of a written request from any distributor to cancel the license issued to the distributor, the commissioner shall have the power to cancel the license effective 60 days from the date of the receipt of the written request. No license shall be cancelled unless the distributor shall, prior to the date of the cancellation, have paid all road tolls payable, together with all penalties and interest accruing under the provisions of this subdivision and until the distributor shall have surrendered to the commissioner its license certificate. If, upon investigation, the department shall find that any person to whom a license has been issued is no longer engaged in the sale of motor fuel as a distributor, and has not been so engaged for a period of 6 months, the commissioner shall have the power to cancel such license by giving the person 60 days' notice of cancellation mailed to the last known address of the person, in which event the license certificate issued to the person shall be surrendered to the department.

III. In the event that the license of any distributor shall be cancelled by the commissioner as provided, in this section and in the further event that the distributor shall have paid all road tolls due, together with all penalties and interest accruing under any of the provisions of this subdivision, the commissioner shall cancel and surrender the bond, cash, or securities filed by the distributor.

260:39-a Power to Suspend or Revoke Licenses of Distributors Exempt from Bond Requirement. –

I. If a distributor that has been granted a released or reduced bond pursuant to RSA 260:37-a files a false monthly report or willfully fails, neglects, or refuses to file a monthly report or pay the full amount of the road toll as required by this subdivision, the commissioner or his or her designee may immediately revoke or suspend the distributor's license.

II. The commissioner shall provide written notification of his or her decision to revoke or suspend the distributor's license. Such notification shall provide a date, time, and place at the department's bureau of hearings where the distributor may appear and show cause as to why the license should be reinstated, provided that the license shall remain revoked or suspended until otherwise ordered by a hearings examiner. Such hearing shall be held within 10 days of the date on the notification of suspension or revocation.

III. The written notification of suspension or revocation shall be presumed to have been served if sent to the last known recorded address of the licensee.

IV. Any distributor whose license remains revoked or suspended after a hearing conducted pursuant to paragraph II may appeal the hearing examiner's decision to the superior court of Merrimack County within 30 days of the date of such decision.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Motor Fuel & Aviation Fuel Distributor	Yes	1,2,3,4,5,7,8
Oil Discharge & Pollution Control	Yes	1,2,7
Motor Fuel & Petroleum Products Transporter	No	6
Alternative Fuel Dealer	Yes	4
Biodiesel Fuel Distributor	Yes	1,2,3,4,5,7,8,9

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

In order to obtain export credit the individual that owns the product as it is exported from NH must be licensed in NH and report the exported amounts on their corresponding returns. The process is the same regardless of whether the title transfer occurs at a terminal or non-terminal.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Additional details (optional): In NH, taxes are only required to be collected at the rack if the sale is made to a taxable entity. Entities that are licensed NH distributors, a branch of the US Government Armed Forces, or a State/Local Government are exempt from paying motor fuel taxes.

Section 33 – Amended Returns

How are amended returns filed in your state?: Both

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Submit only the information changed/updated

Please provide details.:

When submitting an amendment, licensees should report only the information necessary to correct the originally filed return.

- **If a load was omitted:** Submit only the information related to the missing load.
- **If correcting gallonage for a previously reported load:** Re■report that load using a positive or negative gallon adjustment to arrive at the correct total.
- **If correcting qualitative information** (such as product codes or carrier details): First file a reversing entry with negative gallons to remove the original transaction, then submit a new entry containing the corrected information.

If the amendment results in additional tax owed and is filed **after** the reporting period due date, penalty and interest will apply.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: New Hampshire does not permit a grace period for reporting late loads. Penalty and interest amounts are identified in Section 22.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

New Hampshire does not have a statutory requirement specifying data elements to be contained on the BOL/Shipping document and or the Invoice, however, the following elements are necessary to successfully report a transaction on one or all the returns identified in Section 18:

- Company Name
- License Number
- FEIN
- Schedule Type
- Product Type
- Month
- Year
- Carrier Legal Name
- Carrier FEIN
- Mode Code
- Point of Origin & Destination
- Supplier
- Supplier FEIN
- Purchaser
- Purchaser FEIN
- Date Received
- Date Delivered
- Document Number
- Gross Gallons
- Net Gallons

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

260:32 Levy of Tolls and Exemptions. –

…. Provided, that the road toll shall not apply to:

I. Sales to the United States government for use of the armed forces only.

II. Sales between duly licensed distributors;

III. Sale of motor fuel exported from the state;

IV. Bulk sales from distributors to the state of New Hampshire or its agencies; or

V. Sales from distributors to any city, town, county, school district, or village district.

VI. [Repealed.]

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

New Hampshire's statute of limitations to file amendments to remit additional tax is four years from the due date of the originally filed return.

260:41 May Estimate Motor Fuel; Period of Limitation. –

III. All road tolls due and unpaid under the provisions of this subdivision shall be assessed within 4 years after such tolls become due.

260:43 Retention of Records by Distributors, Special Fuel Users, and Transporters. – Each distributor, special fuel user, and transporter shall maintain and keep for a period of 4 years such records of motor fuel and petroleum products sold and distributed or otherwise disposed of within this state, together with invoices, bills of lading, and other pertinent records and papers as may be necessary for the reasonable administration of this subdivision.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

New Hampshire's statute of limitations to refund motor fuel tax is four years from the due date of the originally return filed by the Motor Fuel Distributor.

260:50 Refund of Tolls Erroneously or Illegally Collected. –

I. If the commissioner decides that any road tolls or interest or penalties have been erroneously or illegally collected from any distributor, the distributor shall be entitled to a refund thereof, or the amount may be deducted from any subsequent return.

II. No refunds or deductions shall be made under the provisions of this section unless a written statement, signed subject to prosecution for unsworn falsification, setting forth the circumstances shall be filed with the department within 4 years from the date of payment of road tolls illegally or erroneously collected. Errors in making a return may be corrected on any subsequent return with proper explanation.

Any person requesting a refund of the road toll paid on motor fuel purchased in New Hampshire which was used for purposes other than for use in motor vehicles on the ways of this state shall complete and submit the applicable form to the administration per Saf-C 310.01(a)(1-11). The refund application must be submitted in accordance with the filing deadlines specified in RSA 260:47, RSA 260:48, RSA 260:52-b, RSA 260:52-e, and RSA 260:52-g.

260:47 Refunds. –

I. Any person who shall be entitled to a refund of the road toll paid shall be reimbursed the amount of the road toll paid subject to the following conditions:

(a)(1)(A) Except as provided in subparagraph (2), all applications for refunds shall be made subject to prosecution for unsworn falsification pursuant to RSA 641:3 and shall be filed with the department:

i) Annually, no later than April 15 following the end of the calendar year, or

ii) If, at the close of any quarter of the calendar year at least $750 is payable in aggregate under these provisions to such person with respect to fuel used during the calendar year, an application may be filed under this subparagraph no later than the close of the subsequent quarter.

260:48 Retail Dealers. –

In addition to the provisions of RSA 260:47 any retail dealer shall be entitled to a refund for tolls paid on account of shrinkage or loss by evaporation of motor fuel. The procedure for such refund shall be as follows:

II. All applications for refunds shall be made subject to prosecution for unsworn falsification and shall be made semi-annually within 90 days after June 30 and December 31, respectively.

260:52-b Refunds to Private School Bus Owners. –

II. All applications for refunds shall be made under penalty of unsworn falsification pursuant to RSA 641:3, and shall be filed with the department no later than the deadline provided under RSA 260:47, III.

260:52-e Refunds to Eligible Nonprofit Corporations. –

II. All applications for refunds shall be made under penalty of unsworn falsification pursuant to RSA 641:3, and shall be filed with the road toll administration no later than the deadline provided under RSA 260:47, III, and the records of such applicants shall be open to audit by the department at any time.

260:52-g Refunds to Eligible Credit and Fuel Card Issuers. –

II. All applications for refunds shall be made under penalty of unsworn falsification pursuant to RSA 641:3, and shall be filed with the department no later than the deadline provided under RSA 260:47, III, and the records of such applicants shall be open to audit by the department at any time.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Other

Other (please specify): New Hampshire requires the date received to be reported on receipt schedules, requires the date delivered to be reported on disbursement schedules, and requires the date delivered to be reported on delivery schedules.

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

Templates of returns and schedules are located on the Road Toll website on the Resources, Documents, Links page.

https://www.administration.dos.nh.gov/road-toll/resources-documents-links

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: No

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

New Hampshire does not require Power of Attorney.

STATE OF NEW JERSEY

Section 1 – Contact Information

Agency: NJ Division of Taxation

Name: Michael Palombo

Phone Number: (609) 322-6410

E-mail Address: michael.palombo@treas.nj.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

54:39-101 et.al

54:15b-1 et.al

Diesel:

54:39-101 et.al

54:15b-1 et.al

Aviation Fuel:

54:39-101 et.al

54:15b-1 et.al

Jet Fuel:

54:39-101 et.al

54:15b-1 et.al

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack, Import into State

Diesel: At the terminal rack, Import into State

Aviation Fuel: Other

Aviation Fuel - Other (please specify): When sold to a reseller that isn't an Aviation Fuel Dealer or isn't a Supplier, or to the end user (aircraft).

Jet Fuel: Other

Jet Fuel - Other (please specify): When sold to a reseller that isn't an Aviation Fuel Dealer or isn't a Supplier, or to the end user (aircraft).

Section 4 – First Receiver / Point of Taxation

First Receiver:

n/a

Point of Taxation:

MFT: N.J.S.A. 54:39-104
The tax imposed on the use of motor fuel and aviation fuel shall be measured by invoiced gallons of fuel removed, other than by a bulk transfer, from the terminal transfer system within New Jersey, from the terminal transfer system outside New Jersey for delivery to a location in New Jersey as represented on the shipping papers, provided that the supplier imports the motor fuel or aviation fuel for the account of the supplier, or the supplier has made a tax precollection election, and upon sale in a terminal or refinery in New Jersey to a person not holding a supplier's or permissive supplier's license.

PGRT: 54:15B-3 Petroleum products tax.
3. a. (1) (a) There is imposed on each company which is engaged in the refining or distribution, or both, of petroleum products other than highway fuel and aviation fuel and which distributes such products in this State a tax at the rate of seven percent of its gross receipts derived from the first sale of petroleum products within this State and there is imposed on each company which is engaged in the refining or distribution, or both, of highway fuel a tax at the rate of 12.85 percent, as adjusted pursuant to subsection c. of this section, of its gross receipts derived from the first sale of those products within this State.
(b) The applicable tax rate for gasoline, blended fuel that contains gasoline or is intended for use as gasoline, and liquefied petroleum gas, which are taxed as a highway fuel pursuant to subparagraph (a) of this paragraph, shall be converted to a cents-per-gallon rate, rounded to the nearest tenth of a cent, and adjusted quarterly by the director, effective on July 1, October 1, January 1, and April 1, based on the average retail price per gallon of unleaded regular gasoline in the State, as determined in the most recent survey of the retail price per gallon of gasoline that includes a Statewide representative random sample conducted by the Board of Public Utilities, Office of the Economist, or its successor.
(c)
The cents-per-gallon rate determined pursuant to subparagraph (b) of this paragraph shall not be less than the rate determined for the average retail price per gallon of unleaded gasoline in the State on July 1, 2016.

(d) The applicable tax rate for diesel fuel, blended fuel that contains diesel fuel or is intended for use as diesel fuel, and kerosene, other than aviation grade kerosene, which are taxed as a highway fuel pursuant to subparagraph (a) of this paragraph, shall be converted to a cents- per-gallon rate, rounded to the nearest tenth of a cent, and adjusted quarterly by the director, effective on July 1, October 1, January 1, and April 1, based on the average retail price per gallon of number 2 diesel in the State, as determined in the most recent survey of retail diesel fuel prices that includes a Statewide representative random sample conducted by the Board of Public Utilities, Office of the Economist, or its successor. Notwithstanding the provisions of subparagraph (a) of this paragraph to the contrary, for the period from the 2016 implementation date through December 31, 2016, no rate of tax shall be applied to diesel fuel, blended fuel that contains diesel fuel or is intended for use as diesel fuel, or kerosene, other than aviation grade kerosene; for the period from January 1,

2017 through June 30, 2017, the applicable rate for those fuels shall be 70 percent of the rate otherwise determined pursuant to subparagraph (a) of this paragraph, and for July 1, 2017 and thereafter the applicable rate for those fuels determined pursuant to subparagraph (a) of this paragraph.
(e) The cents-per-gallon rate determined pursuant to subparagraph (d) of this paragraph shall not be less than the rate determined for the average retail price per gallon of number 2 diesel in the State on July 1, 2016.
(f) The applicable tax rate for fuel oil determined pursuant to subparagraph (a) of this paragraph shall be converted to a cents-per-gallon rate, rounded to the nearest tenth of a cent, and adjusted quarterly by the director, effective on July 1, October 1, January 1, and April 1, to reflect the average price per gallon, without State or federal tax included, of retail sales of number 2 fuel oil in the State, as determined in the most recent survey of retail diesel fuel prices that included a Statewide representative random sample conducted by the Board of Public Utilities, Office of the Economist, or its successor.
(g) The cents-per-gallon rate determined pursuant to subparagraph (f) of this paragraph shall not be less than the rate determined for the average price per gallon, without State or federal tax included, of retail sales of number 2 fuel oil in the State on July 1, 2016.
(h) On and after the 10th day following a certification by the review council pursuant to subsection c. of section 19 of P.L.2016, c.57 (C.52:18A-257), no tax shall be imposed pursuant to this paragraph.
(2) (a) In addition to the tax, if any, imposed by paragraph (1) of this subsection, a cents-per-gallon tax is imposed on each company's gross receipts derived from the first sale of petroleum products within this State on gasoline, blended fuel that contains gasoline or that is intended for use as gasoline, liquefied petroleum gas, and aviation fuel at the rate of four cents per gallon; and
(b) In addition to the tax, if any, imposed by paragraph (1) of this subsection, a cents- per-gallon tax is imposed on each company's gross receipts derived from the first sale of petroleum products within this State on diesel fuel, blended fuel that contains diesel fuel or is intended for use as diesel fuel, and kerosene, other than aviation grade kerosene, at the rate of four cents per gallon before July 1, 2017 and at the rate of eight cents per gallon on and after July 1, 2017.
b.
There is imposed on each company that imports or causes to be imported, other than by a company subject to and having paid the tax on those imported petroleum products that have generated gross receipts taxable under subsection a. of this section, petroleum products for use or consumption by it within this State a tax at the rate or rates, determined pursuant to subsection a. of this section, on the consideration given or contracted to be given and the gallonage for such petroleum products if the consideration given or contracted to be given for all such deliveries made during a quarterly period exceeds $5,000.
c. (1) For State fiscal years 2018 through 2026, the rate of tax imposed on highway fuel pursuant to subsection a. of this section shall be adjusted annually so that the total revenue derived from highway fuel shall not exceed the highway fuel cap amount.
c. (1) For State fiscal years 2018 through 2026, the rate of tax imposed on highway fuel pursuant to subsection a. of this section shall be adjusted annually so that the total revenue derived from highway fuel shall not exceed the highway fuel cap amount.
(2) The State Treasurer shall, on or before December 31, 2016, determine the highway fuel cap amount as the sum of:
(a) the taxes collected for State Fiscal Year 2016 pursuant to paragraphs (1) and (2) of subsection

a. of section 3 of P.L.2010, c.22 (C.54:39-103) on highway fuel,
(b) the amount derived from taxing the gallonage of highway fuel subject to motor fuel tax in State Fiscal Year 2016 at the rate of four cents per gallon, and
(c) the amount that would have been derived from taxing the gallonage of highway fuel subject to motor fuel tax in State Fiscal Year 2016 at the rate of 23 cents per gallon.
(3) On or before August 15 of each State Fiscal Year following State Fiscal Year 2017, the State Treasurer and the Legislative Budget and Finance Officer shall determine the total revenue derived from:
(a) the taxes collected for the prior State Fiscal Year pursuant to paragraphs (1) and (2) of subsection a. of section 3 of P.L.2010, c.22 (C.54:39-103) on highway fuel,
(b) the revenue that would be derived from imposing the tax pursuant to paragraph (2) of subsection a. of this section on highway fuel at the rate of four cents per gallon, and
(c) the revenue derived from the taxation of highway fuel pursuant to paragraph (1) of subsection a. of this section.
(4) Upon consideration of the result of the determination pursuant to paragraph (3) of this subsection, and consultation with the Legislative Budget and Finance Officer, the State Treasurer shall determine the rate of tax to be imposed on highway fuel pursuant to subsection a. of this section that will result in revenue from:
(a) the taxes collected on highway fuel for the current State Fiscal Year pursuant to paragraphs (1) and (2) of subsection a. of section 3 of P.L.2010, c.22 (C.54:39-103),
(b) the revenue derived from the tax imposed pursuant to paragraph (2) of subsection a. of this section on highway fuel at the rate of four cents per gallon for the current State Fiscal Year, and
(c) the revenue derived from the taxation of highway fuel pursuant to paragraph (1) of subsection a. of this section equaling the highway fuel cap amount determined pursuant to paragraph (2) of this subsection, as adjusted pursuant to paragraph (5) of this subsection; and that rate shall take effect on October 1 of that year.
(5) If the actual revenue determined pursuant to paragraph (3) of this subsection exceeds the highway fuel cap amount determined pursuant to paragraph (2) of this subsection, then the highway fuel cap amount for the succeeding year shall be decreased by the amount of the excess in setting the rate pursuant to paragraph (4) of this subsection. If the actual revenue determined pursuant to paragraph (3) of this subsection is less than the highway fuel cap amount determined pursuant to paragraph (2) of this subsection, then the highway fuel cap amount for the succeeding year shall be increased by the amount of the shortfall in setting the rate pursuant to paragraph (4) of this subsection.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: 10.5 cents per gallon plus a changing rate per gallon PGRT

Diesel: 13.5 cents per gallon plus a changing rate per gallon PGRT

Aviation Fuel: 4 cents per gallon PGRT plus .02 cents per gallon Airport

Jet Fuel: 4 cents per gallon PGRT plus .02 cents per gallon Airport Safety Tax (plus 13.5 cents per gallon if sold to a reseller that isn't an aviation fuel dealer)

Ethyl Alcohol: n/a

Methyl Alcohol: n/a

LNG: n/a

CNG: n/a

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Billed Gallons

Please provide the reference information:

54:39-104 — Measurement by invoiced gallons of fuel removed.
a. The tax imposed by section 3 of P.L.2010, c.22 (C.54:39-103) on the use of motor fuel and aviation
fuel shall be measured by invoiced gallons of fuel removed, other than by a bulk transfer:

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

N.J.S.A. 58:10-23.11
The Spill Compensation and Control Act
The Spill Compensation and Control Tax rate is $0.023 per barrel tax on the first transfer of petroleum products.

Section 7 – Rate Updates

Please list any rate updates for your state:

MFT: None PGRT 2026 only: Gas/LPG - .386; Diesel - .426; Fuel Oil - .124; Aviation Fuel - .04; Other - 7%

Section 8 – State Collection Allowance

Please describe your state collection allowance:

none

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

High Occupancy Vehicle (HOV) Lane Exemption
New Jersey Turnpike Authority (NJTA) allows hybrid electric vehicles (HEVs) and alternative fuel vehicles (AFVs) to travel in the HOV lanes on the New Jersey Turnpike. Permitted AFVs must operate on electricity, methanol, ethanol, natural gas, liquefied petroleum gas, hydrogen, coal derived liquid fuels, or fuels derived from biological materials. Any other federally approved AFVs are also permitted to utilize the NJTA's HOV lanes. For a complete list of eligible HEVs see the New

Jersey Turnpike Authority Web site.

Zero Emissions Vehicle (ZEV) Tax Exemption
ZEVs sold, rented, or leased in New Jersey are exempt from state sales and use tax. This exemption is not applicable to partial zero emission vehicles, including hybrid electric vehicles. For a list of qualifying ZEVs, see the New Jersey Department of the Treasury Web site. (Reference New Jersey Statutes 54:32B-8.55)

Idle Reduction Technology Grant
The New Jersey Trucker's Challenge, established by the New Jersey Department of Environmental Protection, provides funding for the purchase or installation of idle reduction equipment used in New Jersey-based heavy-duty diesel trucks. Eligible equipment includes auxiliary power units (APUs), bunk heaters and tailpipe emissions controls such as diesel particulate filters (DPF) and diesel oxidation catalysts (DOC). The reimbursement amounts may include the purchase and installation costs and are as follows:

Device(s)	Cost Coverage	Funding Ceiling
APU	50%	$4,500
Bunk Heater	50%	$750
DPF or DOC and APU or Bunk Heater	100% of APU or bunk heater	$17,000 for DPF or DOC

The initial funding for this program was provided by the State of New Jersey and the U.S. Environmental Protection Agency. The program is administered by the New Jersey Motor Truck Association (NJMTA). For more information on the Trucker's Challenge, see the NJMTA Web site.

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: taxable $0.135/gallon

B100 - Misc. Taxability: PGRT

Ethanol - Motor Fuel Taxability: taxable $0.105/gallon

Ethanol - Misc. Taxability: PGRT

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: Biodiesel is taxed as a fuel and is subject to all licensing requirements.

Ethanol: Ethanol is taxed as a fuel and subject to all licensing requirements.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: not subject to motor fuels tax.

E85 - Taxability: yes

E85 - Conversion Rate: not applicable

Electric Vehicles/Electricity - Taxability: not subject to motor fuels tax.

Gasoline Hybrid Vehicles - Taxability: yes

Gasoline Hybrid Vehicles - Conversion Rate: not applicable

Hydrogen - Taxability: not subject to motor fuels tax.

LNG - Taxability: not subject to motor fuels tax.

LPG - Taxability: yes

LPG - Conversion Rate: not applicable

Methanol or "M85" - Taxability: yes

Methanol or "M85" - Conversion Rate: not applicable

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
n/a		No

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: N.J.S.A. 54:31-112 b. (6) - Motor fuel on which tax has been paid that is later contaminated in a manner making it unsuitable for taxable use is eligible for a refund or credit. The refund or credit is limited to the remaining portion of taxed fuel in the contaminated mixture and is conditioned upon submitting to the director adequate documentation that the contaminated mixture was subsequently used in an exempt manner.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Supplier of Motor Fuels	22nd of the month	22nd of the month
Distributor of Motor Fuels	22nd of the month	22nd of the month
Combined Motor Fuels Tax Return	22nd of the month	22nd of the month
PGRT	25th of the month	25th of the month

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Other

Other (please specify): Postmarked date if mailed on time and the received date is used if mailed late.

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): No returns are filed electronically.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: The next business day

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Supplier of Motor Fuels	$100 per month plus 5% per month up to 25% of the tax	5%
Distributor of Motor Fuels	$100 per month plus 5% per month up to 25% of the tax	5%
Combined Motor Fuels Tax Return	$100 per month plus 5% per month up to 25% of the tax	5%
PGRT	$100 per month plus 5% per month up to 25% of the tax	5%

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 is treated and taxed as gasoline.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Yes, transporter reports are required. Anyone hauling, transporting or delivering fuel must file.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: The entity selling the fuel over the terminal rack must be licensed and is responsible for the tax.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

Distributors that elect to become Qualified Distributors can delay their remittance of the MFT to their Supplier till two business days before the Supplier must remit the tax to the State.

N.J.S.A. 54:39-121 Election as to timing of remittance by licensed distributor

A licensed distributor who removes fuel from a terminal or refinery who remits the tax through the supplier or permissive supplier, acting as a trustee, may make an election as to the timing of the remittance. At the election of a licensed distributor, which notice shall be evidenced by a written statement from the director as to the purchaser's eligibility status as determined pursuant to section 22 of P.L. 2010, c. 22 (C.54:39-122 (https://prod.resource.cch.com/resource/scion/citation/pit/NJREVSTAT%7B%23%23plus%23%23%7D54%3A39-122/STATENJ?cfu=TAA&cpid=WKUS-TAA-AC&uAppCtx=ac)), the supplier or permissive supplier shall not require a payment of motor fuel tax on fuel transportation vehicle loads from the licensed distributor sooner than two business days prior to the date on which the tax is required to be remitted by the supplier pursuant to section 19 of P.L. 2010, c. 22 (C.54:39-119 (https://prod.resource.cch.com/resource/scion/citation/pit/NJREVSTAT%7B%23%23plus%23%23%7D54%3A39-119/STATENJ?cfu=TAA&cpid=WKUS-TAA-AC&uAppCtx=ac)). This election shall be subject to a condition that the remittances by the licensed distributor of tax due the supplier or permissive supplier shall be paid by electronic funds transfer.

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: No

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

N.J.S.A. 54:39-130
A supplier or a permissive supplier shall be required to post a bond of not less than three months' potential tax liability based on the number of taxable gallons handled as estimated by the director, but in no event shall the bond be less than $25,000 or more than $2,000,000. An applicant who is a "publicly traded corporation," as that term is defined by section 39 of P.L.1977, c.110 (C.5:12-39) and has assets within the State having a book value of $5 million or more may, at the discretion of the director, be exempted from having to post a bond under this section.

N.J.S.A.54:39-131
A terminal operator shall be required to post a bond of not less than three months' potential tax liability based on the number of gallons handled as estimated by the director.

N.J.S.A. 54:39-134
A distributor shall post a bond of not less than three months' total liability for the tax imposed by section 3 of P.L.2010, c.22 (C.54:39-103), based on the number of gallons handled as estimated by the director for gasoline and diesel fuel separately. The tax on fuel exported from this State by a licensed distributor shall not be considered part of potential liability for calculation of the bond required of a distributor's licensee.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Supplier	Yes	1-10
Terminal Operator	Yes	7
Distributor	Yes	1,2,3
Retail Dealer	Yes	4
Transporter	Yes	6

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

New Jersey does not require the seller to collect both the origin and destination taxes.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

Suppliers may elect to treat removals from out of state terminals destined for NJ as if they happened in NJ. As such, if they choose to elect, they will charge the tax on sales of fuel destined for NJ sold at the rack in PA, NY, DE etc. A permissive Supplier license may be required - They are essentially out of state suppliers that choose to become a NJ supplier, but they don’t qualify as being a regular supplier, so they’re a “permissive” instead.

Distributors can import fuel into NJ only at “Below the Rack”.

54:39-116 - the tax imposed by section 3 of P.L.2010, c.22 (C.54:39-103) on fuel imported from another state shall be precollected on behalf of the consumers and remitted to the director by the: a. Importer who has imported the nonexempt fuel. The precollection shall be made and remitted when the tax return is due. If the importer was not subject to a precollection agreement with the supplier or permissive supplier, the precollection shall be remitted in the manner specified by the

director; or
b. Importer who has imported the nonexempt fuel which is subject to a precollection agreement with the supplier or permissive supplier. If the importer is a licensed distributor, the precollection shall be made and remitted to the supplier or permissive supplier

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Not Applicable

Section 33 – Amended Returns

How are amended returns filed in your state?: Paper

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

entire return should be amended, but only the schedules that changed should be amended

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: Statutes do not allow for the reporting of late loads.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

§ 18:18-4.3 Invoice on sales
1. The date of sale and delivery;
2. The kind and grade of the product;
3. The number of gallons sold;
4. The names and addresses of the seller and purchaser and the unit price per gallon.
(b) In the case of sales of kerosene by retail dealers, the dealer may maintain a daily log of sales transactions in lieu of issuing invoices to customers.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

54:39-112 Exemptions from tax. -ultimate vendor blocked bump in regard to kerosene - United States or any agency or instrumentality thereof, and to the State of New Jersey and its political subdivisions, departments and agencies -aviation fuel dealers in regard to aviation fuel

PGRT:
54:15B-2 Definitions. -non profits (with stipulations): nonprofit entities qualifying under subsection (b) of section 9 of P.L.1966, c.30 (C.54:32B-9) as evidenced by an invoice in form prescribed by subsection b. of section 3 of P.L.1991, c.19 (C.54:15B-10); pursuant to a written contract extending one year or longer -governmental entities qualifying under subsection (a) of section 9 of P.L.1966, c.30 (C.54:32B-9) as evidenced by an invoice in form prescribed by subsection b. of section 3 of P.L.1991, c.19 (C.54:15B-10);

54:15B-2.2. Definitions; phase out of petroleum products gross receipts tax -utility, a co-generation facility or a wholesale generation facility (partially)

54:15B-5.
Gross receipts; credit against petroleum products tax - United States government, or to any of its departments, agencies or instrumentalities

54:15B-12. Recognition as licensed company, direct payment of taxes -Direct Payment Permit holders (temporary – they buy exempt, then collect on taxable sales/use)

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

There is no statutory time limit.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

-4 years for suppliers, distributors, and retail dealers

-6 months for consumers

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

https://www.nj.gov/treasury/taxation/motorfuels.shtml

https://www.nj.gov/treasury/taxation/petroleum.shtml

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: No

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

https://www.nj.gov/treasury/taxation/pdf/other_forms/misc/m5008r.pdf

STATE OF NEW MEXICO

Section 1 – Contact Information

Agency: New Mexico Taxation and Revenue Department

Name: Laura Lujan

Phone Number: (505) 231-6175

E-mail Address: Laura.Lujan1@tax.nm.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Gasoline Tax Act – Article 13

Diesel:

Special Fuels Supplier Tax Act – Article 16A

Aviation Fuel:

Gasoline Tax Act – Article 13

Jet Fuel:

Gross Receipts and Compensating Tax Act - Article 9

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level, Import into State, Other

Gasoline - Other (please specify): Upon importation may be passed once to a registered NM distributor

Diesel: Distributor/Wholesaler Level, Import into State

Aviation Fuel: Distributor/Wholesaler Level, Import into State

Jet Fuel: Other

Jet Fuel - Other (please specify): Gross receipts Tax

Section 4 – First Receiver / Point of Taxation

First Receiver:

A first receiver is "…a refiner, an owner of stored gasoline, a person who for purposes of Subsection C of Section 7-13-2.1 NMSA 1978 blends gasoline with othersubstances, an owner of gasoline immediately after the gasoline is transported off a tribe's territory or an importer;" See Subsection (B) of Regulation 3.16.1.7 NMAC.

See Regulation 3.16.101.8 NMAC for an explanation of special fuel "received" in the first instance.

Point of Taxation:

See NMSA 1978, § 7-13-2.1 and Regulation 3.16.3.8 NMAC

See NMSA 1978, § 7-16A-2.1 and Regulation 3.16.101.8 NMAC

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $0.17 per gallon

Diesel: $0.21 per gallon

Aviation Fuel: $0.17 per gallon

Jet Fuel: Gross receipts taxable

Ethyl Alcohol: .17

Methyl Alcohol: N/A

LNG: .206 per gallon

CNG: .133 per gallon

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Other

Other (please specify): New Mexico calculates tax based on net or gross gallons. Taxpayers must consistently report either net or gross gallons. Approval must be obtained to change the net or gross method of reporting. See Combined Fuel Tax Report instructions at the following website: https://www.tax.newmexico.gov/

Please provide the reference information:

See information provided in "other"

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

See Petroleum Products Loading Fee – Article 13A

The Petroleum Products Loading Fee (PPLF) is currently $0.01875 per gallon.

Section 7 – Rate Updates

Please list any rate updates for your state:

N/A

Section 8 – State Collection Allowance

Please describe your state collection allowance:

N/A

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

Which diversion registry program do you use?: N/A

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: The taxpayer should not report the diversion on the Combined Fuel Tax return. Request a refund. New Mexico does not supply diversion numbers.

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: The taxpayer liable for the excise tax is eligible to apply for a refund. Required documentation for a diversion refund is determined on a case by case basis.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

New Mexico is the proud home of the Land of Enchantment Clean Cities Coalition. Coordinator contact information is listed in the Points of Contact section.

State Incentives

Alternative Fuel Vehicle Research and Development Tax Credit

The Alternative Energy Product Manufacturers Tax Credit provides a credit against gross receipts tax and compensating tax for manufacturing alternative energy products, which include hydrogen and fuel cell systems and advanced energy vehicles. The credit is limited to 5% of qualifying expenditures, and manufacturers must fulfill job creation requirements to be eligible. (Alternative Energy Product Manufacturers Tax Credit Act- Article 9J)

Biofuels Tax

Under the Gross Receipts and Compensating Tax Act, the value of biomass materials used for processing into biofuels, biopower, or bio-based products may be deducted in computing the compensating tax due. Biofuels include biomass converted to liquid or gaseous fuels such as ethanol, methanol, methane, and hydrogen. (Reference NMSA 1978, § 7-9-98)

Hydrogen and Fuel Cell Development

The Hydrogen and Fuel Cell Technologies Development Program was established to foster the development of hydrogen and fuel cell-related commercialization and economic development in the state. The program shall include the following activities:

(1) Establish a public-private partnership between the state, national laboratories, nonprofit organizations and the hydrogen and fuel cell technologies industry sector to provide guidance and support for hydrogen and fuel cell initiatives;

(2) Support activities to adopt uniform hydrogen safety codes and standards and provide education and training to communicate these codes and standards to the appropriate fire and regulatory

entities;

(3) Develop demonstration projects by pursuing federal funds and other available funds to augment state resources, advance public education about hydrogen and fuel cell technology and build the necessary infrastructure to support commercial use and adoption of hydrogen and fuel cell technologies; and

(4) Coordinate and supporting research and education activities in hydrogen and fuel cells between state universities and federally funded research and development organizations in the state to promote closer cooperation and advance the state's overall capabilities and programs in hydrogen and fuel cell technologies. (Reference NMSA 1978, § 71-7-7)

Alternative Fuel Vehicle (AFV) and Refueling Infrastructure Grants

The Energy Conservation and Management Division of Energy, Minerals, and Natural Resources Department (EMNRD) provides grants on a competitive basis to eligible applicants to support alternative fuel activities including the purchase AFVs, infrastructure development, alternative fuel training, or related activities in New Mexico. Eligible applicants must submit proposals within specified dates as determined by EMNRD. If a proposal is selected for funding, the applicant will be required to enter into a professional-service agreement or governmental-service agreement with EMNRD. Funds are available on an annual basis; this program is supported by federal funding.

In addition, the Advanced Energy Technologies Economic Development Act was established to provide funding to stimulate the market for, and promote the statewide utilization of, advanced energy technologies; it also provides for a targeted program that advances the creation of a hydrogen and fuel cell industry cluster. The Clean Energy Grants Program provides state grants for projects utilizing clean energy technologies and providing clean energy education, technical assistance, and training programs. Qualifying entities are municipalities and county governments, state agencies, state universities, public schools, post-secondary educational institutions, and Indian nations, tribes and pueblos. No single entity is eligible to receive more than $100,000. (Reference NMSA 1978, § 71-7-1 thru NMSA 1978, § 71-7-7)

Alternative Fuels Tax

See Alternative Fuel Tax – Article 16B

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: B100, B99 is taxable

B100 - Misc. Taxability: Subject to the Load Fee .01875/gallon

Ethanol - Motor Fuel Taxability: Ethanol when blended is taxable

Ethanol - Misc. Taxability: If blended is also subject to the Load Fee .01875/ gallon

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100, B99 is taxed as a motor fuel at $0.21/gallon and the Petroleum Products Loading Fee of $.01875/gallon. Imposition of tax is upon import and 1st receiver at a New Mexico terminal.

Ethanol: Ethanol is not taxed until blended. The blended product is taxed at the gasoline rate of $0.17/gallon and the Petroleum Products Loading Fee of $.01875/gallon. E00 can be imported is subject to gross receipts tax rules.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: .133 per gallon

E85 - Taxability: Same as Gasoline

Electric Vehicles/Electricity - Taxability: N/A

Gasoline Hybrid Vehicles - Taxability: .17 per gallon

Hydrogen - Taxability: N/A

LNG - Taxability: .206 per gallon

LPG - Taxability: .12 per gallon

Methanol or "M85" - Taxability: N/A

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
See Section 11		No

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Apply for a refund for motor fuel rendered unusable due to alteration. Notify the department of the destruction of the fuel within (30) days of the actual destruction and apply for the refund within (6) months of the date of the destruction. See NMSA 1978, § 7-13-11 and NMSA 1978, § 7-16A-13.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Combined Fuel Tax (CFT)	On or before the 25th day of the month following the end of the report period	With or prior to filing of the return
Rack Operator report	On or before the 25th day of the month following the end of the report period	Information Only
Fuel Retailer report	On or before the 25th day of the month following the end of the report period	Information Only

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Other

Other (please specify): Returns are timely if the postmark on the envelope made by the United States postal service bears the date on or before the last date prescribed for filing the return. See Paragraph (1) of Subsection (C) of Regulation 3.1.4.10 NMAC.

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Returns required to be given by electronic transmission, are timely if the return is electronically transmitted to the department and accepted on or before the last date prescribed for filing the return. See Paragraph (1) of Subsection (B) of Regulation 3.1.4.10 NMAC.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: The reports and payments shall be considered timely if it is performed on the next succeeding day which is not a Saturday, Sunday or a legal state or national holiday. See NMSA 1978, § 7-1-77

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Combined Fuel Tax (CFT)	Greater of $5.00 or 2% per month or partial month to a maximum of 20% on the tax liability established in the late filed return.	Greater of $5.00 or 2% per month or partial month to a maximum of 20% on the unpaid principal of tax due.
Rack Operator report	$50.00	Information Only
Fuel Retailer report	$50.00	Information Only

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 is taxed at the gasoline excise tax rate of $0.17 per gallon. All ethanol blended products are taxed at the gasoline rate of $0.17 per gallon and the Petroleum Products Loading Fee of $.01875 per gallon.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: No

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: See NMSA 1978, § 7-13-2.1 and NMSA 1978, § 7-16A-2.1

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Dyed diesel is subject to New Mexico gross receipts tax and not the special fuel excise tax. See Subsection (A) of Regulation 3.16.102.9 NMAC and Gross Receipts and Compensating Tax-Article 9

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

New Mexico requires every registered distributor and every registered supplier to obtain an original surety form or cash bond – At least two times the amount of the Department's estimate of the taxpayer's monthly tax but shall never be less than $1,000

See NMSA 1978, § 7-13-3.5 and NMSA 1978, § 7-16A-15

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Rack Operator	No	5, 8, 9, 10
Distributor	Yes	1, 2, 3, 4, 8
Supplier	Yes	1, 2, 3, 4, 8
Fuel Retailer	No	4

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Section 7-13-4(A) NMSA 1978 or Section 7-16A-10(A) NMSA 1978

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

A Texas position holder can collect and remit the gasoline tax, special fuel tax and Petroleum Product Loading Fee on behalf of New Mexico registered Distributors/Suppliers for motor fuel gallons removed from racks in Texas and declared to be imported into New Mexico. The Texas position holder must be engaged in business in New Mexico and registered with the New Mexico Taxation & Revenue Department. The Texas position holder enters an Agreement to Collect and Remit Fuel Taxes and Fees (TS-22) with the New Mexico Taxation and Revenue Department to report and pay over gasoline and special fuel taxes and PPLF owed by the New Mexico registered Distributors/Suppliers together with its own fuel taxes.

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: No

Section 33 – Amended Returns

How are amended returns filed in your state?: Both

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: All loads received in a given month are required to be reported and taxes paid by the end of the following month. If a load is left off of a return, the taxpayer should file an amended return for that period. Do not include prior period receipt transactions on the current return.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

See NMSA 1978, §7-13-12 and Subsection (A) of Regulation 3.16.12.8 NMAC See NMSA 1978, §7-16A-5.1

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Gasoline deductions – Gasoline received in New Mexico sold to the United States or an agency or instrumentality thereof for the exclusive use of the United States or an agency or instrumentality thereof (See NMSA 1978, §7-13-4 (B)). Purchase of gasoline for the exclusive use of tribe (See NMSA 1978, §7-13-4 (C)). Gasoline sold to a Registered Indian Tribal Distributor for sale at retail on their own land (See NMSA 1978, §7-13-4 (E)).

Special Fuel deductions - Special fuel sold to the United States or any agency or instrumentality thereof for the exclusive use of the United States or any agency or instrumentality thereof (See NMSA 1978, §7-16A-10 (B)). Special fuel sold to the state of New Mexico or any political subdivision, agency or instrumentality thereof for the exclusive use of the state of New Mexico or any political subdivision, agency or instrumentality thereof (See NMSA 1978, §7-16A-10 (C)). Purchase of special fuel for the exclusive use of tribe (See NMSA 1978, §7-16A-10 (D)).

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

No statute of limitation exists to file amendments to remit additional motor fuel tax to New Mexico. Amendments to remit additional tax due can be submitted at any time.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

A refund may be allowed or made to a person only within three years after the end of the calendar year in which the payment was originally due or the overpayment resulted from an assessment by the department as provided in Section 7-1-17 NMSA 1978, whichever is later (See NMSA 1978, §7-1-26(D)(1)(a)) A refund may be allowed or made to a person if the payment of an amount of tax was not made within three years of the end of the calendar year in which the original due date of the tax or date of the assessment of the department occurred, a claim for refund of that amount of tax can be made within one year of the date on which the tax was paid (See NMSA 1978, §7-1-26(D)(4)).

Please see Section 15 for contaminated fuel refunds.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Other

Other (please specify): Please refer to “Section 36” for bill of lading requirements.

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

Tax return templates and instructions can be found at the following website: https://www.tax.newmexico.gov/

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: No

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

ACD-31102 Tax Information Authorization Tax Disclosure form is required for authorized representatives

https://www.tax.newmexico.gov/forms-publications/

STATE OF NORTH CAROLINA

Section 1 – Contact Information

Agency: North Carolina Department of Revenue

Name: Al Milak

Phone Number: (877) 308-9092

E-mail Address: Al.Milak@ncdor.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

North Carolina General Statutes Article 36C Gasoline, Diesel, and Blends and Article 36D Alternative Fuels may be accessed at the following address: https://www.ncleg.gov/Laws/GeneralStatuteSections/Chapter105

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North Carolina General Statute § 119■18 Inspection tax may be accessed at the following address:https://www.ncleg.gov/Laws/GeneralStatuteSections/Chapter119

The motor fuels administrative rules may be accessed at the following address: http://reports.oah.state.nc.us/ncac.asp?folderName=\Title%2017%20-%20Revenue\Chapter%2012%20-%20Motor%20Fuel

Diesel:

North Carolina General Statutes Article 36C Gasoline, Diesel, and Blends and Article 36D Alternative Fuels may be accessed at the following address: https://www.ncleg.gov/Laws/GeneralStatuteSections/Chapter105

North Carolina General Statute § 119■18 Inspection tax may be accessed at the following address:https://www.ncleg.gov/Laws/GeneralStatuteSections/Chapter119

The motor fuels administrative rules may be accessed at the following address: http://reports.oah.state.nc.us/ncac.asp?folderName=\Title%2017%20-%20Revenue\Chapter%2012%20-%20Motor%20Fuel

Aviation Fuel:

North Carolina General Statutes Article 36C Gasoline, Diesel, and Blends and Article 36D Alternative Fuels may be accessed at the following address: https://www.ncleg.gov/Laws/GeneralStatuteSections/Chapter105

North Carolina General Statute § 119■18 Inspection tax may be accessed at the following address:https://www.ncleg.gov/Laws/GeneralStatuteSections/Chapter119

The motor fuels administrative rules may be accessed at the following address: http://reports.oah.state.nc.us/ncac.asp?folderName=\Title%2017%20-%20Revenue\Chapter%2012%20-%20Motor%20Fuel

Jet Fuel:

North Carolina General Statutes Article 36C Gasoline, Diesel, and Blends and Article 36D Alternative Fuels may be accessed at the following address: https://www.ncleg.gov/Laws/GeneralStatuteSections/Chapter105

North Carolina General Statute § 119■18 Inspection tax may be accessed at the following address:https://www.ncleg.gov/Laws/GeneralStatuteSections/Chapter119

The motor fuels administrative rules may be accessed at the following address: http://reports.oah.state.nc.us/ncac.asp?folderName=\Title%2017%20-%20Revenue\Chapter%2012%20-%20Motor%20Fuel

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack, Import into State

Diesel: At the terminal rack, Import into State

Aviation Fuel: At the terminal rack, Import into State

Jet Fuel: At the terminal rack, Import into State

Section 4 – First Receiver / Point of Taxation

First Receiver:

A licensed North Carolina supplier or importer of motor fuel that first receives the fuel upon its removal from the terminal rack or who imports the motor fuel into this State. The term first receiver is not defined in Article 36C.

Point of Taxation:

N.C.G.S. § 105-449.81 sets forth the point of taxation as follows:

An excise tax at the motor fuel rate is imposed on motor fuel that is:

(1) Removed from a refinery or a terminal and, upon removal, is subject to the federal excise tax imposed by § 4081 of the Code.

(2) Imported by a system transfer to a refinery or a terminal and, upon importation, is subject to the federal excise tax imposed by § 4081 of the Code.

(3) Imported by a means of transfer outside the terminal transfer system for sale, use, or storage in this State and would have been subject to the federal excise tax imposed by § 4081 of the Code if it had been removed at a terminal or bulk plant rack in this State instead of imported.

(3a) Repealed by Session Laws 2007-527, s. 38(a), effective January 1, 2008.

(3b) Fuel grade ethanol or biodiesel fuel if the fuel meets at least one of the following descriptions:

a. Is produced in this State and is removed from the storage facility at the production location.

b. Is imported to this State by means of a transport truck, a railroad tank car, a tank wagon, or a marine vessel where fuel grade ethanol or biodiesel from the vessel is not delivered to a terminal that has been assigned a terminal control number by the Internal Revenue Service.

c. Repealed by Session Laws 2009-445, s. 34(a), effective January 1, 2010.

d. Is removed from the terminal transfer system and is not subject to the

federal excise tax imposed by § 4081 of the Code.

(4) Blended fuel made in this State or imported to this State.

(5) Transferred within the terminal transfer system and is subject, upon transfer, to the federal excise tax imposed by section 4081 of the Code or is transferred to a person at a terminal who is not licensed under this Article as a supplier.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: 41.0 cents per gallon excise tax and .0025 cents per gallon inspection tax

Diesel: 41.0 cents per gallon excise tax and .0025 cents per gallon inspection tax

Aviation Fuel: .0025 cents per gallon inspection tax

Jet Fuel: .0025 cents per gallon inspection tax

Ethyl Alcohol: 41.0 cents per gallon excise tax and .0025 cents per gallon inspection tax

Methyl Alcohol: .0025 cents per gallon inspection tax

LNG: 41.0 cents per gallon excise tax and .0025 cents per gallon inspection tax

CNG: 41.0 cents per gallon excise tax and .0025 cents per gallon inspection tax

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Billed Gallons

Please provide the reference information:

North Carolina motor fuel tax is calculated based on billed gallons. This is administered through Departmental policy.

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Pursuant to N.C.G.S. § 119-18(a), an inspection tax of $.0025 (¼ of 1¢) per gallon is levied on all fuel regardless of whether excise tax is imposed.

Section 7 – Rate Updates

Please list any rate updates for your state:

For the year beginning 01/01/2026 the excise tax rate was calculated to be: 41.0 cents per gallon.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Pursuant to N.C.G.S. § 105-449.93(b), a licensed distributor receives a one percent (1%) discount of the amount of tax payable if the taxes due to a supplier are paid on time. This discount covers the expense of furnishing a bond and losses due to shrinkage or evaporation.

Pursuant to N.C.G.S. § 105-449.97(b), a licensed supplier that files and pays tax to the State on time receives an administrative discount of one-tenth of one percent (0.1%) of the amount of tax payable to the State as the trustee, not to exceed $8,000.00 per month. This discount covers expenses incurred in collecting taxes on motor fuel.

Pursuant to N.C.G.S. § 105-449.97(c), a licensed supplier receives a one percent (1%) discount of the amount of tax payable for paying taxes on time when the supplier sells product to an unlicensed distributor or others not entitled to the one percent (1%) discount allowed under N.C.G.S. § 105-449.93(b).

Pursuant to N.C.G.S. § 105-449.99(b), an importer who receives motor fuel from an elective or permissive supplier may deduct the one percent (1%) discount allowed by N.C.G.S. § 105-449.93(b), when remitting tax to the supplier, as trustee, for payment to North Carolina

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

N.C.G.S. § 105-449.115(d)(3).

Which diversion registry program do you use?: Fueltrac.us

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: The person who authorizes a change in the destination state of motor fuel from the state given on the fuel's shipping document to North Carolina is liable for the tax due on the motor fuel. If motor fuel is diverted from North Carolina to another state, only the person who authorized the fuel to be diverted is eligible for a refund of the amount of tax paid on the fuel (N.C.G.S. § 105-449.87(c)). A person to whom a shipping document was issued (i.e. the transporter) must deliver motor fuel described in the shipping document to the destination state printed on it unless the person does all of the following: 1. Notifies the Secretary before transporting the motor fuel into a state other than the state designated on the shipping document. 2. Receives from the Secretary a confirmation number authorizing the shipment of motor fuel to a state other than the state designated on the shipping document; and 3. Contemporaneously notes on the shipping document the change in destination state and the confirmation number for the diversion, which is received in a manner designated by the Secretary (N.C.G.S. § 105-449.115(d)(3)). Upon delivery, provide a copy of the shipping document to the person to whom the motor fuel is delivered (N.C.G.S. § 105-449.115(d)(4)) Supplier should report the sale as it occurred based on the bill of lading. The consignee (distributor) would file the GAS-1259 Motor Fuels Backup Tax Return to report the diversion. Contact the North Carolina Department of Revenue Excise Tax Division for further assistance, if necessary.

Origin/TCN	BOL Destination	Actual Destination	Tax Type	Product Type	Forms/Schedules
Your State	Your State	Other State	Supplier or Distributor - GAS-1259; Importer - GAS-1219	All taxable motor fuel products	GAS-1259DS 5W; GAS-1219DC 11
Your State	Other State	Your State	Supplier or Distributor - GAS-1259; Importer - GAS-1219	All taxable motor fuel products	GAS-1259DS 5W; GAS-1219DC 11
Other State	Other State	Your State	Supplier or Distributor - GAS-1259; Importer - GAS-1219	All taxable motor fuel products	GAS-1259DS 5W; GAS-1219DC 11
Other State	Your State	Other State	Supplier or Distributor - GAS-1259; Importer - GAS-1219	All taxable motor fuel products	GAS-1259DS 5W; GAS-1219DC 11

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: Only the person who authorized the fuel to be diverted is eligible for a refund of the amount of tax paid on the fuel (N.C.G.S. § 105-449.87(c)).

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Biofuels Industry Development

The North Carolina Green Business Fund was established to provide grants to private businesses with fewer than 100 employees, nonprofit organizations, local governments, and state agencies to encourage the expansion of small and medium sized businesses to help grow a green economy. One of the fund's priority areas is the development of the biofuels industry in the state. The Department of Commerce may make grants available to maximize development, production, distribution, retail infrastructure, and consumer purchase of biofuels (House Bill (http://www.ncleg.net/Legislation/Legislation.html)1473, 2007, and N.C.G.S. § 143B-437.4).

Bond Exemption for Small Biofuels Producers

A bond filed with the Secretary of Revenue is not required for fuel blenders or suppliers of ethanol or biodiesel when the expected motor fuel tax liability is less than $2,000 N.C.G.S. § 105-449.72(a)(3)).

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: B100 is taxable when it is produced in this State and is removed from the storage facility at the production location; imported to this State; or is removed from the

terminal transfer system.

B100 - Misc. Taxability: Subject to the $0.0025 Inspection Tax

Ethanol - Motor Fuel Taxability: Fuel grade ethanol is taxable when it is produced in this State and is removed from the storage facility at the production location; imported to this State; or is removed from the terminal transfer system.

Ethanol - Misc. Taxability: Subject to the $0.0025 Inspection Tax

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: Biodiesel is taxable upon importation into the State and is subject to the $0.0025 Inspection Tax.

Ethanol: Fuel grade ethanol is taxable upon importation into the State and is subject to the $0.0025 Inspection Tax.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Yes; NCGS § 105-449.136 – tax; NCGS § 105-449.130(1g) – conversion rate

CNG - Conversion Rate: Gas gallon equivalent: 5.66 lbs./gallon

E85 - Taxability: Yes

E85 - Conversion Rate: Not Applicable

Electric Vehicles/Electricity - Taxability: No

Electric Vehicles/Electricity - Conversion Rate: Not Applicable

Gasoline Hybrid Vehicles - Taxability: Yes

Gasoline Hybrid Vehicles - Conversion Rate: Not Applicable

Hydrogen - Taxability: No

Hydrogen - Conversion Rate: Not Applicable

LNG - Taxability: Yes; NCGS § 105-449.136 – tax; NCGS § 105-449.130(1f) - conversion rate

LNG - Conversion Rate: Diesel gallon equivalent: 6.06 lbs./gallon

LPG - Taxability: Yes; NCGS § 105-449.136 – tax; NCGS § 105-449.130(1h) – conversion rate

LPG - Conversion Rate: Gasoline gallon equivalent: 5.75 lbs./gallon (propane)

Methanol or "M85" - Taxability: Yes NCGS § 119-18 (Inspection Tax only)

Methanol or "M85" - Conversion Rate: Not Applicable

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: Yes

If yes, please provide details.: PERC was authorized by the Propane Education and Research Act of 1996 and established through a propane industry-wide referendum. PERC's operations and activities are funded by an assessment levied on each gallon of propane gas at the point it is odorized or imported into the United States. The assessment, which is mandatory, is currently $. 005 per gallon. This fee is neither assessed nor administered by the NC Department of Revenue. In accordance with Article 5A of Chapter 119, the assessments are collected by propane distributors and remitted to the North Carolina Propane Education & Research Foundation. The Foundation uses the funds in accordance with NCGS 119-63.6.

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Any petroleum product component of gasoline listed in Treasury Regulation Section 48-4081-1(c)(3) as of January 1, 2017, that can be blended for use in a motor fuel.	41.0 cents excise tax and.0025 cents inspection tax per gallon	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: North Carolina General Statute § 105-449.105(c) allows a person that accidentally combines any of the following to obtain a monthly refund for the amount of tax paid on the fuel: (1) Dyed diesel fuel with tax paid motor fuel. (2) Gasoline with diesel fuel. (3) Undyed diesel fuel with dyed kerosene A Claim for Refund of Taxes, Form NC-19, should be filed to obtain this refund.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
GAS-1202 Motor Fuels Supplier Return	Monthly: Within 22 days after the end of each month.	Same as return due date
GAS-1204 Terminal Operator Return	Monthly: Within 22 days after the end of each month.	Informational – N/A
GAS-1207 Refiner Return	Monthly: Within 22 days after the end of each month	Same as return due date
GAS-1209 Terminal Operator Annual Return	Annually: Within 45-days after the end of each calendar year.	Same as return due date
GAS-1219 Motor Fuels Importer Return	Monthly: Within 22 days after the end of each month. Occasional Importers filing GAS-1219 must submit their return no later than the 3rd day after the end of the month.	Same as return due date
GAS-1242 Supplier 10 Day Notification	10 days after the monthly due date	Informational – N/A
GAS-1252 Alternative Fuels Provider Return	Monthly: Within 22 days after the end of each month	Same as return due date
GAS-1254 Bulk End-User of Alternative Fuel Return	Quarterly: Last day of the month following the end of the quarter.	Same as return due date
GAS-1258 Retailer of Alternative Fuel Return	Quarterly: Last day of the month following the end of the quarter.	Same as return due date
GAS-1259 Motor Fuels Backup Tax Return	Monthly: Within 22 days after the end of each month.	Same as return due date
GAS-1260 Blender Return	Monthly: Within 22 days after the end of each month.	Same as return due date
GAS-1264 Fuel Alcohol/Biodiesel Provider Return	Monthly: Within 22 days after the end of each month.	Same as return due date
GAS-1288 Kerosene Supplier Return	Monthly: Within 22 days after the end of each month.	Same as return due date
GAS-1301 Motor Fuel Transporter Return	Monthly: Within 22 days after the end of each month.	Informational – N/A
NC-19 Claim for Refund of Taxes	Monthly: Within 22 days after the end of each month.	Not Applicable
GAS-1200 Claim for Refund – Nonprofit Organizations	Last day of the month following the end of the quarter.	Not Applicable
GAS-1200C Claim for Refund – Qualified Power Takeoff Vehicles	Annually: April 15th after the end of the year.	Not Applicable
GAS-1201Q Claim for Refund – Tax-paid Motor Fuel Used Off-Highway	Last day of the month following the end of the quarter.	Not Applicable
GAS-1201ME Claim for Refund – Special Mobile Equipment	Last day of the month following the end of the quarter.	Not Applicable
GAS-1206 Claim for Refund – Exempt Entities	Monthly: Within 22 days after the end of each month.	Not Applicable
GAS-1210 Kerosene Claim for Refund	Monthly: Within 22 days after the end of each month.	Not Applicable

Name of Report	Due Date of Report	Due Date of Payment
GAS-1239 Motor Fuel Bulk Plant Exporter Return	Monthly: Within 22 days after the end of each month.	Not Applicable
GAS-1241 Motor Fuel Claim for Refund Licensed Distributor/Importer Hold Harmless	Monthly: Within 22 days after the end of each month.	Not Applicable

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Tax returns filed electronically are due on or before 11:59 pm Eastern Time (ET) on the due date of the return. However, to meet this requirement, taxes remitted to the Department through electronic fund transfer (EFT) or through the Motor Fuel Tracking System must be received no later than 3:45pm (ET) on the day prior to the prescribed filing and/or payment date.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: Any return, claim, statement, or other document required to be filed, or any payment required to be made, must be received by the Department or must be postmarked on the next business day following the prescribed filing and/or payment date. Pursuant to N.C.G.S. § 105-263(a), North Carolina has adopted the Internal Revenue Code § 7503 to govern the timely filing of documents when the prescribed due date falls on a weekend or holiday.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
n/a	n/a	n/a

Additional information: Pursuant to N.C.G.S. § 105-236(a)(3), if a return is late, the penalty is 5% per month, or any fraction thereof, with a maximum of 25% of the tax that is due. Pursuant to N.C.G.S. § 105-236(a)(4), if a payment is late, without intent to evade the tax, the penalty is 5% of the tax due. This penalty may not apply in certain specified circumstances as described in the statute. Pursuant to N.C.G.S. § 105-236(a)(10), for failure to file with the Secretary, an informational return, by the date the return is due, the Secretary shall assess a penalty of fifty dollars ($50.00) per day, up to a maximum penalty of one thousand dollars ($1,000). For failure to file in the format prescribed by the Secretary, the Secretary shall assess a penalty of two hundred dollars ($200.00).

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: Pursuant to N.C.G.S. § 105-449.81(3b), an excise tax at the motor fuel rate is imposed on all fuel grade ethanol or biodiesel fuel if the fuel meets at least one of the following descriptions: a. is produced in this State and is removed from the storage facility at the production location. b. is imported to this State by means of a transport truck, a railroad tank car, a tank wagon, or a marine vessel where ethanol or biodiesel from the vessel is not delivered to a terminal that has been assigned a terminal control number by the Internal Revenue Service. d. Is removed from the terminal transfer system and is not subject to the federal excise tax imposed by § 4081 of the Code. North Carolina Administrative Code 02 NCAC 42 .0102 (10) defines "E85" as a petroleum product that is a blend of denatured ethanol and gasoline or natural gasoline of which the ethanol portion is nominally 70 to 85 percent ethanol by volume and meeting the requirements of ASTM D 5798Pursuant to N.C.G.S. § 105-449.81(4), an excise tax at the motor fuel rate is imposed on motor fuel that is blended fuel made in this State or imported to this State. Biodiesel, biodiesel blends and fuel grade ethanol are taxable.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Yes. Pursuant to N.C.G.S § 105-449.101, a motor fuel transporter that is required to be licensed, must file a monthly informational return (Gas-1301, Motor Fuel Transporter Return). Licensed Transporters are required to report the following: 1. Motor fuel loaded at a North Carolina terminal or bulk plant and delivered to another state. 2. Motor fuel loaded at an out-of-state terminal or bulk plant and delivered in North Carolina. 3. Motor fuel loaded at a North Carolina terminal or bulk plant and delivered in North Carolina. A motor fuel transporter must be licensed if they transport motor fuel for hire.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: The position holder in North Carolina is responsible for reporting and paying the applicable North Carolina tax on a flash title sale to the first purchaser. The Bill of Lading must list North Carolina as the destination state. For subsequent flash title sales to other customers, if exported out of state, a diversion must be reported. Pursuant to N.C.G.S. § 105-449.84A. Liability for tax on behind-the-rack transfers. The excise tax imposed by that subdivision on motor fuel that is transferred within the terminal transfer system by a person that is not licensed under this Article as a supplier is payable by the person transferring the motor fuel, the person receiving the motor fuel, and the terminal operation of the terminal at which the fuel was transferred, all of whom are jointly and severally liable.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

A distributor must remit tax due on motor fuel removed at a terminal rack to the supplier of the fuel. A licensed distributor has the right to defer the remittance of tax to the supplier, as trustee, until the date the trustee must pay the tax to this State or to another state. The time when an unlicensed distributor must remit tax to a supplier is governed by the terms of the contract between the supplier and the unlicensed distributor (N.C.G.S.§ 105-449.91(a)).

A licensed importer must remit tax due on motor fuel removed at a terminal rack of a permissive or an elective supplier to the supplier of the fuel. A licensed importer that removes fuel from a terminal rack of a permissive or an elective supplier has the right to defer the remittance of tax to the supplier until the date the supplier must pay the tax to this State (N.C.G.S.§ 105-449.91(c).

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Applicable

Please provide the Statute that supports that deferral:

Inspection tax is deferred in the same manner as excise tax. *Details are provided in Section 26 above.*

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: North Carolina does not impose a sales tax on gasoline or clear diesel. Sales tax is charged for dyed diesel at the time of purchase. The State sales tax rate is set statutorily pursuant to N.C.G.S. § 105-164.4 with a State rate of 4.75%, plus applicable local rates that range from 2.00% to 2.75%. The North Carolina total sales tax rates range from 6.75% to 7.5% as of July 1, 2024. Pursuant to N.C.G.S. § 105-164.13(11), sales and use tax is deducted from a claim for refund on motor fuel for which the per-gallon excise tax had been paid.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

License Type

Amount of Bond

1.

- Refiner;
- Terminal Operator;
- Supplier that is a position holder or a person that receives motor fuel pursuant to a two-party exchange;

- Bonded Importer; or
- Permissive Supplier

Must file a bond in the amount of $2,000,000.

2.

- Occasional Importer;
- Tank Wagon Importer; or
- Distributor

The bond amount is two times the applicant’s average expected monthly tax liability, but may not be less than $2,000 and may not be more than $500,000.

3.

- Blender; or
- A supplier that is a fuel alcohol provider or a biodiesel

provider but is neither a position holder nor a person that receives motor fuel pursuant to a two-party exchange

A bond is required only if the applicant’s average expected annual tax liability is at least $2,000, and the bond amount may not be less than $2,000 and may not be more than

$500,000.

4.

- Alternative fuel provider; or
- A retailer or a bulk end-user that intends to store highway and non-highway alternative fuel in the same storage facility.

The bond amount is two times the applicant’s average expected monthly tax liability but may not be less than $2,000 and may not be more than $500,000.

5.

- Kerosene Supplier;
- Kerosene Distributor; or
- Kerosene Terminal Operator.

The amount of the bond may not be less than $500 and may not be more than

$20,000.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Refiner	Yes	1, 2, 3, 5, 8, 9
Importer (Bonded, Tankwagon, Occasional)	Yes	1, 2, 3, 4, 6
Bulk End-User of Alternative Fuel	Yes	3, 11
Retailer of Alternative Fuel	Yes	3, 4
Blender	Yes	8
Kerosene Supplier	Yes	1, 5, 10
Transporter	No	6
Fuel Alcohol Provider and Biodiesel Provider	Yes	1, 2, 3, 6, 8
Supplier	Yes	1, 2, 3, 4, 5, 8, 10
Terminal Operator	No	5, 7, 10
Distributor	No	1, 2, 3, 4, 6,8
Alternative Fuel Provider	Yes	1, 2, 3, 4, 6, 11

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

North Carolina excise tax does not apply to motor fuel removed, by transport truck or another means of transfer outside the terminal transfer system, from a terminal for export, if the motor fuel is removed by a licensed distributor or a licensed exporter and:

a) the supplier of the motor fuel collects tax on it at the rate of the motor fuel's destination state; or

b) the supplier that is the position holder for the motor fuel sells the motor fuel to another supplier as the motor fuel crosses the terminal rack, the purchasing supplier or its customer receives the motor fuel at the terminal rack for export, and the supplier that is the position holder collects tax on the motor fuel at the rate of the motor fuel's destination state. (N.C.G.S. § 105■449.88)

A distributor that exports motor fuel from a bulk plant located in this State must file a monthly return with the Secretary that shows the exports. The return serves as a claim for refund by the distributor for tax paid to this State on the exported motor fuel. (N.C.G.S. § 105■449.102(a))

An out■of■state bulk end■user is not allowed a refund on fuel exported from a bulk plant unless the bulk end■user is licensed as an exporter. (N.C.G.S. § 105■449.105(a))

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

The NC excise tax imposed on motor fuel that is removed from a terminal rack located in another state and has NC as its destination state is payable by the importer of the fuel as follows:

(1) If the importer of the fuel is a licensed supplier in this State and the fuel is removed for the supplier's own account for use in this State, the tax is payable by the supplier.

(2) If the supplier of the fuel is licensed in this State as an elective supplier or a permissive supplier, the tax is payable to the supplier as trustee.

(3) If no other subdivision of this subsection applies, the tax is payable by the importer when filing a return with the Secretary (N.C.G.S. § 105■449.83)

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Additional details (optional): If the motor fuel is removed for export by an unlicensed exporter, the exporter is liable for tax on the fuel at the motor fuel rate (NC) and at the rate of the destination state. A supplier who sells motor fuel to an unlicensed exporter is jointly and severally liable for the tax due on the fuel at the motor fuel rate (N.C.G.S. § 105-449.82(c)).

Section 33 – Amended Returns

How are amended returns filed in your state?: Both

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Submit only the information changed/updated

Please provide details.:

North Carolina requires electronically filed returns to be amended electronically. A return that has been filed by paper must be amended using paper. North Carolina requires only the transactions that are amended be included on the amended return (return indicates only the transactions not reported on original return).

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: North Carolina does not have a grace period for reporting late loads. Pursuant to North Carolina Administrative Code, 17 NCAC 12B .0301, all motor fuel transactions must be reported in the current filing period when the transaction occurred. Any prior period transactions (late loads) must be filed as an amended return for the affected period.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Pursuant to N.C.G.S. § 105-449.115(b), the content of a shipping document required to transport motor fuel by railroad tank car or transport truck must contain the following information and may require other information if asked for by the Secretary:

(1) Identification, including address, of the terminal or bulk plant from which the motor fuel was received.

(1a) The type of motor fuel loaded.

(2) The date the motor fuel was loaded.

(3) The gross gallons loaded if the motor fuel is loaded onto a transport truck, and the gross pounds loaded if the motor fuel is loaded onto a railroad tank car.

(3a) The motor fuel transporter for the motor fuel.

(4) The destination state of the motor fuel, as represented by the purchaser of the motor fuel or the purchaser's agent.

(5) If the document is issued by a refiner or a terminal operator, the document must be machine printed. If the motor fuel is loaded onto a transport truck, the document must contain the following information:

a. The net gallons loaded.

b. A tax responsibility statement indicating the name of the supplier that is responsible for the tax due on the motor fuel.

Pursuant to N.C.G.S. § 105-449.115A, a person who operates a tank wagon into which motor fuel is loaded from some other source must have an invoice, bill of sale, or shipping document containing the following information and may require other information if asked for by the Secretary:

1. The name and address of the person from whom the motor fuel was received.

2. The date the fuel was loaded.

3. The type of fuel.

4. The gross number of gallons loaded.

5. The destination state of the fuel.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

North Carolina General Statute § 105-449.88 sets forth the exemptions from the excise tax. The excise tax on motor fuel does not apply to the following:

(1) Motor fuel removed, by transport truck or another means of transfer outside the terminal transfer system, from a terminal for export, if the motor fuel is removed by a licensed distributor or a licensed exporter and the supplier of the motor fuel collects tax on it at the rate of the motor fuel's destination state.

(1a) Motor fuel removed by transport truck from a terminal for export if the motor fuel is removed by a licensed distributor or licensed exporter, the supplier that is the position holder for the motor fuel sells the motor fuel to another supplier as the motor fuel crosses the terminal rack, the

purchasing supplier or its customer receives the motor fuel at the terminal rack for export, and the supplier that is the position holder collects tax on the motor fuel at the rate of the motor fuel's destination state.

(2) Motor fuel sold to the federal government for its use.

(3) Motor fuel sold to the State for its use.

(4) Motor fuel sold to a local board of education for use in the public school system.

(5) Diesel that is kerosene and is sold to an airport.

(6) Motor fuel sold to a charter school for use for charter school purposes.

(7) Motor fuel sold to a community college for use for community college purposes.

(8) Motor fuel sold to a county or a municipal corporation for its use.

(9) Biodiesel that is produced by an individual for use in a private passenger vehicle registered in that individual's name pursuant to Chapter 20 of the General Statutes. For the purposes of this subdivision, the term "private passenger vehicle" has the same meaning as in N.C.G.S. 20-4.01.

(10) Motor fuel sold to a joint agency created by inter-local agreement pursuant to N.C.G.S.160A-462 to provide fire protection, emergency services, or police protection.

(12) Fuel grade ethanol or biodiesel transferred between terminals within North Carolina, if the fuel grade ethanol or biodiesel is owned by the same licensed supplier.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Pursuant to North Carolina General Statute § 105-241.8, the statute of limitations for assessments is the later of the following:

1. ***Three*** years after the due date of the return.
2. ***Three*** years after the taxpayer filed the return.

If the taxpayer, as trustee, collects taxes on behalf of the State, but fails to remit all taxes when due, the period for proposing an assessment is the later of the following:

1. ***Ten*** years after the due date of the return.
2. ***Ten*** years after the taxpayer filed the return.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Pursuant to N.C.G.S. § 105-241.6, the general statute of limitations for obtaining a refund of an overpayment is the later of the following:

1. ***Three*** years after the due date of the return.
2. ***Two*** years after payment of the tax.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: No

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Other

Other (please specify): North Carolina has accepted both origin date and delivery date. Elective and permissive suppliers have typically used the origin date which is the date product was sold to customer and date when NC tax was accrued. Importers have typically used delivery date, the date the product entered NC.

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

Yes, motor fuel forms and instructions are available on the NCDOR website and may be accessed at the following address: https://www.ncdor.gov/taxes-forms/motor-fuels-tax/motor-fuels-tax-forms

For additional assistance, contact North Carolina Department of Revenue Excise Tax Division customer service toll free phone number: 1-877-308-9092.

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

North Carolina Petroleum and Convenience Marketers

Shannon Cox

Director of External Relations / Gov. Affairs / Trade Show

919-782-4411

scox@ncpcm.org (mailto:scox@ncpcm.org)

North Carolina Trucking Association

Lauryn Hayes

Member Relations Manager

828.493.2882

lhayes@nctrucking.com (mailto:lhayes@nctrucking.com)

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes. Form GEN-58 Power of Attorney and Declaration of Representative is available on the NCDOR website and may be accessed at the following address: https://www.ncdor.gov/poa

STATE OF NORTH DAKOTA

Section 1 – Contact Information

Agency: Office of State Tax Commissioner

Name: Amanda Filipek

Phone Number: (701) 328-2702

E-mail Address: fueltax@nd.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

North Dakota Century Code (N.D.C.C.):
Chapter 57-43.1 – Motor Vehicle Fuels and Importer for Use Taxes

Diesel:

North Dakota Century Code (N.D.C.C.):
Chapter 57-43.2 – Special Fuels and Importer for Use Taxes Chapter

Aviation Fuel:

North Dakota Century Code (N.D.C.C.): Chapter 57-43.3 – Aviation Fuel Tax

Jet Fuel:

See Aviatioin Fuel

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level

Diesel: Distributor/Wholesaler Level

Aviation Fuel: Distributor/Wholesaler Level

Jet Fuel: Distributor/Wholesaler Level

Section 4 – First Receiver / Point of Taxation

First Receiver:

Not defined.

Point of Taxation:

Point of Taxation:
N.D.C.C. § 57-43.1-02 – Tax imposed on motor vehicle fuels: A tax of twenty-three cents per gallons is imposed on all motor vehicle fuel sold or used. A refiner, supplier, or distributor shallremit the tax imposed by this section on motor vehicle fuel used in the state, on the wholesale distribution of motor vehicle fuel to a retailer, and on direct sales of motor vehicle

fuel to a consumer.
N.D.C.C. § 57-43.2-02 – Tax imposed on special fuels: A tax of twenty-three cents per gallon is imposed on the sale or delivery of all special fuel sold or used in the state. A refiner, supplier, distributor, or retailer shall remit the tax imposed by this section on special fuel used and on direct sales of special fuel to a customer.
N.D.C.C. § 57-43.2-02.3 – Exemptions: Special fuel dyed for federal fuel tax exemption purposes and sold for an agricultural, industrial, or railroad purpose is exempt from the special fuel tax imposed by section N.D.C.C. § 57-43.2-02 at the time the fuel is sold to the consumer and is subject instead to the tax imposed by section N.D.C.C. § 57-43.2-03.
N.D.C.C. § 57-43.2-03 – Special excise tax levied: A special excise tax of four cents per gallon is imposed on all sales of diesel fuel and other special fuels, which are exempted from the tax imposed under section N.D.C.C. § 57-43.2-02.
N.D.C.C. § 57-43.3-02 – Tax imposed on aviation fuel: A tax of eight cents per gallon is imposed on all aviation fuel sold or used in this state. A supplier or distributor shall remit the tax imposed by this section on aviation fuel used, on the on the wholesale distribution of aviation fuel to a retailer, and on direct sales of aviation fuel to a customer.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $0.23/gallon (includes Thanol blends & E85)

Diesel: Clear- $0.23/gallon (Includes Biodiesel blends) Dyed- $0.04/gallons (Includes Biodiesel blends)

Aviation Fuel: $0.08/gallon

Jet Fuel: $0.08/gallon

Ethyl Alcohol: NA

Methyl Alcohol: NA

LNG: $0.23/gallon

CNG: $0.23/gallon

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Gross Gallons

Please provide the reference information:

Motor Vehicle Fuel: 57-43.1-01 - definition of gallon

Special Fuel: 57-43.2-01 - definition of gallon

Aviation Fuel: 57-43.3-01 - definition of gallon

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

N.D.C.C. § 23.1-13-16 - Inspection fees: Every person licensed by the tax commissioner as a motor vehicle fuel or special fuels dealer shall pay to the tax commissioner an inspection fee of one-fortieth of one cent per gallon ($.00025) for every gallon of gasoline, kerosene, tractor fuel, heating oil, or diesel fuel sold or used during a calendar month except those gallons sold out of state or those gallons sold as original package sales.

Section 7 – Rate Updates

Please list any rate updates for your state:

No rate changes.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Motor Vehicle Fuel – 2% of tax due, unlimited
Special Fuels & Aviation Fuel - 1% of tax due, limited to maximum of $300/month.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

N.D.C.C. §§ 57-43.1-16.2 & 57-43.2-11.2

Which diversion registry program do you use?: None

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: Transporter shall issue a diversion ticket indicating the change in destination and a copy of the diversion and the bill of lading shall be mailed, faxed or electronically transmitted to the commissioner prior to the fuel entering the state.

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: Distributor

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Biofuels Loan Program
Effective August 1, 2007, the Biofuels Partnership in Assisting Community Expansion (PACE) Loan Program will provide up to a 5% interest buy down to the following: biodiesel, ethanol, or green diesel production facilities; livestock operations feeding byproducts of a biodiesel, ethanol, or green diesel facility; biofuels retailers for refueling infrastructure installation; and grain handling facilities which provide condominium storage of grain used in biofuels production.

Qualified ethanol, biodiesel, and green diesel production facilities must be located in North Dakota and ownership must consist of agricultural producers holding at least 10% of the ownership interest in the facility or residents of the state owning at least 50% of the facility. A biodiesel production facility must produce biodegradable, combustible, liquid fuel that is derived from vegetable oil or animal fat and is suitable for blending with diesel fuel for use in internal combustion diesel engines. A green diesel production facility must produce fuels from nonfossil renewable resources, including agricultural or silvicultural plants, animal fats, residue, and waste generated from the production, processing, and marketing of agricultural products, silvicultural products, and other renewable resources. An ethanol production facility must produce agriculturally-derived denatured ethanol that is suitable for blending with a petroleum product for use in internal combustion engines. A recipient of Biofuels PACE loans is not eligible for regular PACE loans. (Senate Bill 2180, 2007, and N.D.C.C. § 17-03)

Biodiesel or Green Diesel Sales Equipment Tax Credit

The state of North Dakota offers a five-year income tax credit for equipment that enables a facility to sell diesel fuel containing at least 2% biodiesel or green diesel by volume. The tax credit is worth up to 10% per year, for up to five years, of the biodiesel or green diesel seller's direct costs incurred to adapt or add equipment to a facility. The credit is limited to $50,000 in the cumulative amount of credits for all taxable years. Biodiesel or green diesel fuel must meet the specifications adopted by the American Society for Testing and Materials (ASTM). (N.D.C.C. § 57-38-01.23)

Biodiesel or Green Diesel Production Equipment Tax Credit

A corporate income tax credit is available in the amount of 10% per year for five years of the taxpayer's direct costs incurred to adapt or add equipment to retrofit an existing facility or adapt a new facility in the state for the purpose of producing or blending diesel or green diesel fuel containing at least 2% biodiesel or green diesel fuel by volume. Eligible direct costs must be incurred after December 31, 2002, and a taxpayer is limited to $250,000 in the cumulative amount of credits for all taxable years. Biodiesel or green diesel fuel must meet the specifications adopted by the American Society for Testing and Materials (ASTM). For years beginning after December 31, 2008, this credit was expanded to also include costs associated with constructing or retrofitting a facility to crush soybeans or canola. (N.D.C.C. § 57-38-30.6)

Quarterly Ethanol Production Incentive

The North Dakota Division of Community Services' Office of Renewable Energy and Energy Efficiency will provide a quarterly production incentive to each eligible facility based on a) the average North Dakota price per bushel of corn received by farmers during the quarter, and b) the average North Dakota rack price per gallon of ethanol during the quarter. The cumulative state ethanol payment amount received by any single ethanol production facility may not exceed $10,000,000. (N.D.C.C. §§ 17-2-02 through 17-2-05)

Biodiesel Income Tax Credit

A licensed fuel supplier who blends (B100) biodiesel for the first blend or green diesel into fuel

in North Dakota is entitled to an income tax credit in the amount of $0.05 per gallon (3.79 liters) of biodiesel or green diesel fuel comprised of at least 5% biodiesel or green diesel. (N.D.C.C. § 57-38-01.22)

Alternative Fuel Tax Rates
A special excise tax rate of 2% is imposed on the sale of propane and a tax of $0.04 per gallon is imposed on all sales of diesel fuel and other special fuels previously exempted from the full rate for use as an agricultural, industrial, or railroad purpose. Special fuel used for heating purposes is exempt. (N.D.C.C. §§ 57-43.2-02 and 57-43.2-03)

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: Taxable $0.23/gallon

B100 - Misc. Taxability: Subject to the Inspection Fee $.00025/Gal

Ethanol - Motor Fuel Taxability: Taxable $0.23/gallon

Ethanol - Misc. Taxability: Subject to the Inspection Fee $.00025/Gal

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: The tax rate is $0.23/gallon. B100 is taxed like diesel. The tax rate is $0.23/gallon for clear on-road use and $0.04/gallon for dyed off-road use.

Ethanol: Agriculturally derived ethanol used in its pure state is included in the statutory definition of motor vehicle fuel and is taxed like gasoline. The tax rate is $0.23/gallon.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: The tax rate is $0.23 per equivalent gallon.

CNG - Conversion Rate: An equivalent gallon is equal to 120 cubic feet of compressed natural gas

E85 - Taxability: The tax rate is $0.23 per gallon.

E85 - Conversion Rate: NA

Electric Vehicles/Electricity - Taxability: Not Currently Taxed

Electric Vehicles/Electricity - Conversion Rate: NA

Gasoline Hybrid Vehicles - Taxability: The tax rate is $0.23 per gallon.

Gasoline Hybrid Vehicles - Conversion Rate: NA

Hydrogen - Taxability: The tax rate is $0.23 per gallon.

Hydrogen - Conversion Rate: NA

LNG - Taxability: The tax rate is $0.23 per equivalent gallon for use on-road. Exempt for industrial, agricultural, or railroad use.

LNG - Conversion Rate: An equivalent gallon is equal to 1.7 gallons of LNG

LPG - Taxability: The tax rate is $0.23 per gallon for on-road, 2% of sales price for use off-road, and no tax for heating fuel purpose.

Methanol or "M85" - Taxability: The tax rate is $0.23 per gallon.

Methanol or "M85" - Conversion Rate: NA

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
All blendstock	$.23or $.04 depending on fuel blended with	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: If the fuel is returned for refining and is replaced with the same volume of proper fuel, no additional tax is due. If the fuel is not returned for refining, the tax is due on the fuel that was delivered, no transfer of fuel types is allowed.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Aviation Fuel Tax Report	25th of month following activity	25th of month following activity
Liquefied Petroleum Fuel Tax Report	25th of month following activity	25th of month following activity
Motor Vehicle Fuel Tax Report	25th of month following activity	25th of month following activity
Special Fuels Tax Report	25th of month following activity	25th of month following activity

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Received by Due Date

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Before midnight (central time) on the due date is considered timely filed.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: The due date is the next business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
All motor fuel reports (penalty and interest are applied to a report not considered timely filed with both the report and payment)	5% of the tax due plus any applicable interest at the rate of 1% per month or portion of month (applies if either the report, payment, or both are late)	5% of the tax due plus any applicable interest at the rate of 1% per month or portion of month (applies if either the report, payment, or both are late)

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 is taxed as any other gasoline blend at $.23 per gallon. The percentage range to be considered E85 is from 60% to 85%. E85 is allowed to be reported as either E85 or as gasohol because the tax rate is the same.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: No

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: NA

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: No

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

Motor vehicle fuel: An amount prescribed by the Tax Commissioner but not less than $1000. Special fuel: An amount prescribed by the Tax Commissioner but not less than

$1000.
Aviation fuel: An amount prescribed by the Tax Commissioner but not less than $500.
A security to guarantee payment may be in the form of a surety bond, cash bond, or an approved letter of credit. The amount of any security may be revised at the discretion of the Tax Commissioner.
For a license in effect for five or more years, the Tax Commissioner may review the records and may waive the requirement for a security. The requirement for a security may be reinstated at the discretion of the Tax Commissioner.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Distributor	Yes	1,2,3,4,5,8,9
Exporter	No	2
Supplier	Yes	1,2,3,4,5,8,9
Terminal	No	7

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Export of the fuel is reported to the State on a schedule 7.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: No

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: Without tax due, up to 3 months. With tax due, must be reported in transaction period.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

NDCC 57-43.1-16.2 does not include any requirements as far as data elements that should be included on a bill of lading. However, there are specific requirements in the following sub- sections for what should be included on a diversion ticket and a drop load ticket:
6. A diversion ticket must include the following information:
a. The transporter's name and address.
b. The date and time of issuance.
c. The diversion ticket number. d. The name and address of the consignee indicated on the original bill of lading.
e. The destination as stated on the original bill of lading. Page No. 9
f. The original bill of lading number.
g. The location diverted to, including the address to which the fuel was diverted and the destination state.
h. The number of gallons of fuel being diverted.
i. The type of fuel being diverted.
j. Any other information required by the commissioner.
7. A drop load ticket must include the following:
a. The transporter's name and address.
b. The date and time of issuance.
c. The partial load ticket number.
d. The name and address of the consignee indicated on the original bill of lading.
e. The destination on the original bill of lading or as shown on the diversion ticket, if issued.
f. The original bill of lading number and, if available, the diversion ticket number.
g. The number of gallons off-loaded at each location.
h. The type of fuel off-loaded at each location.
i. Any other information required by the commissioner
With regards documentation required for claiming a motor fuel refund under NDCC 57-43.1-04, an invoice accompanying the claim form must include the seller’s name and address, date of purchase, description of product purchased, gallons purchased, and the name of purchaser.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Federal Agencies and Tribal Agencies are exempt per Federal Statute.
Tribal members receiving fuel on a reservation is exempt from ND Tax but may be subject to tribal tax where such agreements exist.
57-43.1-03.2. Refund of tax for fuel purchased by native Americans - Fuels tax refund reserve fund - Continuing appropriation.
1. A native American may file a claim with the tax commissioner for a refund of motor vehicle fuel taxes paid by that person under this chapter or special fuel taxes paid under chapter 57 43.2 if the motor vehicle fuel or special fuel was purchased from a retail fuel dealer located on the Indian reservation where the native American is an enrolled member and the fuel was delivered to the native American on that reservation. The refund provisions of this chapter

apply to refund claims made under this section.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

3 years

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Licensed fuel distributors and federal agencies have a three-year limitation to file a claim for a refund through an amended return or refund claim, respectively.
A claim for a refund to prevent taxation by multiple jurisdictions must be submitted within 12 months from the time the fuel is removed from North Dakota.
Claims for refund of tax as a result of agricultural, industrial EMS, or fire department use must be submitted prior to June 30 of the year following use.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

Tax Forms Search | North Dakota Office of State Tax Commissioner (https://www.tax.nd.gov/forms)

North Dakota Motor Fuel Reference Guide (https://www.tax.nd.gov/sites/www/files/documents/guidelines/business/motor-fuel/motor-fuel-instruction-manual.pdf)

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

North Dakota Petroleum Marketers Association
1014 E Central Ave

Bismarck ND 58501
701-223-3370

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Form 500 - Authorization To Disclose Tax Information & Designation of Representative (2023)
(https://www.tax.nd.gov/sites/www/files/documents/forms/misc-forms/form-500.pdf)

STATE OF OHIO

Section 1 – Contact Information

Agency: Ohio Department of Taxation

Name: Mark Williams

Phone Number: (614) 466-4719

E-mail Address: Mark.Williams@tax.ohio.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Ohio motor fuel is governed by the Ohio Revised Code section 5735. It is available on our website: http://codes.ohio.gov/orc/5735

Diesel:

Ohio motor fuel is governed by the Ohio Revised Code section 5735. It is available on our website: http://codes.ohio.gov/orc/5735

Aviation Fuel:

Ohio motor fuel is governed by the Ohio Revised Code section 5735. It is available on our website: http://codes.ohio.gov/orc/5735

Jet Fuel:

Ohio motor fuel is governed by the Ohio Revised Code section 5735. It is available on our website: http://codes.ohio.gov/orc/5735

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Other

Gasoline - Other (please specify): Receipt less credits

Diesel: Distributor/Wholesaler Level

Aviation Fuel: Exempt

Jet Fuel: Exempt

Section 4 – First Receiver / Point of Taxation

First Receiver:

First Receiver: Not defined in Ohio Revised Code

Point of Taxation:

Point of Taxation: O.R.C. 5735.01
586
With respect to gasoline, "received" or "receipt" shall be construed as follows:
(a) Gasoline produced at a refinery in this state or delivered to a terminal in this state is deemed received when it is disbursed through a loading rack at that refinery or terminal;
(b)
Except as provided in division (J)(1)(a) of this section, gasoline imported into this state or purchased or otherwise acquired in this state by any person is deemed received within this state by that person when the gasoline is withdrawn from the container in which it was transported;
(c) Gasoline delivered or disbursed by any means from a terminal directly to another terminal is not deemed received.
With respect to motor fuel other than gasoline, "received" or "receipt" means distributed or sold for use or used to generate power for the operation of motor vehicles upon the public highways or upon waters within the boundaries of this state. All diesel fuel that is not dyed diesel fuel, regardless of its use, shall be considered as used to generate power for the operation of motor vehicles upon the public highways or upon waters within the boundaries of this state when the fuel is sold or distributed to a person other than a licensed motor fuel dealer or to a person licensed under section 5735.026 of the Revised Code.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $0.385

Diesel: $0.47

Aviation Fuel: 0

Jet Fuel: 0

Ethyl Alcohol: $0.385

Methyl Alcohol: $0.385

LNG: $0.47

CNG: $0.47

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Net Gallons

Please provide the reference information:

The Ohio Motor Fuel Tax is based on net gallons. Reference O.R.C. 5735.06(B)

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

The Ohio Department of Taxation does not levy the fees reference in Section 6.

Section 7 – Rate Updates

Please list any rate updates for your state:

N/A

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Dealer Shrinkage Allowance – 1%

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

5735.21 (D)

Which diversion registry program do you use?: Ohio currently utilizes Fuel Trac for the registering of Diversions and Imports/Exports.

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: Must provide notification of diversion to the commissioner, receive a diversion number, and write the diversion number on the shipping document.

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: Only licensed claimants may request refunds. Any sales to non-licensed customers that are taxed incorrectly would require that the supplier obtain the refund. Credit and rebill would be required.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Ohio's incentives can be found at the websites listed below.
Ohio Department of Taxation: www.tax.ohio.gov
Ohio Department of Development: http://www.development.ohio.gov/

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: Taxable

B100 - Misc. Taxability: $0.47

Ethanol - Motor Fuel Taxability: Taxable

Ethanol - Misc. Taxability: $0.385

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is treated like clear diesel. The tax is due at the point of distribution to the end user in Ohio. The tax rate is $0.47/gallon. In order to buy or sell in Ohio you must hold an Ohio Motor Fuel Dealer's License

Ethanol: Ethanol is treated like gasoline. The tax is due at the point of receipt in Ohio. The tax rate is $0.385/gallon. In order to buy or sell in Ohio you must hold an Ohio Motor Fuel Dealer's License.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: $0.47

CNG - Conversion Rate: N/A

E85 - Taxability: $0.385

E85 - Conversion Rate: N/A

Electric Vehicles/Electricity - Taxability: Not Taxed

Electric Vehicles/Electricity - Conversion Rate: N/A

Gasoline Hybrid Vehicles - Taxability: $0.385

Gasoline Hybrid Vehicles - Conversion Rate: N/A

Hydrogen - Taxability: Not Taxed

Hydrogen - Conversion Rate: N/A

LNG - Taxability: $0.47

LNG - Conversion Rate: N/A

LPG - Taxability: $0.47

LPG - Conversion Rate: N/A

Methanol or "M85" - Taxability: $0.385

Methanol or "M85" - Conversion Rate: N/A

Other - Taxability: $0.47

Other - Conversion Rate: N/A

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
additive Miscellaneous	$0.47	Yes
Benzene	$0.47	Yes
Butane, including butane-propane mix	$0.47	Yes
Butylene	$0.47	Yes
BOB	$0.47	Yes
ETBE	$0.47	Yes
Ethane	$0.47	Yes
Ethylene	$0.47	Yes
Isobutane	$0.47	Yes
MTBE	$0.47	Yes
Methane	$0.47	Yes
Napthas	$0.47	Yes
Pentanes, including isopentanes	$0.47	Yes
Propylene	$0.47	Yes
Raffinates	$0.47	Yes
RBOB	$0.47	Yes
TAME	$0.47	Yes
Toluene	$0.47	Yes
Waste Oil	$0.47	Yes
Xylene	$0.47	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: If contaminated fuel cannot be cleansed or if contaminated fuel cannot be utilized as another fuel type, then Ohio would permit a request for refund for the fuel which was contaminated. The refund claim form which would be utilized would be the MVF-14 Motor Fuel Casualty Loss Refund Claim. These claims would be thoroughly vetted to validate the loss of the fuel.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Monthly Dealer Report	On or before the last day of the month following the filing period	On or before the last day of the month following the filing period
Monthly Transporter Report	On or before the last day of the month following the filing period	On or before the last day of the month following the filing period
Monthly Exporter's Report	On or before the last day of the month following the filing period	On or before the last day of the month following the filing period
Monthly Terminal Report	On or before the last day of the month following the filing period	On or before the last day of the month following the filing period

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Electronically filed returns for Ohio are considered timely if received by 11:59pm on the due date.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: Ohio considers the next business day as the due date for both returns and payments whose due date falls on a Holiday or weekend.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Monthly Dealer Report	The greater of 10% of Tax Due or $50.00	The greater of 10% of Tax Due or $50.00
Monthly Transporter Report	The greater of 10% of Tax Due or $50.00	N/A
Monthly Exporter's Report	The greater of 10% of Tax Due or $50.00	N/A
Monthly Terminal Report	The greater of 10% of Tax Due or $50.00	N/A

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 is defined as a Motor Fuel in the Ohio Revised Code section 5735.01 and is taxable at the rate of $0.385.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: All individuals or companies that transport motor fuel by any manner to a point in Ohio are required to be registered. Transporters are required to submit monthly returns.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: N/A

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Tax is imposed on Gasoline upon receipt, Clear and Dyed Diesel are taxed upon disbursement. Motor Fuel Tax Rates are subject to change at any time based upon the needs of the State. Tax is calculated on Gross Gallons.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

All motor fuel Dealer's in the State of Ohio are required to be bonded. The minimum acceptable amount of a bond is $5,000.00. Ohio may request bonds for the other motor fuel account types if extenuating circumstances arise.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Distributor	Yes	1,2,3,4,5,6,8,10
Exporter	No	2
Terminal Operator	No	7,8,9,10
Transporter	No	6

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Ohio requires its licensed Dealers to collect and remit tax for applicable sales in Ohio. Should a Dealer choose to do business in another state, Ohio encourages them to determine that state’s licensing and reporting requirements to ensure compliance.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

In Ohio, the licensed motor fuel dealer is responsible for collection and remittance of taxes. Regardless of where the terminal is located, if the motor fuel is destined for Ohio, then the dealer is responsible for collecting Ohio taxes.

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: No

Additional details (optional): The Ohio Revised Code 5735.05 allows for a tax exemption for the exportation of motor fuel by a licensed motor fuel dealer from this state to any other state or foreign country.

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

An amended return is considered a
complete reverse/replace. This means you must complete the entire return again, including the updated figures. This will override what was processed originally with the correct figures.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: Ohio does not have an allowance for reporting late loads.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Per O. R. C. 5735.21(A):
(A) No person shall transport motor fuel in a bulk lot vehicle from or to a destination in this state unless the person possesses a shipping document created by a terminal or a bulk plant where the bulk lot vehicle received the fuel. The terminal or bulk plant shall provide the shipping document to the operator of the bulk lot vehicle and the document must contain all of the following:
(1) The name and address of the terminal or bulk plant from which the motor fuel was received;
(2) The name of the carrier;
(3) The date the motor fuel was loaded;
(4) The type of motor fuel and the number of gallons;

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

See O.R.C. 5735.05 for exceptions to the Ohio Motor Fuel Tax.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Amended returns must be filed within 4 years of the date of the original filing.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Applications for refund for Illegal or Erroneously Paid tax must be filed within four (4) years of the date of the illegal or erroneous payment (O.R.C. 5735.122)

Applications for refund for motor fuel used in a non-taxable manner must be filed within 365 days from the date of purchase (O.R.C. 5735.14, 5735.142, 5735.18)

Applications for refund of Retail Shrinkage must be filed within 120 days of the end of the Shrinkage Claim Period (June 30th & December 31st) (O.R.C. 5375.141)

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Specific claim for refund form

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: No

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

https://tax.ohio.gov/business/ohio-business-taxes/excise/motor-fuel/motor-fuel

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Ohio Trucking Association
Thomas Balzer – 614-653-0290 - tom@ohiotrucking.org

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes. Form TBOR-1 can be obtained at Tax.ohio.gov under the forms section.

STATE OF OKLAHOMA

Section 1 – Contact Information

Agency: Oklahoma Tax Commission

Name: Tiffany McLaughin

Phone Number: (405) 628-8468

E-mail Address: tiffany.mclaughlin@tax.ok.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Title 68 Article 5

Diesel:

Title 68 Article 5

Aviation Fuel:

Title 68 Article 5

Jet Fuel:

Title 68 Article 5

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack

Diesel: At the terminal rack

Aviation Fuel: At the terminal rack

Jet Fuel: At the terminal rack

Section 4 – First Receiver / Point of Taxation

First Receiver:

Supplier 68:500.2 and .6

Point of Taxation:

Terminal/Rack 68:500.4

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: .19

Diesel: .19

Aviation Fuel: .0008

Jet Fuel: .0008

Ethyl Alcohol: 0

Methyl Alcohol: 0

LNG: .05

CNG: .05

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Billed Gallons

Please provide the reference information:

68:500

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

.01

Title 17 Chapter 14

Section 7 – Rate Updates

Please list any rate updates for your state:

N/A

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Suppliers only .001 of total tax due

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

68:500

Which diversion registry program do you use?: FuelTrac

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: monthly return - schedule 11 - diversion number from FuelTrac

Origin/TCN	BOL Destination	Actual Destination	Tax Type	Product Type	Forms/Schedules
Your State	Your State	Other State	Excise and Fee	All	Suppliers schedule 11
Your State	Your State	Your State	Excise and Fee	All	Suppliers schedule 11
Other State	Other State	Your State	Excise and Fee	All	Suppliers schedule 11
Other State	Your State	Other State	None	All	not reported to OK

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: Anyone that paid OK tax but didn't deliver to OK. Suppliers Invoice, proof of delivery, fueltrac

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

N/A

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: .19

B100 - Misc. Taxability: 0

Ethanol - Motor Fuel Taxability: 0

Ethanol - Misc. Taxability: 0

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: yes - .19

Ethanol: no - as long as not blended

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: .05

E85 - Taxability: .19

Electric Vehicles/Electricity - Taxability: n/a

Electric Vehicles/Electricity - Conversion Rate: 3 kWh

Gasoline Hybrid Vehicles - Taxability: .19

Hydrogen - Taxability: 0

LNG - Taxability: .05

LPG - Taxability: .16

Methanol or "M85" - Taxability: .19

Other - Taxability: .01

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
alcohol		Yes
butane		Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: refund request on form 130

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Motor Fuel Diesel/Tax Supplier	20th	20th
Motor Fuel Exporter	27th	27th
Motor Fuel Diesel/Tax Tankwagon	25th	25th
Motor Fuel Special	20th	20th
Motor Fuel Alternative	27th	27th
Three Day Permit	within 3 days of importing	within 3 days of importing
Motor Fuel Blender	within 28 days of blending	within 28 days of blending
Underground Storage	due the day of corresponding MFT return	due the day of the corresponding MFT return
Motor Fuel Diesel/Tax Bonded	20th	20th
Motor Fuel Diesel/Tax Occasional	27th	27th
Motor Fuel Terminal Operator	27th	N/A
Motor Fuel Charger	Jan 31st of each year	Jan 31st of each year

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): 11:59pm on due date

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: the following business day

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Motor Fuel Diesel/Tax Supplier		10%
Motor Fuel Diesel/Tax Occassional		10%
Motor Fuel Diesel/Tax Bonded Importer		10%
Motor Fuel Diesel/Tax Tankwagon		10%
Motor Fuel Special		10%
Motor Fuel Alternative		10%
Three Day Permit		10%
Motor Fuel Blender		10%
Underground Storage		10%
Motor Fuel Charger		10%

Additional information: charged 15 days after the due date

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: Just like gasoline at .19cents - just E85 everything else falls under gas

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: No

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: OK does not recognize them.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

That is between them - Supplier owes us immediately

68:500.22

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Applicable

Please provide the Statute that supports that deferral:

Supplier owe immediately.

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Dyed diesel - rates on voted on and can change quarterly.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

Occassional Importer, EV, and Alternative are exempt form a bond.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Supplier	Yes	All except 11
Permissive Supplier	Yes	All - they chose except 11
Bonded Importer	Yes	all except 2 and 11
Occasional Importer	Yes	1, 3, 4, 8, 9
Tankwagon	Yes	1, 3, 4, 8, 9
Special	Yes	3, 4, 11
EV	Yes	3, 4

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Proof of delivery

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

Supplier/Permissive Supplier

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

Supporting docs

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: file anytime - credit SOL 3 years

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

OK taxes paid, BOL number, gallons, origin, destination state, supplier of fuel.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

68:500.10

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

None

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

3 years from due date of payment.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Amended return

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

www.tax.ok.gov (https://www.tax.ok.gov)

businesses - forms

OKTAP login - file electronically

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: No

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes - www.tax.ok.gov (https://www.tax.ok.gov) - businneses - forms - search power of attorney- download form

STATE OF OREGON

Section 1 – Contact Information

Agency: Oregon Department of Transportation

Name: Jessyca Stafford

Phone Number: (458) 233-0634

E-mail Address: Jessyca.M.Stafford@odot.oregon.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Oregon Revised Statutes Chapter 319
https://www.oregonlegislature.gov/bills_laws/Pages/ORS.aspx

Oregon Administrative Rules Divisions 170, 176,174

http://www.oregon.gov/ODOT/CS/FTG/Pages/adminrules.aspx

Diesel:

Oregon Revised Statutes Chapter 319
https://www.oregonlegislature.gov/bills_laws/Pages/ORS.aspx

Oregon Administrative Rules Divisions 170, 176,174

http://www.oregon.gov/ODOT/CS/FTG/Pages/adminrules.aspx

Aviation Fuel:

Oregon Revised Statutes Chapter 319
https://www.oregonlegislature.gov/bills_laws/Pages/ORS.aspx

Oregon Administrative Rules Divisions 170, 176,174

http://www.oregon.gov/ODOT/CS/FTG/Pages/adminrules.aspx

Jet Fuel:

Oregon Revised Statutes Chapter 319
https://www.oregonlegislature.gov/bills_laws/Pages/ORS.aspx

Oregon Administrative Rules Divisions 170, 176,174

http://www.oregon.gov/ODOT/CS/FTG/Pages/adminrules.aspx

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level

Diesel: Retail/Use Level

Aviation Fuel: Distributor/Wholesaler Level

Jet Fuel: Distributor/Wholesaler Level

Section 4 – First Receiver / Point of Taxation

First Receiver:

First Receiver: Not defined in statute.

First sale is defined in ORS 319.010 (9) as:

"First sale, use, or distribution of motor vehicle fuel or aircraft fuel" means the first withdrawal, other than by bulk transfer, of motor vehicle fuel or aircraft fuel from terminal storage facilities for sale, use, or distribution. "First sale, use, or distribution of motor vehicle fuel or aircraft fuel" also means the first sale, use, or distribution of motor vehicle fuel or aircraft fuel after import into this state if the motor vehicle fuel or aircraft fuel is delivered other than to the terminal storage facilities of a licensed dealer.

Point of Taxation:

Point of Taxation: ORS 319.020 and 319.530 defines who owes the fuels tax and when it is due and payable.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $0.40

Diesel: $0.40

Aviation Fuel: $0.11

Jet Fuel: $0.03

Ethyl Alcohol: $0.40

Methyl Alcohol: $0.40

LNG: $0.040

CNG: $0.40

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Gross Gallons, Net Gallons, Billed Gallons

Please provide the reference information:

Gross, net, or billed gallons are accepted so long as the selected choice is consistently used.

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Petroleum Load Fee: $10.00 per load – Oregon Revised Statutes 465.101

Underground Storage Tank Fee – Oregon Revised Statutes 466.785

Section 7 – Rate Updates

Please list any rate updates for your state:

None

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Use Fuel Sellers are allowed to keep 4% of the tax collected provided they file and pay in a timely manner. Sellers are defined as those placing the fuel into the fuel tank of a motor vehicle for a price. Generally, these are retail fueling stations or cardlock facilities.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

The Oregon Clean Vehicle and Charge Ahead Rebate Program offers a cash rebate for Oregon drivers who purchase or lease electric vehicles. It is not a tax credit. The program is designed to reduce vehicle emissions by encouraging more Oregonians to purchase or lease electric vehicles rather than gas vehicles.

The Oregon Clean Vehicle Rebate Program will reopen on August 25 and run through November 4, 2026.

For more information, please refer to - https://www.oregon.gov/deq/aq/programs/pages/zev-rebate.aspx

DEQ's diesel school bus replacement program.

In January 2018, the Oregon Department of Environmental Quality (DEQ) selected school districts to receive grant funding to support the replacement or retrofit of specific buses within their district's fleet using a randomized selection process. DEQ notified the districts of their eligibility and made several attempts to recruit those districts to participate in this grant program.

Under the diesel grant program, school districts have the option to install diesel particulate filters or to scrap and replace buses in their fleet. Buses selected for replacement must have at least three years of remaining useful life, have operated in Oregon in the past year and will continue to operate in Oregon for at least the three years following. The assistance amount offered is up to 100 percent of costs to purchase and install exhaust controls, or up to $50,000 or 30 percent of replacement costs, whichever is less, to purchase an Oregon minimum standard bus to replace the bus that is scrapped.

For more information, please refer to - https://www.oregon.gov/deq/aq/programs/Pages/VWDiesel-Settlement.aspx

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: B100 is taxable as a use fuel when fuel is placed in a motor vehicle.

B100 - Misc. Taxability: Subject to the Load Fee.

Ethanol - Motor Fuel Taxability: Not taxable for grades higher than E85.

Ethanol - Misc. Taxability: None

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is treated as a use fuel. The tax rate is $0.40/gallon.

Ethanol: Ethanol is not taxable for grades higher than E85. E85 and E10 are taxable as motor vehicle fuel. The tax rate is $0.40/gallon.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: 120 cubic feet of compressed natural gas used or sold in a gaseous state, measured at 14.73 pounds per square inch of pressure at 60 degrees Fahrenheit, is taxable at the same rate as a gallon of liquid fuel.

CNG - Conversion Rate: 1.2

E85 - Taxability: $0.40/gallon

E85 - Conversion Rate: Not Applicable

Electric Vehicles/Electricity - Taxability: Subject to taxation under the Road Usage Charge program.

Electric Vehicles/Electricity - Conversion Rate: Not Applicable

Gasoline Hybrid Vehicles - Taxability: $0.40/gallon

Gasoline Hybrid Vehicles - Conversion Rate: Not Applicable

Hydrogen - Taxability: 100 cubic feet of fuel used or sold in a gaseous state, measured at 14.73 pounds per square inch of pressure at 60 degrees Fahrenheit, is taxable at the same rate as a gallon of liquid fuel.

Hydrogen - Conversion Rate: Not Applicable

LNG - Taxability: $0.40/gallon - 1.71 gallons or 6.059 pounds of LNG is taxable at the same rate as one

LNG - Conversion Rate: 1.7

LPG - Taxability: $0.40/gallon - 1.35 gallons or 5.75 pounds of LPG is taxable at the same rate as one

LPG - Conversion Rate: 1.3

Methanol or "M85" - Taxability: $0.40/gallon

Methanol or "M85" - Conversion Rate: Not Applicable

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
N/A		No

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: If licensee is unable to resale the contaminated fuel, proof of proper disposal is required to avoid taxation.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Motor Vehicle Dealer	25th of following month	25th of following month
Use Fuel Seller	20th of following month	20th of following month
Use Fuel User	20th of following month	20th of following month

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Received by Due Date

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Must be received by 11:59 p.m. on due date, Pacific Time.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: The following business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Motor Vehicle Dealer	$25 penalty for not timely filing a zero-tax due report.	1% if filed by the last day of month due. Additional 10% if filed after that.
Use Fuel Seller		10%
Use Fuel User		10%

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 is treated like standard gasoline, as are all blend percentages. We would not consider denatured ethanol to be gasoline.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: No

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: N/A

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: No

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

Bond requirements are equal to two times the monthly tax liability during the last two operational years. Minimum bond amount is $1,000, maximum is $250,000, which may be raised to $1,000,000 in certain situations.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Motor Vehicle Fuel Dealer	Yes	1,2,3,4,8,9
Use Fuel Seller	Yes	1,2,4
Use Fuel User	Yes	
Terminal Operator	No	7

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

N/A

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: No

Section 33 – Amended Returns

How are amended returns filed in your state?: Both

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Submit only the information changed/updated

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Not Applicable

Section 35 – Late Loads

How many days are allowed to report late loads?: Late loads may be reported on next month's dealer tax report. Late loads beyond that time require an amended report for the appropriate period.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Oregon Revised Statute 319.230

Every person operating any conveyance for the purpose of hauling, transporting or delivering motor vehicle fuel in bulk shall, before entering upon the public highways of this state with such conveyance, have and possess during the entire time of hauling or transporting such motor vehicle

fuel an invoice, bill of sale, or other written statement showing the number of gallons, the true name and address of the seller or consignor, and the true name and address of the buyer or consignee, if any, of the same. The person hauling such motor vehicle fuel shall at the request of any sheriff, deputy sheriff, constable, state police or other officer authorized by law to inquire into or investigate such matters, produce and offer for inspection the invoice, bill of sale or other statement. [Amended by 1957 c.209§6]

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Oregon Revised Statute 319.250 exempts the Armed Forces of the United States for fuel sold for use in ships, aircraft, or export from the state.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

N/A

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Three years from the filing due date for refunds by amended tax reports. 15 months from purchase for refund claims by end users.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Delivery date (delivered sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

https://www.oregon.gov/odot/FTG/Pages/Fuels-Tax-Forms.aspx

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: No

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Oregon Fuels Tax Power of Attorney - https://www.oregon.gov/odot/Forms/FT/0002.pdf

STATE OF PENNSYLVANIA

Section 1 – Contact Information

Agency: PA Department of Revenue

Name: Stephen Wisyanski

Phone Number: (717) 480-1529

E-mail Address: swisyanski@pa.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Pennsylvania Consolidated Statute Title 75 (Vehicle)
Chapter 90 – Liquid Fuels and Fuels Tax
Chapter 94 – Liquid Fuels and Fuels Tax Enforcement
Chapter 95 – Taxes for Highway Maintenance and Construction

Diesel:

Pennsylvania Consolidated Statute Title 75 (Vehicle)
Chapter 90 – Liquid Fuels and Fuels Tax
Chapter 94 – Liquid Fuels and Fuels Tax Enforcement
Chapter 95 – Taxes for Highway Maintenance and Construction

Aviation Fuel:

Pennsylvania Consolidated Statute Title 74 (Transportation)
Chapter 61 – Aviation Development

Pennsylvania Consolidated Statute Title 75 (Vehicle)
Chapter 90 – Liquid Fuels and Fuels Tax
Chapter 94 – Liquid Fuels and Fuels Tax Enforcement
Chapter 95 – Taxes for Highway Maintenance and Construction

Jet Fuel:

Pennsylvania Consolidated Statute Title 74 (Transportation)
Chapter 61 – Aviation Development

Pennsylvania Consolidated Statute Title 75 (Vehicle)
Chapter 90 – Liquid Fuels and Fuels Tax
Chapter 94 – Liquid Fuels and Fuels Tax Enforcement
Chapter 95 – Taxes for Highway Maintenance and Construction

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level

Diesel: Distributor/Wholesaler Level

Aviation Fuel: Distributor/Wholesaler Level

Jet Fuel: Distributor/Wholesaler Level

Section 4 – First Receiver / Point of Taxation

First Receiver:

N/A

Point of Taxation:

Point of Taxation: Sale from a registered distributor to a non-registered distributor.
Chapter 90 – Subsection 9004(b) – Imposition of tax, exemptions and deductions;
Oil company franchise tax for highway maintenance and construction.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $0.576 / gallon

Diesel: $0.741 / gallon

Aviation Fuel: $0.057 / gallon

Jet Fuel: $0.017

Ethyl Alcohol: N/A

Methyl Alcohol: N/A

LNG: $0.648 / diesel gallon equivalent

CNG: $0.576 / gasoline gallon equivalent

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Gross Gallons, Net Gallons, Billed Gallons

Please provide the reference information:

Any of these formats are acceptable, as long as the reporting and billing are consistent; from our Motor Fuels (Bureau of Audits - Liquid Fuels Division) Audit Manual:
“It is important to remember that the taxpayer is required to file returns on a consistent basis. All Receipts and Disbursements must be entirely on Gross or entirely on Net basis. The auditor should start with the present and work back to the beginning of the audit period. It must be determined if any changes were made in the accounting and reporting methods. If there were changes, these changes should be noted and documented for the audit period.”

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

There is an Underground Storage Indemnification Fee (USTIF) that was established by PA Act 32 of 1989. Within that Act, the activities of the USTIF were assigned oversight by the PA Insurance Department and a dedicated Board whose role it is to establish program fees and set them on an annual basis. The collection of program area fees and claim eligibility requirements are set forth in the Chapter 977 PA Regulations.

Section 7 – Rate Updates

Please list any rate updates for your state:

Aviation Gasoline - 2026: $0.057 (down from $0.060 in 2025) Jet Fuel - 2026: $0.017 (down from $0.020 in 2025)

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Pennsylvania Consolidated Statute Title 75 (Vehicles)

Chapter 90 - Subsection 9006 - Distributor's report and payment of tax:
(1) The distributor, at the time of making the report under subsection (a), shall compute and pay to the Department the tax due to the Commonwealth on liquid fuels and fuels used or sold and delivered by that distributor during the preceding month, less a discount, if the report is filed and the tax paid on time, computed as follows:
(i) 2%, if the tax amounts to $50,000 or less;
(ii) 1.5%, on tax in excess of $50,000 and not exceeding $75,000;
(iii) 1%, on tax in excess $75,000 and not exceeding $100,000; and
(iv) .5%, on tax in excess of $100,000.
(2) The discount under paragraph (1) shall not be computed on any tax imposed and remitted with respect to the Oil Company Franchise Tax imposed under sections 9004(b) (relating to imposition of tax, exemptions, and deductions) and 9502 (relating to the imposition of tax).

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Pennsylvania Consolidated Statute Title 75 (Vehicles)

Chapter 90 – Subsection 9004(d) Alternative fuels tax.--

(1) A tax is hereby imposed upon alternative fuels used to propel vehicles of any kind or character on the public highways. The rate of tax applicable to each alternative fuel shall be computed by the department on a gallon equivalent basis and shall be published as necessary by notice in the Pennsylvania Bulletin.

(2) The tax imposed in this section upon alternative fuels shall be reported and paid to the department by each alternative fuel dealer-user rather than by distributors under this chapter similar to the manner in which distributors are required to report and pay the tax on liquid fuels and fuels,

and the licensing and bonding provisions of this chapter shall be applicable to alternative fuel dealer-users. The department may permit alternative fuel dealer-users to report the tax due for reporting periods greater than one month up to an annual basis provided the tax is prepaid on the estimated amount of alternative fuel to be used in such extended period. The bonding requirements may be waived by the department where the tax has been prepaid.

(3) Nothing contained in this chapter shall be construed to:

(i) Affect the duty of an alternative fuel dealer-user to report and pay to the department the tax under this subsection for electricity delivered through an electric vehicle charging station provided by the alternative fuel dealer-user to the owner or registrant of an electric vehicle or plug-in hybrid electric vehicle that is subject to the electric vehicle road user charge.

(ii) Prohibit the alternative fuel dealer-user from passing onto the owner or registrant of an electric vehicle or plug-in hybrid electric vehicle that is subject to the electric vehicle road user charge any costs associated with the reporting and payment of the tax under this subsection.

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: $0.741 / gallon; this is treated as a taxable Motor Fuel

B100 - Misc. Taxability: No taxation for non-vehicle use

Ethanol - Motor Fuel Taxability: $0.384 / gallon, but only if fueled directly into a vehicle

Ethanol - Misc. Taxability: No taxation for non-vehicle/ingredient use

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is included in the definition of diesel and is taxed like diesel. The tax rate is $0.741/gallon. PA includes anything that is suitable for running a diesel-powered engine in the definition, including anything that can be blended with diesel.

Ethanol: There are no special licensing requirements for purchasing or selling 100% Ethanol. Ethanol, as an ingredient, is not required to be reported. Once ethanol is blended with gasoline/gasohol it becomes taxable under the PA liquid fuels tax rate of $0.576/gallon. E-85 is taxable at the Alternative Fuel Tax rate of $ 0.413 cents per gallon. Pure Ethanol is taxable the Alternative Fuels Tax rate of $0.384 cents per gallon but only fueled directly into a vehicle. E85 and pure Ethanol become taxable when the fuel is placed into the fuel tank of a vehicle for use on the public highways.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: $0.576 / GGE

E85 - Taxability: $0.413 / gallon

Electric Vehicles/Electricity - Taxability: $0.0172 / kWh

Gasoline Hybrid Vehicles - Taxability: $0.576 / gallon

Hydrogen - Taxability: $0.576 / GGE

LNG - Taxability: $0.648 / DGE

LPG - Taxability: $0.425 / gallon

Methanol or "M85" - Taxability: Methanol: $0.289/gal; M85: $0.332/gal

Other - Taxability: Ethanol: $0.384 / gallon

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
N/A		No
N/A		No
N/A		No

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Registered distributors most times would not have paid tax on fuel, so if the fuel is contaminated while they hold title to the product, they would place the information on a schedule 10 (no tax implications) to balance their inventory. If it is a non-registered distributor who has paid the tax, then the fuel was contaminated they would have to petition the Pennsylvania Board of Appeals to request a refund.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Motor Fuel Tax Report	20th of the following month	20th of the following month
Alternative Fuels Tax	20th of the following month	20th of the following month

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Return: 11:59 p of the due date. Payment: 11:59 pm of the due date, this only applies to ACH debit payments filed through the Pennsylvania Department of Revenue’s myPATH system.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: The next business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Motor Fuel Tax Report	10% of the tax due	10% of the tax due
Alternative Fuels Tax	10% of the tax due	10% of the tax due

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: Beginning in mid-September 2026, E85 will be taxable at the AFT rate for blends 51%-85% ethanol. Before mid-September 2026, we were only permitted to tax at the lesser AFT rate if the blend was exactly 85% ethanol.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: PA requires a Monthly Carriers Report of Liquid Fuels and Fuels Delivered to filed by the last date of each month for the preceding month of all deliveries within PA, imported out of PA, or exported out of PA. Registered Distributors do not have to report deliveries which they held title to, as these loads would appear on their Motor Fuels Tax Report. Registered Distributors do have to report loads which they moved for other parties which they did not hold title to the product.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: N/A

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: PA imposes sales tax only on Dyed Off-Road Diesel, not used for heating purposes. The rate is 6% on the value of each gallon sold, with variances of state/local tax collection of 7% in Allegheny County and 8% in Philadelphia County.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

New Motor Fuel Tax/Liquid Fuels and Fuels Permits are required to post a bond or other financial guarantee calculated to be 1.5 months of average tax due. Permits that have been in existence and in good standing with department for two full permit years may qualify for a reduced surety amount equal to one month of average tax due.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Class 1 - all products	Yes	1,2,3,4,5,6,7,8,9,10
Class 2a - gasoline/gasohol	Yes	1,2,3,4,5,6,7,8,9,10
Class 2a - gasoline/gasohol	Yes	1,2,3,4,5,6,7,8,9,10
Class 3 - diesel fuels	Yes	1,2,3,4,5,6,7,8,9,10
Class 4 - import only	Yes	1,3,4,5,6,7,8,9,10
Class 5 - export only	No	2
Class 6 - kerosene labeled	No	4
Class 6a - kero blocked	No	4
Class 7 - alternative fuels	Yes	4
PA Fuel Transport Permit	No	6

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

BOL or invoice during audit.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: No

Section 33 – Amended Returns

How are amended returns filed in your state?: Both

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Submit only the information changed/updated

Please provide details.:

This question does not allow an option for "Both:"

The accounts can manually add/correct information and resubmit the same return or, if they upload a new file, they include the original transactions as well.

If the account is amending electronically and only have a few transactions to correct, they can manually add/correct the changes and resubmit; however, if there are many of transactions, they will have to make the corrections and upload their entire return again, as the amended overrides the original; if they just add the amended figures, that is all the system will take and override the original.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: None. Any late loads constitute the amending of the applicable period’s report.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Generally, the origin, date, gallons, BOL or invoice number, distributor, and carrier. The below is from the PA Vehicle Code, Chapter 90, to show what is required for our account base to report regarding resales between registered distributors and also what is required to report as taxable sales on their monthly report:
§ 9005. Taxpayer.
(a) Duty of distributor.--Every distributor using or delivering liquid fuels and fuels upon which a tax is imposed by this chapter shall pay the tax into the State Treasury through the department.
(b) Delivery between distributors.--
(1) Whenever liquid fuels and fuels are delivered within this Commonwealth by one distributor to another distributor holding a permit under this chapter, the distributor receiving the liquid fuels and fuels shall separately show, in that distributor's monthly reports to the department, all such deliveries from each distributor and shall pay the liquid fuels and fuels tax provided for by this chapter upon all such liquid fuels and fuels used or sold and delivered within this Commonwealth.
(2) The distributor making deliveries under paragraph (1) shall separately show those deliveries in that distributor's monthly reports to the department and shall then be exempt from the payment of the tax which would otherwise be imposed upon the liquid fuels and fuels so delivered.
(3) The distributor shall furnish to the department such information concerning such

deliveries as the department may require.
(4) The department shall furnish to any distributor, upon request, a list of distributors holding permits under this chapter and their addresses.
(c) Recovery of tax payment.--Distributors may add the amount of the tax to the price of liquid fuels and fuels sold by them and shall state the rate of the tax separately from the price of the liquid fuels and fuels on all price display signs, sales or delivery slips, bills and statements which advertise or indicate the price of liquid fuels and fuels.
(d) Penalty.--A person who violates this section commits a summary offense.
§ 9006. Distributor's report and payment of tax.
(a) Monthly report.--For the purpose of ascertaining the amount of tax payable under this chapter, the distributor, on or before the 20th day of each month, shall transmit to the department on a form prescribed by the department a report, under oath or affirmation, of the liquid fuels and fuels used or delivered by that distributor within this Commonwealth during the preceding month. The report shall show the number of gallons of liquid fuels and fuels used or delivered within this Commonwealth during the period for which that report is made and any further information that the department prescribes. A distributor having more than one place
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of business within this Commonwealth shall combine in each report the use or delivery of liquid fuels and fuels at all such separate places of business.
(b) Computation and payment of tax.--
(1) The distributor, at the time of making the report under subsection (a), shall compute and pay to the department the tax due to the Commonwealth on liquid fuels and fuels used or sold and delivered by that distributor during the preceding month, less a discount, if the report is filed and the tax paid on time, computed as follows:
(i) 2%, if the tax amounts to $50,000 or less;
(ii) 1.5%, on tax in excess of $50,000 and not exceeding $75,000;
(iii) 1%, on tax in excess $75,000 and not exceeding $100,000; and
(iv) .5%, on tax in excess of $100,000.
(2) The discount under paragraph (1) shall not be computed on any tax imposed and remitted with respect to the oil company franchise tax imposed under sections 9004(b) (relating to imposition of tax, exemptions and deductions) and 9502 (relating to imposition of tax), except with respect to the oil company franchise tax imposed under section 9502(a)(5).
(c) Due dates.--The amount of all taxes imposed under the provisions of this chapter for each month shall be due and payable on the 20th day of the next succeeding month. Taxes due shall bear interest at the rate of 1% per month or fractional part of a month from the date they are due and payable until paid.
(d) Additional penalty.--If a distributor neglects or refuses to make any report and payment as required, an additional 10% of the amount of the tax due shall be added by the department and collected as provided. In addition to the added penalty, the permit of the distributor may be suspended or revoked by the department.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Federal government, commonwealth/state government, counties, cities, boroughs, townships, municipal authorities, public school districts, emergency services, the PA State System of Higher Education schools (state-owned universities), and the Commonwealth System of Higher Education (state-related universities).
9004. Imposition of tax, exemptions and deductions.
(a) Exceptions.--The tax imposed under subsections (b), (c) and (d) shall not apply to liquid fuels, fuels or alternative fuels:
(1) Delivered to the Federal Government on presentation of an authorized Federal Government exemption certificate or other evidence satisfactory to the department.
(2) Used or sold and delivered which are not within the taxing power of the Commonwealth under the Commerce Clause of the Constitution of the United States.
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(3) Used as fuel in aircraft or aircraft engines, except for the tax imposed under subsection
(4) Delivered to this Commonwealth, a political subdivision, a volunteer fire company, avolunteer ambulance service, a volunteer rescue squad, a second class county port authority or a nonpublic school not operated for profit on presentation of evidence satisfactory to the department.
The referenced universities are exempt per regulation, not statute.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Two years, plus the current year.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Three years.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

www.revenue.pa.gov

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Pennsylvania Petroleum Association (PPA)
Confirmed Contact: Ted Harris, Executive Vice-President
Office Phone: (717)939-1859
Email: tharris@papetroleum.org (mailto:tharris@papetroleum.org)

Pennsylvania Motor Truck Association (PMTA)
(Potential Contact(s): Rebecca Oyler and/or Wendy Palermo)
910 Linda Lane
Camp Hill, PA 17011
Phone: (717)761-7122
Website: https://www.pmta.org

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes, www.revenue.pa.gov

STATE OF RHODE ISLAND

Section 1 – Contact Information

Agency: RI DOR - Taxation

Name: Lori Baccari

Phone Number: (401) 574-8762

E-mail Address: Loriann.Baccari@tax.ri.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

R.I. Gen. Laws § 31-36-1 et seq. and 280-RICR-20-50-1 and 280-RICR-20-50-2.

Diesel:

R.I. Gen. Laws § 31-36-1 et seq. and 280-RICR-20-50-1 and 280-RICR-20-50-2.

Aviation Fuel:

R.I. Gen. Laws § 31-36-1 et seq. and 280-RICR-20-50-1 and 280-RICR-20-50-2.

Jet Fuel:

R.I. Gen. Laws § 31-36-1 et seq. and 280-RICR-20-50-1 and 280-RICR-20-50-2.

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level

Diesel: Distributor/Wholesaler Level

Aviation Fuel: Distributor/Wholesaler Level

Jet Fuel: Distributor/Wholesaler Level

Section 4 – First Receiver / Point of Taxation

First Receiver:

Not defined in Rhode Island General Laws.

Point of Taxation:

Distributor; R.I. Gen. Laws §§ 31-36-7 and 31-36-13.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $0.40/gallon

Diesel: $0.40/gallon

Aviation Fuel: Exempt

Jet Fuel: Exempt

Ethyl Alcohol: $0.40/gallon

Methyl Alcohol: $0.40/gallon

LNG: $0.40/gallon

CNG: Exempt

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Billed Gallons

Please provide the reference information:

Motor fuel tax is based on gallons billed, i.e. sold or used, in Rhode Island. R.I. Gen. Laws § 31 36-7

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

There are two fees associated on reportable products: Uniform Oil Response and Prevention fee: $0.05 per barrel ($0.01 per barrel for asphalt
products and asphalt derivatives) per R.I. Gen. Laws § 46-12.7- 4.1. - Environmental Protection Regulatory fee: $0.01 per gallon per R.I. Gen.
Laws § 46-12.9-11.

Section 7 – Rate Updates

Please list any rate updates for your state:

Effective July 1, 2025, and every other year thereafter, the motor fuel tax will be indexed to inflation. Each adjustment will be rounded to the nearest one cent increment, provided that the total tax is not less than $0.40 per gallon.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

None

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

Distributor is responsible for the collection of motor fuel tax at the time of sale. If a distributor is aware of a diversion, the distributor is responsible for adjusting the bill to reflect the actual

tax/credit due.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Rhode Island is a member along with twenty-three (23) other states in promoting alternative fuel, the project is done through the Ocean State Clean Cities Coalition. A major project involving charging stations is completed, with approximately three hundred (300) stations currently operating.
Alternative Fuel Vehicle (AFV) Loan
The Rhode Island Office of Energy Resources offers loans for up to five years, with low administrative fees, to state agencies and municipal governments to cover the incremental cost of purchasing original equipment.

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: taxable if shipped into RI

B100 - Misc. Taxability: May vary

Ethanol - Motor Fuel Taxability: taxable

Ethanol - Misc. Taxability: May vary

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: $0.40/gallon - B100 is taxable if shipped into RI

Ethanol: $0.40/gallon

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Exempt

CNG - Conversion Rate: N/A

E85 - Taxability: Taxable $0.40/gallon

Electric Vehicles/Electricity - Taxability: Exempt

Electric Vehicles/Electricity - Conversion Rate: N/A

Gasoline Hybrid Vehicles - Taxability: Taxable $0.40/gallon

Hydrogen - Taxability: Exempt

Hydrogen - Conversion Rate: N/A

LNG - Taxability: Taxable $0.40/gallon

LPG - Taxability: Taxable $0.40/gallon

Methanol or "M85" - Taxability: Exempt

Methanol or "M85" - Conversion Rate: N/A

Other - Conversion Rate: N/A

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Dyed Diesel off road	$0.40/gallon	Yes
Clear Diesel on road	$0.40/gallon	Yes
Gasoline	$0.40/gallon	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: N/A

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
MFT-1 monthly return	20th of the following month	20th of the following month
EPRF-1 quarterly return	20th of the following month	20th of the following month
UORF-1 monthly return	Last day of the following month	Last day of the following month
T-12 monthly return	20th of the following month	20th of the following month

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Payment must be made on or before 4:00 PM Eastern on due date.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: Next business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
MFT-1 & T-12	No Penalty	10% of the Tax due
EPRF-1	No Penalty	No Penalty
UORF-1	No Penalty	No Penalty

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 is taxed at the current tax rate of $0.40/gallon

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Although a return is not required, R.I. Gen. Laws § 31-36-17 states “Every railroad, common carrier, or person delivering fuels into this state shall immediately report the delivery in writing to the state administrator, stating the names and addresses of the consignor and the consignee, the date and place of delivery, and the number of gallons delivered.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: N/A (Rhode Island is a distributor state).

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Fuels that are subject to motor fuel tax are not subject to sales tax.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

A bond is required for both distributors and exporters.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Distributor	Yes	1,2,3,5,7,8,9,10
Exporter	Yes	2,6
Filling Station	Yes	4

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Exports of fuel must be purchased by a RI licensed exporter to qualify for an exemption.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: No

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Submit only the information changed/updated

Please provide details.:

Note: Adjustments are allowed on the MFT-1 return for the prior month ONLY.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: N/A

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Every distributor must keep records of the number of gallons of fuel sold by the distributor, the number of gallons of fuel used by the distributor, the date of the sales and of any use, and the name and addresses of purchasers along with, for each sale, the names and addresses of the distributor and the purchaser, the number of gallons sold and the dates of sale and delivery.

(R.I. Gen. Laws § 31-36-6).

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

United States government direct purchases R.I. Gen. Laws § 31-36-13
Rhode Island Public Transit Authority R.I. Gen. Laws § 39-18-12.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

There is no statute of limitations to file amendments to remit additional tax.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Two hundred forty (240) days per R.I. Gen. Laws § 31-36-13. The taxpayer must file a T-59 form to apply for a refund.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Specific claim for refund form

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: No

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Other

Other (please specify): Information may vary

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

Motor Fuel Tax | RI Division of Taxation
(https://tax.ri.gov/tax-sections/sales-excise-taxes/motor-fuel-tax) (Frequently Asked Questions)
Sales & Excise Forms | RI Division of Taxation
(https://tax.ri.gov/forms/business-tax-forms/sales-excise-forms) (returns under Motor Fuel Forms) - Contact: Excise Tax Section at 401-574-8955 or by email tax.excise@tax.ri.gov

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: No

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes - Form RI2848

STATE OF SOUTH CAROLINA

Section 1 – Contact Information

Agency: South Carolina Department of Revenue

Name: Gaby Smith

Phone Number: (803) 898-4380

E-mail Address: Gaby.Smith@dor.sc.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

SC Code of Laws, Title 12-Chapter 28 (https://www.scstatehouse.gov/code/t12c028.php)

Diesel:

SC Code of Laws, Title 12-Chapter 28 (https://www.scstatehouse.gov/code/t12c028.php)

Aviation Fuel:

SC Code of Laws, Title 12- Chapter 28 (https://www.scstatehouse.gov/code/t12c028.php)

Jet Fuel:

SC Code of Laws, Title 12-Chapter 28 (https://www.scstatehouse.gov/code/t12c028.php)

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack, Import into State

Diesel: At the terminal rack, Import into State

Aviation Fuel: At the terminal rack, Import into State

Jet Fuel: At the terminal rack, Import into State

Section 4 – First Receiver / Point of Taxation

First Receiver:

Not Defined in SC Code of Law Title 12 Chapter 28

Point of Taxation:

SC Code SECTION 12-28-915 (A), the motor fuel user fee must be remitted by the Supplier when motor fuel subject to the user fee is removed from a terminal. Per SC Code Section 12-28-905 (A), when motor fuel subject to the user fee is imported into the state, the Occasional Importer must remit the user fees due within three days of the importation of the fuel. Per SC Code Section 12-28-905 (B), when motor fuel subject to the user fee is imported into the state, the Bonded Importer must remit the user fees due on the twenty-second day of the month following the importation of the fuel.

SC Code SECTION 12-28-945. Licensed tank wagon operator-importer; payment of user fees.

Each licensed tank wagon operator-importer who is liable for the user fee imposed by this chapter on nonexempt motor fuel imported by a tank wagon as to which the user fee previously has not been paid to a supplier, shall remit the motor fuel user fee for the preceding month's import activities with his monthly report of activities. A licensed tank wagon importer is allowed to retain the tare allowance provided for in Section 12-28-960(A).

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $. 28 per gallon motor fuel user fee (motor fuel tax) effective 7/1/2022; $.005 per gallon environmental impact fee; $.0025/gallon inspection fee

Diesel: $.28 per gallon motor fuel user fee (motor fuel tax) effective 7/1/2022; $.005 per gallon environmental impact fee; $.0025 per gallon inspection fee

Aviation Fuel: $.0025 per gallon inspection fee; $.005 per gallon environmental impact fee

Jet Fuel: $.0025 per gallon inspection fee; $.005 per gallon environmental impact fee

Ethyl Alcohol: Only taxable when blended

Methyl Alcohol: Only taxable when blended

LNG: Only taxable if used as motor fuel

CNG: Only taxable if used as a motor fuel

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Billed Gallons

Please provide the reference information:

SC Code Section 12-28-510. User fee on motor fuel measured by invoiced gallons. The user fee imposed by this chapter on use of motor fuel subject to the user fee which was imported into this State by a licensed importer, other than by a bulk transfer, shall arise at the time the product is entered into the State and shall be measured by invoiced gallons received outside this State at a refinery, terminal, or at a bulk plant for delivery to a destination in this State.

SC Code SECTION 12-28-1300C) The supplier report required by this section must include the following information, with respect to billed gallons of motor fuel subject to the user fee, for all products in the aggregate, and the supplier shall identify if the billed gallon is net or gross

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

SC Code Section 12-28-2355. Environmental Impact Fee - $.005 per gallon; Inspection Fee - $.0025 per gallon

Section 7 – Rate Updates

Please list any rate updates for your state:

The motor fuel user fee (motor fuel tax) has increased from $0.26 per gallon to $0.28 per gallon effective July 1, 2022, for all taxable motor fuels.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

SC Code Section12-28-955. Licensed Suppliers may retain one tenth of a percent of the motor fuel user fee collected and remitted by the Supplier each month.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

SC Code Section 12-28-975. Diversion of motor fuel subject to the user fee.
(A) If an exporter diverts motor fuel subject to the user fee removed from a terminal in this State from an intended destination outside South Carolina as shown on the terminal-issued shipping papers to a destination within this State, the exporter, in addition to compliance with the notification provided for by Section 12-28-780, shall notify and pay the user fee imposed by Section 12-28-310 to the State upon the same terms and conditions as if the exporter were an occasional importer licensed under Section 12-28-905(A) without deduction for the allowances provided by Section 12-28-960.
(B) If an exporter removes from a bulk plant in this State motor fuel subject to the user fee as to which the user fee imposed by this chapter previously has been paid or accrued, the exporter may apply for and the State shall issue a refund of the user fee upon a showing of proof of export satisfactory to the department in conformity with Section 12-28-720, net of the allowances provided by Section 12-28-960.
(C) If an unlicensed importer diverts motor fuel subject to the user fee from a destination outside this State to a destination inside this State after having removed the product from a terminal outside South Carolina, the importer, in addition to compliance with the notification provided for by Section 12-28-1525, shall notify the State and shall pay the user fee imposed by this chapter to South Carolina upon the same terms and conditions as if the unlicensed importer were a licensed occasional importer subject to Section 12-28-905(A) without deduction for the allowances provided by Section 12-28-960.
(D) All licensed importers otherwise shall report and pay user fees on diversions into this State of imported motor fuel subject to the user fee under Section 12-28-905(A) or (B) in accordance with the regulations applicable to that license class. No Section 12-28-960 allowances may be deducted with respect to diverted shipments. An importer who has purchased the product from a licensed supplier, by mutual agreement with the supplier, may permit the supplier to assume the importer's liability and adjust the importer's user fees payable to the supplier.
(E) If a monthly report is filed or the amount due is remitted later than the time required by this chapter, the user fee remitter shall pay to the department all of the motor fuel user fee the remitter collected from the sale of motor fuel subject to the user fee during the user fee period in addition to penalties and interest.

(F) If there is a legal diversion from a destination in this State to another state, Section 12-28-1525 applies, and an unlicensed exporter diverting the product shall apply for a refund from this State in conformity with Sections 12-28-710(3) and 12-28-720 less the Section 12-28-960 allowance, except that a supplier may take a credit for diversions directed by that supplier for his own account, and the exporter, by mutual agreement with his supplier, may assign his claim to the supplier for which the supplier may take a credit.

SC Code Section 12-28-1525. Relief in case of improperly completed shipping paper; notification of diversion or correction; verification number.
(A) The department shall provide for relief in a case where a shipment of motor fuel subject to the user fee legitimately is diverted from the represented destination state after the shipping paper has been issued by the terminal operator or where the terminal operator failed to cause proper information to be printed on the shipping paper.
(B) These relief provisions must include a provision requiring that the shipper, the transporter, or an agent of either provide notification before the diversion or correction to the department if an intended diversion or correction is to occur, and that a verification number be assigned and manually added to the face of the terminal-issued shipping paper.
(C) The relief provisions must establish a protest procedure so a person found to be in violation of Section 12-28-1500 or 12-28-1515 may establish a defense to a civil penalty imposed under this chapter for violation of the Section upon establishing substantial evidence satisfactory to the department that the violation was the result of an honest error made in the context of a good faith and reasonable effort to properly account for and report fuel shipments and user fees.
(D) The department shall make reasonable efforts to coordinate with neighboring states and the Federation of Tax Administrators for the operation of a common telephonic diversion verification number assignment system including its shared burdens.

Which diversion registry program do you use?: Fueltrac

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: A diversion should be filed in Fueltrac within three days of the fuel being diverted. All taxable products are subject to the diversion reporting requirements. A Supplier is not allowed to re-bill for diversions.

Origin/TCN	BOL Destination	Actual Destination	Tax Type	Product Type	Forms/Schedules
Your State	Your State	Other State		Taxable Products	L-2133/ Sch 11
Your State	Other State	Your State		Taxable Products	L-2109/ Sch 11
Other State	Other State	Your State		Taxable Products	L-2109/ Sch 11
Other State	Your State	Other State		Taxable Products	L-2133/ Sch 11

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: Suppliers would claim their refund by filing a credit on Sch 11. All non-suppliers responsible for diverting the fuel can claim the applicable refund on form L-2133. The following information may be subject to review for a refund request: diversion number from Fueltrac, bill of lading, invoice, and delivery ticket.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

South Carolina is the home of the Palmetto State Clean Fuels Coalition (www.energy.sc.gov/pscfc). Contact Information is available in the “Contact Us” Section of the South Carolina Energy Office’s Website.

Alternative Fuel Vehicle (AFV) Credit

S.C. Code § 12-6-3377 provides a nonrefundable income tax credit to South Carolina residents who are eligible for and claim one of the federal credits allowed under IRC § 30B. The South Carolina credit is equal to 20% of the amount of the federal income tax credit. Any unused credit may be carried forward for 5 years. The state tax credit is calculated without regard to the phase out period limits of IRC § 30B(f) and the provisions of the federal law are deemed permanent for the purposes of the South Carolina credit. Credits can be claimed on **SC SCH.TC35** *Alternative Motor Vehicle Credit.*

Biofuels Production Tax Credit – Ethanol and Biodiesel

S.C. Code § 12-6-3600(C) provides a nonrefundable income tax credit of 7.5¢ per gallon to taxpayers that engage in “new production” of ethanol or biodiesel at an ethanol or biodiesel facility in South Carolina. The credit is available for up to 36 months for all “new production.” "New production" means production at a new facility, a facility that had not received credits before 2017, or an existing facility with an expanded capacity of at least two million gallons first placed into service after 2016, as certified by the facility’s design engineer to the State Energy Office. For expansion of the capacity of an existing facility, "new production" means annual production in excess of 12 times the monthly average of the highest three months of ethanol or biodiesel production at an ethanol or biodiesel facility during the 24-month period immediately preceding certification of the facility by the design engineer. Credits are not allowed for expansion of the capacity of an existing facility until production is in excess of 12 times the 3- month average amount during any 12-consecutive-month period beginning no sooner than January 1, 2017. Not more than 10 million gallons of ethanol or biodiesel produced during a 12- month period at a qualifying facility is eligible for the credit. The statute provides definitions of “ethanol facility” and “biodiesel facility.” The credits must be approved by the South Carolina Energy Office and claimed on **SC SCH.TC-40** *Ethanol or Biodiesel Production Credit.*

Biofuels Distribution and Dispensing Tax Credit – Ethanol and Biodiesel

S.C. Code § 12-6-3610(A) provides a nonrefundable income tax credit equal to 25% of the cost of “eligible property” used for the distribution or dispensing of renewable fuel at a new or existing commercial fuel distribution or dispensing facility. “Eligible property” includes pumps, storage, and related equipment that is directly and exclusively used for distribution, dispensing or storing “renewable fuel.” The entire credit may not be taken when the property is placed in service but must be taken in 3 annual installments beginning in the year the property is placed in service. Any unused credit may be carried forward for 10 years. For purposes of this credit, “renewable fuel” means E70 or greater ethanol fuel dispensed at the retail level for use in motor vehicles and pure ethanol or biodiesel fuel dispensed by a distributor or facility that blends these nonpetroleum liquids with gasoline fuel or diesel fuel for use in motor vehicles. Originally, to claim these credits, the taxpayer had to place the property in service prior to January 1, 2020, but the South Carolina

General Assembly extended the placed in-service date to January 1, 2023. However, this credit will be repealed for projects placed in service after January 1, 2023, unless extended by the South Carolina General Assembly. The credit must be approved by the South Carolina Energy Office and is claimed on **SC SCH. TC-41** *Renewable Fuels Facility Credit*.

Note: S.C. Code § 12-6-3610(B) originally provided a credit for a taxpayer that constructed and placed in service a commercial facility for the production of renewable fuel equal to 25% of the cost of constructing or renovating a building and equipping a facility for the production of renewable fuel. For purposes of this credit, “renewable fuel” means liquid nonpetroleum based fuels that may be placed in motor vehicle fuel tanks and used as a fuel in a highway vehicle. It includes all forms of fuel commonly or commercially know or sold as biodiesel and ethanol. This credit is no longer available for any property or facility placed in service on or after January 1, 2020.

Credit for Purchasing or Constructing and Installing Alternative Fuel Property – Gas

S.C. Code § 12-6-3695 provides a nonrefundable income tax credit equal to 25% of the cost “eligible property” used for distribution, dispensing, or storing alternative fuel at a new or existing fuel distribution or dispensing facility located in this State. “Eligible property” includes pumps, compressors, storage tanks, and related equipment that is directly and exclusively used for distribution, dispensing, or storing alternative fuel and is labeled and clearly identified as associated with alternative fuel. “Alternative fuel” means compressed natural gas, liquefied natural gas, or liquefied petroleum gas, dispensed for use in motor vehicles and compressed natural gas, liquefied natural gas, or liquefied petroleum gas, dispensed by a distributor or facility. The credit is taken in 3 equal annual installments beginning with the tax year in which the property is placed in service. Any unused credit may be carried forward for 10 years. The taxpayer must place the property or facility in service before January 1, 2026 to qualify for the credit. The credit is claimed on **SC SCH. TC-59** *Alternative Fuel Property Credit*.

Alternative Fuel Tax

All motor fuels, including alternative fuels and alternative fuel blends, are subject to a state fuels tax when used or consumed in producing or generating power for propelling motor vehicles and are exempt from the state sales and use tax. Alternative fuels include liquefied petroleum gas, compressed natural gas, and liquefied natural gas. Blended fuels are defined as mixtures composed of gasoline or diesel fuel and another liquid, other than products such as carburetor detergent or oxidation inhibitor, which can be used as a fuel to operate a highway vehicle. (S.C. Code §§ 12-28-110 and 12-36-2120 ; Act 160 (H. 4328) of 2016; Act 269 (S. 1122) of 2016, §§ 1 and 2.)

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: Is a taxable product; $0.28 per gallon

B100 - Misc. Taxability: Environmental Impact Fee $.005; Inspection Fee $.0025

Ethanol - Motor Fuel Taxability: 100% Pure Ethanol (E00) is not a taxable product

Ethanol - Misc. Taxability: N/A

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: Biodiesel is treated like diesel fuel. The tax is due at the terminal rack level or at the time of import. All clear Biodiesel is subject to the motor fuel user fee, environmental impact fee, and inspection fee. Dyed Biodiesel is exempt from the motor fuel user fee, but subject to the environmental impact fee and inspection fee.

Ethanol: Pure Ethanol is not taxable until blended. Once blended, is subject to all motor fuel fees. A Blender license is required for all blending activities.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Yes, as a motor fuel

CNG - Conversion Rate: GGE = 126.67 cubic ft or 5.66 lbs

E85 - Taxability: Yes

E85 - Conversion Rate: N/A

Electric Vehicles/Electricity - Taxability: No

Electric Vehicles/Electricity - Conversion Rate: N/A

Gasoline Hybrid Vehicles - Taxability: Yes

Gasoline Hybrid Vehicles - Conversion Rate: N/A

Hydrogen - Taxability: No

Hydrogen - Conversion Rate: N/A

LNG - Taxability: Yes, as a motor fuel

LNG - Conversion Rate: DGE = 6.06 lbs

LPG - Taxability: Yes, as a motor fuel

LPG - Conversion Rate: LPG Gallons x .73

Methanol or "M85" - Taxability: Yes, only when blended with taxable fuel

Methanol or "M85" - Conversion Rate: N/A

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Not taxed in original state		No

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: The motor fuel user fee must be refunded to the person responsible for the contamination upon application and presentation of proof acceptable to the department, per SC code Section 12-28-770.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
L-2119 Supplier Return	22nd of the Following Month	Due date
L-2105 Bonded Importer Return	22nd of the Following Month	Due date
L-2107 Occasional Importer Return	22nd of the Following Month	Due date
L-2110 Tankwagon Importer Return	22nd of the Following Month	Due date
L-2115 Blender Return	Last Day of the Following Month	Due date
L-2123 Miscellaneous Return	22nd of the Following Month	Due date
Terminal Operator Returns L-2098 Monthly Return	22nd of the Following Month	
Terminal Operator Returns L-2101 Annual Return	February 26th of the Following Year	Annual return only if applicable due February 26th of the Following year
Transporter Returns L-2176 Interstate Return	22nd of the Following Month	
Transporter Returns - No monthly Return for Intrastate License only		
Fuel Vendor Returns L-2114 Annual Return	February 28th of the Following Year	
Fuel Vendor Returns L-2109 Diversion Voucher	Within 3 Days of Diversion	Within 3 days of the diversion
L-2112 Exporter Return	22nd of the Following Month	Due date
L-2195 Manufacturer Return	22nd of the Following Month	Due date

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Other

Other (please specify): Postmarked and Received by Due Date

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Electronic returns are considered timely if filed before or on the due date.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: All reports and payments are due on the next business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
All Motor Fuel Returns	Penalties for Late Filing: 5% per month. Penalty is based on liability shown on return. (Maximum of 25%)	Based on the amount due, ½ of 1% per month. (Maximum of 25%)

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 is gasohol and is subject to the motor fuel user fee, environmental impact fee and inspection fee.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Transporters who are engaged in interstate transport of motor fuel subject to the user fee must file a transporter return and report both interstate and intrastate activity.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: SC Code of Laws does not define flash title transactions.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

SC Code Section 12-28-925. Each supplier and bonded importer who sells motor fuel subject to the user fee shall collect from the purchaser the motor fuel user fee imposed under Section 12-28-310. At the election of an eligible purchaser evidenced by a written statement from the department as to the purchaser eligibility status as determined under Section 12-28-930, the seller may not require a payment of motor fuel user fees on transport truckloads from the purchaser sooner than one business day before the date on which the user fee is required to be remitted by the supplier or bonded importer under Section 12-28-915. This election is subject to a condition that the eligible purchaser's remittances of all amounts of user fees due the seller must be paid by electronic funds transfer. Failure of a supplier or bonded importer to comply with the requirements of this Section may result in suspension or revocation of the license in accordance with Section 12-28-1180(B). The eligible purchaser's election under this subsection may be terminated by the seller if the eligible

purchaser does not make timely payments to the seller as required by this Section.

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Applicable

Please provide the Statute that supports that deferral:

SC Code Section 12-28-2365. Fees must be remitted at the same time and on the same return as user fees imposed under Section 12-28-310, and all monies received under this Section must be paid into the State Treasury as provided for in Section 12-28-2355(A) and (B).

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Clear diesel may be subject to sales tax if it is used for off-road purposes depending upon sales tax exemptions. Dyed diesel fuel may be subject to sales tax, depending upon sales tax exemptions. Sales tax is based on the purchase price of the fuel.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

All Suppliers, Bonded Importer: required to post bond of $1 million or provide a financial statement to verify $5 million net worth as required by SC Code Section 12-28-1155(B) (https://www.scstatehouse.gov/code/t12c028.php). Bond requirement increases to $2 million if the supplier is not registered under IRC 4101.

Occasional Importer, Tankwagon Importer, Manufacturer: required to post bond of three (3) times the estimated monthly User Fee liability for imports. If the estimated liability is less than $2,000 a minimum bond of $2,000 will be required or the applicant may submit a financial statement for consideration.

In State Terminal Operators, Exporters, Transporters: required to post a $2,000 bond or the applicant may submit a financial statement for consideration.

Out of State Terminal Operators, Miscellaneous: No bond required.

Fuel Vendors: Fuel Vendors without eligible purchaser status – no bond requirements. Fuel Vendors with eligible purchaser status are required to post bond of three (3) times the estimated monthly User Fee liability to suppliers or the applicant may submit a financial statement for consideration

License fees may also apply. Please visit the South Carolina Department of Revenue website for the breakdown of bonding requirements for each motor fuel license type: https://dor.sc.gov/tax/licenses

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Supplier	Yes	3, 4, 10
Bonded Importer	Yes	1
Occasional Importer	Yes	1
Tankwagon Importer	Yes	1
Blender	Yes	8
Miscellaneous	Yes	4,11
Terminal Operator	Yes	7
Transporter	No	6
Fuel Vendor	No	3, 4
Exporter	No	2
Manufacturer	Yes	9

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

SC Code Section 12-28-710**.** Exemption from the user fee on motor fuel.
Subject to the procedural requirements and conditions set out in this article, the following are exempt from the user fee imposed by Section 12-28-310 on motor fuel subject to the user fee:
(1) motor fuel subject to the user fee for which proof of export is available in the form of a terminal issued destination state shipping paper;
(a) exported by a supplier who is licensed in the destination state;
(b) sold by a supplier to another person for immediate export to a state for which the destination state's motor fuel user fee has been paid to the supplier who is licensed to remit user fees to the destination state;
(c) which is destined for use other than for resale within the destination state for which an exemption has been made available by the destination state subject to procedural regulations promulgated by the department.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

Per SC code Section 12-28-520, a licensed Supplier is responsible for taxes on fuel from a qualified terminal or refinery outside of the state for delivery to a location in SC, as represented on the original shipping paper. Suppliers can opt for blanket election (SC code Section 12-28-910) where they are responsible for paying state taxes based on the original destination listed on the BOL, regardless of the terminal location.

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Additional details (optional): SC Code Section 12-28-915. User fees collected and remitted by supplier; due date; late user fees. (A) The user fee imposed by Section 12-28-310 measured by motor fuel subject to the user fee removed by a licensed supplier from a terminal or refinery in this State other than a bulk transfer, must be collected and remitted to the State by the supplier, as shown in the terminal operator's records, who removes the gallons subject to the user fee. SC Code Section 12-28-520. Measurement of user fees on motor fuel; user fee complemented by user fees measured annually at each terminal. (A) Except as provided in Section 12-28-510, the user fee imposed by this chapter on the use of motor fuel subject to the user fee must be measured by invoiced gallons of motor fuel subject to the user fee removed, other than by a bulk transfer, by a licensed supplier from a qualified terminal or refinery within this State, and from a qualified terminal or refinery outside this State for delivery to a location in South Carolina as represented on the shipping papers if the supplier imports the motor fuel subject to the user fee for his own account or the supplier has made a user fee precollection election under Section 12-28-910. This user fee otherwise generally must be determined in the same manner as the tax imposed by Section 4081 of the Internal Revenue Code of 1986, or the Code of Federal Regulations as it exists as of January 1, 1995, or as subsequently modified.

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Submit only the information changed/updated

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: A supplier may include late loads in the current month’s return without interest or penalty being assessed provided the late load is the result of a transaction (removal of fuel from a terminal) that occurred in the month immediately prior to the current month and the current month’s return, and the user fees due with that return are timely filed and paid.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

BOL/ Shipping documents required data elements are listed in SC code Section 12-28-1500. Additional dyed fuel requirements listed in SC code Section 12-28-1580.

Required data elements on invoices are listed in SC code Section 12-28-915.

SC Code Section 12-28-1500. Automated machine-printed shipping documents; manually prepared documents in certain circumstances; exemptions.

(A) A person operating a refinery, terminal, or bulk plant in this State shall prepare and provide to the driver of every fuel transportation vehicle receiving motor fuel subject to the user fee into the vehicle storage tank at the facility an automated machine-printed shipping document setting out on its face:

(1) identification by address of the terminal or bulk plant from which the motor fuel was removed;

(2) date the motor fuel was removed;

(3) amount of motor fuel removed, indicating actual gallons and net gallons;

(4) state of destination as represented to the terminal operator by the transporter, the shipper or the shipper's agent;

(5) other information reasonably required by the department for the enforcement of this chapter.

SC Code Section 12-28-1580. Dyed diesel fuel notice required on shipping papers, bills of lading and invoices.
The form of notice required under Section 12-28-1575(1) and (2) must be provided by the time of the removal or sale and must appear on shipping papers, bills of lading, and invoices accompanying the sale or removal of the dyed diesel fuel.

SC Code Section 12-28-915. User fees collected and remitted by supplier; due date; late user fees.
(A) The user fee imposed by Section 12-28-310 measured by motor fuel subject to the user fee removed by a licensed supplier from a terminal or refinery in this State other than a bulk transfer, must be collected and remitted to the State by the supplier, as shown in the terminal operator's records, who removes the gallons subject to the user fee.
(B) The supplier and each reseller shall list the amount of user fees as a separate line item on all invoices or billings.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

The sale of taxable motor fuel sold to US Government Agencies and SC taxable motor fuel sold for use in SC state owned school buses is exempt.

SC Code Section: 12-28-710. Exemption from the user fee on motor fuel.
Subject to the procedural requirements and conditions set out in this article, the following are exempt from the user fee imposed by Section 12-28-310 on motor fuel subject to the user fee:

(6). Motor fuel subject to the user fee sold to the United States or its agencies or instrumentalities;

(12) Motor fuel subject to the user fee used in state-owned school buses and in state-owned administration and service vehicles used in the pupil transportation program and transportation of students by state-funded institutions of higher learning;

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Statute of limitations to file amendments to remit additional tax is thirty-six months from the due date of the original return.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

The statute of limitations to refund motor fuel tax is three years from the date the fuel was purchased.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: No

If no, please provide a contact to obtain the templates and instructions.:

MotorFuelTax@dor.sc.gov

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

South Carolina Convenience & Petroleum Marketers Association (SCCPMA)

Michael Fields

Email: michael@sccpma.com (mailto:michael@sccpma.com) or info@sccpma.com (mailto:info@sccpma.com)

Phone: 803-765-9570

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes, a Power of Attorney is required under certain circumstances and guidelines can be found online at https://dor.sc.gov/find-a-form

STATE OF SOUTH DAKOTA

Section 1 – Contact Information

Agency: Department of Revenue

Name: Shauna Anker

Phone Number: (605) 367-5899

E-mail Address: shauna.anker@state.sd.us

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

SDCL 10-47B-4.2

Diesel:

SDCL 10-47B-4.2

Aviation Fuel:

SDCL 10-47B-4 (3)

Jet Fuel:

SDCL 10-47B-4 (4)

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack

Diesel: At the terminal rack

Aviation Fuel: At the terminal rack

Jet Fuel: At the terminal rack

Section 4 – First Receiver / Point of Taxation

First Receiver:

Fuel in South Dakota is taxed as it is dispensed at the rack at a pipeline terminal or imported. If it enters a pipeline terminal by means other than pipeline it must be taxed before entering the gates of the terminal, tax is then passed on from one owner to the next and doesn't change until it is dispensed at the rack.

Point of Taxation:

At the terminal rack (10-47B-5 (http://sdlegislature.gov/Statutes/Codified_Laws/DisplayStatute.aspx?Type=Statute&Statute=10-47B-5)) or upon import (10-47B-6 (http://78.sdcars.sd.gov/Applications/RV66SDCars/Vehicle/LienHistory.aspx))

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: 28 cents per gallon

Diesel: 28 cents per gallon

Aviation Fuel: 6 cents per gallon

Jet Fuel: 4 cents per gallon

Ethyl Alcohol: 14 cents per gallon

Methyl Alcohol: 14 cents per gallon

LNG: 14 cents per gallon

CNG: 10 cents per gallon

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Gross Gallons

Please provide the reference information:

10-14B-3 (https://sdlegislature.gov/Statutes/10-47B) (15)

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Fuel Type

Per Gallon Rate

Law

Jet Fuel

4■

SDCL 10-47B-4 (4)

AVGAS

6■

SDCL 10-47B-4 (3)

Ethanol 100%

14■

SDCL 10-47B-4.3

Methanol 100%

14■

SDCL 10-47B-4.3

CNG

10■

SDCL 10-47B-4 (6)

LNG

14■

SDCL 10-47B-4 (8)

LPG

20■

SDCL 10-47B-4 (5)

Biodiesel

28■

SDCL 10-47B-4.2.

Gasoline

28■

SDCL 10-47B-4.2.

Natural Gasoline

28■

SDCL 10-47B-4.2.

Undyed Diesel including Kerosene

28■

SDCL 10-47B-4.2.

Tank Inspection Fee

2■

34A-13-20

Section 7 – Rate Updates

Please list any rate updates for your state:

South Dakota has not had a rate change since 2015. South Dakota Legislature passed a motor fuel tax increase effective April 1, 2015 that increased motor fuel, special fuel, ethyl alcohol and methyl alcohol rates by $.06 per gallon.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Any Supplier, Out-of-State Supplier, Ethanol Producer or Ethanol Broker, who properly remits tax, is allowed to retain an amount not to exceed 2.25% of the tax required to be paid on each gallon of fuel sold.

A licensed Importer may retain an amount equal to 2/3 of the allowance provided for above for the tax timely reported and remitted by them, to the state.

An LPG Vendor may retain 2% of the first 25,000 gallons taxed each month and 1% on the gallons taxed in excess of 25,000 gallons each month. The maximum amount allowed to be retained each month is $500.

No Allowance is permitted if the remittances of taxes due to the state are paid after the due date.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

SDCL 10-47B-44 to 49

Which diversion registry program do you use?: Fueltrac and Seamless document submission

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: The diversion needs to be immediately reported on Fueltrac or on a seamless document submission: https://sddor.seamlessdocs.com/f/1815

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: The person that causes the diversion needs to report it. BOL and Invoice are documents required.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Biodiesel Production Facility Tax Refund

A tax refund is available for contractors' excise taxes and sales or use taxes paid for the construction of a new agricultural processing facility, which includes an expansion to an existing soybean processing facility if the expansion will be used for the production of biodiesel. The project cost must exceed $4.5 million in order to qualify for the refund. (Reference South Dakota (http://legis.state.sd.us/statutes/index.aspx) Statutes 10-45B)

Ethanol Production Incentive

Ethanol Production Incentive program ends June 30, 2022.

Biodiesel Production Tax Reduction

Any producer of biodiesel shall maintain records of plant capacity and production and report to the Secretary of Revenue and Regulation at least quarterly. A $.02 reduction on the tax rate of biodiesel will be implemented once a biodiesel plant reaches a name plate capacity of at least twenty million gallons per year and fully produces at least ten million gallons of biodiesel within one year. (Reference SDCL 10-47B-4 and 4.1)

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: B100 is taxable at .28 cents per gallon

B100 - Misc. Taxability: Also subject to tank inspection fee

Ethanol - Motor Fuel Taxability: Ethanol is taxable at .14 cents per gallon

Ethanol - Misc. Taxability: Subject to inspection fee. Ethanol gallons must be separated from gasoline gallons and reported separately.

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is included in the statutory definition of special fuel and is taxed like diesel. The rate is $0.28/gallon. The tax is due on import unless the importer is a licensed blender. Sales to a licensed blender, supplier or exporter are tax exempt

Ethanol: 100% Ethyl Alcohol is taxed at a rate of $0.14 cents per gallons. If the Ethanol is included in a blend, the gasoline in the blend is taxed at a rate of $0.28 cents per gallon, and the Alcohol at $0.14 cents per gallon. The tax is due upon import of the product. Sales to a licensed exporter are tax exempt.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: CNG (Compressed Natural Gas)

CNG - Conversion Rate: The fuel excise tax is imposed at the equivalent rate of $.28 per 116,090 BTU of energy of the fuel, which is the equivalent energy of a gallon of gasoline. The owner or operator of the motor vehicle shall remit the tax imposed by this section.

E85 - Taxability: -

E85 - Conversion Rate: Ethanol must be separated from gasoline when reporting. Ethanol is taxed at .14 per gallon and gasoline is taxed at .28 per gallon.

Electric Vehicles/Electricity - Taxability: -

Electric Vehicles/Electricity - Conversion Rate: Registration Fee of $50 per calendar year.

Gasoline Hybrid Vehicles - Taxability: -

Gasoline Hybrid Vehicles - Conversion Rate: Not Applicable

Hydrogen - Taxability: -

Hydrogen - Conversion Rate: Not Applicable

LNG - Taxability: 14 cents per gallon

LNG - Conversion Rate: The fuel excise tax is imposed at the equivalent rate of $.28 per 116,090 BTU of energy of the fuel, which is the equivalent energy of a gallon of gasoline. The owner or operator of the motor vehicle shall remit the tax imposed by this section.

LPG - Taxability: 20 cents per gallon

LPG - Conversion Rate: Liquid gross gallons converted to 4.24 pounds per gallon at 60 degrees Fahrenheit.

Methanol or "M85" - Taxability: -

Methanol or "M85" - Conversion Rate: Not Applicable

Other - Taxability: -

Other - Conversion Rate: Not Applicable

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Most blends do not require a Blender's License because most fuel is blended have already had motor fuel tax added to them. If the blend includes an untaxed item included fuel additives pre-dispenser by the customer, this requires a Blender's License.	-	No

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Contaminated fuel must include at least 500 gallons and can be eligible for refund with claim form completed, supporting documentation, and proof of tax paid.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Supplier Tax Return	Monthly - 20th of the Month	25th of the Month
Importer / Exporter Tax Return	Monthly - 20th of the Month	25th of the Month
Ethanol Producer Tax Return	Monthly - 20th of the Month	25th of the Month
Ethanol Broker Tax Return	Monthly - 20th of the Month	25th of the Month
Biodiesel Producer Tax Return	Monthly - 20th of the Month	25th of the Month
Blender Tax Return	Monthly - 20th of the Month	25th of the Month
CNG Vendor Tax Return	Monthly - 20th of the Month	25th of the Month
LPG Vendor Tax Return	Monthly - 20th of the Month	25th of the Month
LPG Vendor Tax Return	Monthly - 20th of the Month	25th of the Month
Terminal Operator Report	Monthly - 20th of the Month	N/A
Tribal Marketer Report	Monthly - 20th of the Month	N/A
Marketer Refund Claim	Custom - N/A	N/A
LPG User Tax Return	Semi - Annual - 20th of the Month	25th of the Month
Highway Contractor Tax Return	Quarterly - 20th of the Month	25th of the Month

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Other

Other (please specify): Postmark date, if the licensee is authorized to file on paper. All tax returns are required to be filed electronically unless an electronic filing waiver has been approved by the Secretary of Revenue.

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Returns are due by 11:59 pm on the 20th day of the month in which the return is due. Payment of tax is due on or before the 25th day of the month in which the return is due.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: If a due date falls on a Saturday, Sunday, or Holiday returns and tax payments may be submitted on the following business day that is not a Saturday, Sunday, legal holiday, and days the Federal Reserve Bank is closed.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
All Tax Returns	Lost Allowance if not filed on time Penalty-10 percent of the tax amount due or $10, whichever is greater Interest- 1.00 percent of the tax amount due or $5, whichever is greater for the first month and 1 percent thereafter	Lost Allowance, if not paid on time Penalty-10 percent of the tax amount due or $10, whichever is greater Interest- 1.00 percent of the tax amount due or $5, whichever is greater for the first month and 1 percent thereafter

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: South Dakota does not recognize E85 as a product. Gasoline and Ethyl Alcohol are required to be reported separately on all Ethanol Blends.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Individuals or businesses transporting loads over 4,200 gallons are required to be licensed with our office, however, South Dakota's Secretary of Revenue at this time has waived the filing requirement for Transporters to file with our office unless the records are requested.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: Whomever owns the fuel immediately prior to crossing over the rack is required to report transactions. Any transactions above the rack are not reported in South Dakota (flash title transactions typically occur above the rack). Taxes and tank inspection fees should be remitted to South Dakota by the Supplier that sold the fuel to the first purchaser. The purchaser will then pass the taxes and tank inspection fees down to the next party or end user. In the event the fuel is destined to be exported, the exporter will report the load as a tax paid export and receive a credit on the taxes and tank inspection fees initially paid when the fuel was purchased.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

Yes, the wholesale distributor or retail dealer may delay payment of tax and tank inspection fees until the 22nd day of the month the tax is due. 10-47B-32.

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Applicable

Please provide the Statute that supports that deferral:

A wholesale distributor or retail dealer who purchases fuel from a licensed supplier or out-of- state supplier may request a delay of an amount equal to the taxes and tank inspection fee on fuel loads purchased during a reporting period.

If requested, the licensed supplier or out-of-state supplier cannot require payment of that amount until the 22nd day of the month in which the fuel tax is due.

10-47B-32 Delayed payment of tax by wholesale distributor or retail dealer.

A wholesale distributor or retail dealer who purchases fuel from a licensed supplier or out- of-state supplier may delay the payment of an amount equal to the tax and the tank inspection fee as defined in § 34A-13-22 (https://sdlegislature.gov/Statutes/Codified_Laws/DisplayStatute.aspx?Type=Statute&Statute=34A-13-22) required to be paid by the supplier or out-of-state supplier on the fuel removed from a terminal at the rack by the wholesale distributor or retail dealer or their shipper until the twenty-second day of the month in which the tax is due and payable by the supplier. The supplier or out-of-state supplier may not require payment prior to that date.

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Sales tax is imposed on clear diesel when it is sold into a motor carrier refrigeration unit which is not attached to the engine supply fuel tank of the vehicle. In addition, sales tax is also imposed on dyed diesel. The sales tax rate is 4.2 percent plus applicable local taxes (i.e. city taxes) and is imposed on the value. Sales tax is never imposed on Gasoline.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

In general South Dakota does not require bonds.

Exceptions to this are:

-The business has a poor filing history with our office.

-Personal indemnification is refused on the application.

-The business isn’t located within the United States.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Supplier	Yes	3,5,10
Terminal Operator	No	7
Importer / Exporter	Yes	1,2,3,4
Transporter	No	6
Bulk Plant Operator	No	3,4
Ethanol Producer	Yes	3,8
Ethanol Broker	Yes	3,8
LPG Vendor	Yes	4
Blender	Yes	8
Marketer	No	3,8
Tribal Marketer	No	3,8
CNG Vendor (None at this time)	Yes	4
LNG Vendor (None at this time)	Yes	4
Biodiesel Producer (None at this time)	No	
Highway Contractor	Yes	1,2
LPG User	Yes	11

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

10-47B-5 (https://sdlegislature.gov/Statutes/Codified_Laws/DisplayStatute.aspx?Type=Statute&Statute=10-47B-5)**. Excise tax on motor fuel and special fuel removed from terminal or used at terminal--Exceptions.**

A fuel excise tax is imposed on all motor fuel and special fuel that is removed from a terminal in this state at the rack or used at the terminal. This tax is not imposed if the fuel is withdrawn from a terminal for export by the consignee, if the consignee is specifically licensed to export fuel from this state, into the state which is indicated as the destination state on the bill of lading which was issued by the terminal operator for the fuel. This tax is not imposed if the fuel removed is biodiesel which has been removed by a licensed blender or supplier, for resale over a terminal rack and is not sold as a biodiesel blend. The tax imposed shall be at the rate provided for in § 10-47B-4 (https://sdlegislature.gov/Statutes/Codified_Laws/DisplayStatute.aspx?Type=Statute&Statute=10-47B-4)

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

South Dakota requires licensed out-of-state suppliers to collect and remit SD taxes and tank inspection fees on fuel destined for South Dakota. If the supplier has “elected” to have the out-of-state Supplier License, they are required to collect South Dakota taxes before the fuel enters South Dakota based on the destination on the Bill of Lading.

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Additional details (optional): Yes, unless the Bill of Lading shows a destination out of state.

Section 33 – Amended Returns

How are amended returns filed in your state?: Both

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

Amended returns are required to be filed electronically. The licensee will indicate if their amended return is only changes or the entire return. Returns can be amended once online, then a paper amended return is required for any subsequent amendments. Amended returns must be made within 3 years of the return due date or when the return was filed/payment was made, whichever is earlier.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: Licensees do not receive a grace period to report late loads. Tax returns must be amended to report loads that were not included on the original return.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

10-47B-53. Information required on bill-of-lading. The bill of lading issued by a terminal operator, bulk plant operator, transporter, or ethanol producer as dictated by this chapter shall contain the following information:

(1) The terminal, bulk plant, or ethanol producer's plant name and address;

(2) The date the fuel was withdrawn from the terminal or ethanol producer's plant;

(3) The name and address of the supplier, shipper, or owner of fuel within a bulk plant if withdrawn from a bulk plant;

(4) The name of the transporter or carrier;

(5) The destination state. A petroex or similar number does not fulfill this requirement;

(6) The bill-of-lading number;

(7) The number of gross gallons of each type of fuel;

(8) The type of fuel product transported;

(9) If the fuel contains ethyl alcohol or methyl alcohol, the number of gallons of ethyl alcohol, the number of gallons of methyl alcohol, the number of gallons of gasoline, or the number of gallons of any other motor fuel that are contained therein;

(10) The name and address of the consignee; and

(11) Any other information which the secretary deems necessary for the administration and enforcement of this chapter.

Source: SL 1995, ch 71, § 53; SL 1996, ch 90, § 17; SL 1999, ch 58, § 18; SL 2009, ch 55, § 23; SL 2010, ch 66, § 13.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

10-47B-19 (https://sdlegislature.gov/Statutes/Codified_Laws/DisplayStatute.aspx?Type=Statute&Statute=10-47B-19). Exemptions from fuel excise tax.

The following are exempt from fuel excise tax imposed by this chapter:

(1) Motor fuel or undyed special fuel removed from a terminal in this state at the rack by the federal government or defense fuel supply center for consumption in any federal government motor vehicle, machinery, equipment, or aircraft;

(2) Motor fuel or undyed special fuel imported into this state by the federal government or defense fuel supply center for consumption in any federal government motor vehicle, machinery, equipment, or aircraft;

(3) Special fuel that has been dyed in accordance with this chapter. The tax liability is reestablished if the dyed special fuel is used in the engine fuel supply tank of self- propelled machinery and equipment for use in highway construction or repair work within the right-of-way within this state;

(4) Transmix removed from a terminal in this state at the rack by the terminal operator and transferred to another terminal, or to a licensed supplier for refinement and re- introduction into the pipeline system;

(5) Undyed special fuel removed from a terminal in this state at the rack and delivered directly into a railroad locomotive if the railroad company is also the supplier. Undyed special fuel transported from the terminal to the locomotive fueling site by truck or railcar is not exempt from the tax;

(6) Motor fuel or undyed special fuel removed from a terminal in this state by an electrical power company or cooperative and directly used for the generation of electricity. Motor fuel or undyed

diesel fuel transported from the terminal to an electrical generation plant by truck or railcar is not exempt from the tax; or

(7) Motor fuel or special fuel transfers in bulk by pipeline into a terminal or in bulk by pipeline within a terminal. This subdivision does not apply to any transfers of ethyl alcohol or methyl alcohol into a terminal or within a terminal. The subsequent removal of the fuel from the terminal is not exempt from tax.

Source: SL 1995, ch 71, § 19; SL 1996, ch 90, § 7; SL 1999, ch 58, § 6; SL 2010, ch 66, § 6; SL 2011, ch 60, § 1.

10-47 B-167 (https://sdlegislature.gov/Statutes/Codified_Laws/DisplayStatute.aspx?Type=Statute&Statute=10-47B-167). Exemption from fuel tax for certain sales of liquefied petroleum gas-- Conditions.

A licensed liquid petroleum gas vendor may sell liquefied petroleum gas exempt from the fuel tax imposed by this chapter, to a licensed liquid petroleum gas user or to a purchaser who owns a motor vehicle propelled by liquefied petroleum gas if the vendor delivers the gas into a bulk storage tank which has no liquid transfer line which could be used to deliver fuel into the fuel supply tank of a motor vehicle. The vendor shall certify that the vendor has inspected the bulk storage tank and that no liquid transfer line existed on the tank at the time of inspection. A purchaser shall obtain a propane user license before receiving liquefied petroleum gas into a bulk storage tank which has a liquid transfer line which could be used to deliver fuel into the fuel supply tank of a motor vehicle.

Source: SL 1995, ch 71, § 164; SL 1999, ch 58, § 45.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

10-59-16 (https://sdlegislature.gov/Statutes/Codified_Laws/DisplayStatute.aspx?Type=Statute&Statute=10-59-16). Time limitation for collection--Exceptions.

Unless a proceeding, audit, action, or jeopardy assessment is commenced to determine or collect the tax, the collection thereof is barred three years from the date the return reporting the tax is filed by or on behalf of the taxpayer. There is no bar to assessment or collection of taxes, penalty, or interest in the following instances:

(1) Any period for which a taxpayer fails to obtain or maintain a license or permit required to engage in the activity which results in the tax obligation;

(2) Any period for which a taxpayer fails to file a required return or report or files a fraudulent return or report;

(3) Any tax, penalty, or interest first legally due and payable within three years of the date of mailing of a notice of intent to audit; or

(4) Any period for which a taxpayer files a return reporting tax due and fails to remit the tax reported on the return in full.

Source: SL 1986, ch 111, § 16; SL 1994, ch 104.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

10-59-19 (https://sdlegislature.gov/Statutes/Codified_Laws/DisplayStatute.aspx?Type=Statute&Statute=10-59-19). Recovery of overpaid taxes--Time limitation.

A taxpayer seeking recovery of an allegedly overpaid tax, penalty, or interest shall file a claim for recovery with the secretary, within three years from the date the tax, penalty, or interest was paid or within three years from the date the return was due, whichever date is earlier. A claim for recovery not filed within three years of the date the tax was paid or within three years of the date the return was due, whichever date is earlier, is barred.

Source: SL 1986, ch 111, § 19; SL 1989, ch 123.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

Templates and filing guides for all license types are located at https://dor.sd.gov/businesses/taxes/motor-fuel/.

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

South Dakota Trucking Association

Name: Christine Erickson

Email: christine@southdakotatrucking.com (mailto:christine@southdakotatrucking.com)

Website: https://southdakotatrucking.com/

Phone: 605-334-8871

South Dakota Petroleum & Propane Marketers Association

Name: Dawna Leitzke

Email: dawnaleitzkeicloud@me.com (mailto:dawnaleitzkeicloud@me.com)

Website: https://www.energymarketersofamerica.org/memberassociations/southdakota/

Phone: 605-224-8606

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes https://sddor.seamlessdocs.com/f/1285

STATE OF TENNESSEE

Section 1 – Contact Information

Agency: Tennessee Department of Revenue

Name: Rodney Pendley

Phone Number: (615) 532-6124

E-mail Address: rodney.pendley@tn.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

TCA Title 67, Chapter 3

Diesel:

TCA Title 67, Chapter 3

Aviation Fuel:

TCA Title 67, Chapter 3

Jet Fuel:

TCA Title 67, Chapter 3

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: First Importation

Diesel: At the terminal rack

Aviation Fuel: First Importation

Jet Fuel: At the terminal rack

Section 4 – First Receiver / Point of Taxation

First Receiver:

First Receiver-: Point of Taxation:

Point of Taxation:

Import into the state

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: : Gasoline Tax of 26 cents per gallon (as of July 1, 2019) – TCA 67-3-201; 1 cent special tax – TCA 67-3-203; .4 cent environmental assurance fee TCA 67-3-204

Diesel: Diesel: Diesel Tax of 27 cents per gallon (as of July 1, 2019) – TCA 67-3-202; 1 cent special tax – TCA 67-3-203; .4 cent environmental assurance fee TCA 67-3-204

Aviation Fuel: 1 cent special tax – TCA 67-3-203; .4 cent environmental assurance fee TCA 67-3204

Jet Fuel: 1 cent special tax – TCA 67-3-203: .4 cent environmental assurance fee TCA 67-3- 204

Ethyl Alcohol: NA

Methyl Alcohol: NA

LNG: 22 cents per gallon

CNG: 21 cents per gallon

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Net Gallons

Please provide the reference information:

TCA 67-3-103(31)

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

1 cent special tax – TCA 67-3-203; .4 cent environmental assurance fee TCA 67-3-204

Section 7 – Rate Updates

Please list any rate updates for your state:

None.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Collection Administration Allowance - .1% of the taxes imposed by TCA 67-3-201 and 202 on timely payments made before or by the due date. Tare Allowance – 1.5415% of the taxes imposed by TCA 67-3-201 and 202.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

TCA 67-3-804

Which diversion registry program do you use?: FuelTrac

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table

below:: Must provide notification of diversion to the commissioner, then a verification number be assigned and manually added to the face of the shipping paper. The party diverting the shipment must pay their own taxes to the respective state if the bill of lading doesn't reflect the correct destination based upon T.C.A. 67-3-513.

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: Only the party diverting the shipment may claim the refund. Diversion registration and proof of payment of taxes is required.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

None.

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: Subject to the special tax and environmental assurance fee if the party is licensed. If not, is also subject to the diesel tax

B100 - Misc. Taxability: None.

Ethanol - Motor Fuel Taxability: Subject to the gasoline tax, special tax, and environmental assurance fee.

Ethanol - Misc. Taxability: None.

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: In state manufacturers do not pay the Diesel tax if sold to a TN Blender, Supplier, Bonded Importer, or Licensed Exporter.

Ethanol: Ethanol is treated like gasoline. It is taxed upon 1st receipt at the Gasoline tax rate.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Subject to $0.21/gallon

CNG - Conversion Rate: 5.66 lbs. equals one gallon.

E85 - Taxability: Subject to the Gasoline tax

E85 - Conversion Rate: None.

Electric Vehicles/Electricity - Taxability: None.

Gasoline Hybrid Vehicles - Taxability: None.

Hydrogen - Taxability: Subject to $0.21/gallon

Hydrogen - Conversion Rate: 5.66 lbs. equals one gallon.

LNG - Taxability: Subject to $0.21/gallon

LNG - Conversion Rate: 5.66 lbs. equals one gallon.

LPG - Taxability: Subject to $0.22/gallon

LPG - Conversion Rate: 6.06 lbs. equals one gallon

Methanol or "M85" - Taxability: Methanol is only subject to the Special Tax and Environmental Assurance Fee. M85 is additionally subject to the Gasoline tax

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Any petroleum product component of gasoline, such as naphtha, reformate, or toluene, that can be blended for use in a motor vehicle. However, Yes “blend stock” does not include any substance that will be ultimately used for consumer non-motor fuel use and is sold or removed in drum quantities of not more than 55 gallons	Subject to the gasoline tax	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Where taxable diesel fuel has been accidentally contaminated by dye, the owner of the product may file a claim for refund for the diesel tax paid on the undyed fuel.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Distributor Monthly Fuel Tax Return	20th day following the month of activity	Same as report
Exporter Tax Return and Claim for Refund	20th day following the month of activity	Same as report
Blender's Return -	20th day following the month of activity	Same as report
Petroleum Products Transporter Return	25th day following the month of activity	Same as report
Petroleum Products Terminal Return	Last day of the month following the month of activity	Same as report

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): 11:59 pm on due date

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: The next working day following the weekend or holiday.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
All	$15.00 minimum penalty for late filing regardless of tax owed	5% of the tax due for each 1 to 30 day period, not to exceed 25 %

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: All ethanol and blends are reported as gasoline.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Yes. A person licensed as a transporter shall file monthly transporter reports

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: The supplier would charge its customer the applicable Tennessee taxes, even though the fuel is ultimately exported to another state. If the first customer charges its customer the destination state tax, then the first customer can take a tax paid credit on its tax return for the Tennessee taxes paid, provide certain criteria are met.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

All taxes and fees would be deferred.
67-3-506. Supplier to collect tax-deferred payment.
(a) Each licensed supplier and bonded importer who sells taxable petroleum products shall collect from the purchaser the taxes and fees imposed in part 2 of this chapter.
(b) At the election of a licensed wholesaler, the licensed supplier or bonded importer may not require payment of taxes and fees imposed in part 2 of this chapter from such wholesaler earlier

than the second preceding day prior to the date on which the taxes and fees become finally due and payable to the state. This election shall be further subject to a condition that the supplier or importer may require the wholesaler to make remittances of all amounts of taxes and fees due by electronic funds transfer. The wholesaler's election under this subsection (b) may be terminated by the supplier or importer, if the wholesaler does not make timely payments to the supplier or importer as required by this subsection (b).
Section

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Applicable

Please provide the Statute that supports that deferral:

All taxes and fees would be deferred.
67-3-506. Supplier to collect tax-deferred payment.
(a) Each licensed supplier and bonded importer who sells taxable petroleum products shall collect from the purchaser the taxes and fees imposed in part 2 of this chapter.
(b) At the election of a licensed wholesaler, the licensed supplier or bonded importer may not require payment of taxes and fees imposed in part 2 of this chapter from such wholesaler earlier than the second preceding day prior to the date on which the taxes and fees become finally due and payable to the state. This election shall be further subject to a condition that the supplier or importer may require the wholesaler to make remittances of all amounts of taxes and fees due by electronic funds transfer. The wholesaler's election under this subsection (b) may be terminated by the supplier or importer, if the wholesaler does not make timely payments to the supplier or importer as required by this subsection (b).
Section

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Sales tax applies to dyed diesel fuel based on a percentage of the sales price.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

Most of our licensees are required to post a bond based upon tax liability. The minimum bond amount is $1,000.00.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Importer	Yes	1
Supplier	Yes	1
Exporter	Yes	2
Wholesaler	No	3
Blender	Yes	8

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

The seller must be licensed to collect and remit the destination state's taxes. The customer must be the party exporting the product. The exporter must be licensed to export.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

An entity holding a permissive supplier license is required to collect the taxes on any shipment with a Tennessee destination if the product is coming from an out of state IRS terminal. Otherwise, the importer is responsible for remitting the taxes.

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Submit only the information changed/updated

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: None.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

As detailed under:
TCA 67-3-801 – Destination shipping papers TCA 67-3-817 – Invoices

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Governmental agencies. 67-3-401
Consumer imports. 67-3-402
Industrial chemicals and solvents. 67-3-403

Agricultural Use – Gasoline. 67-3-111

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Back to January 1 three years prior to the current year.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Back to January 1 three years prior to the current year.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Delivery date (delivered sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

https://www.tn.gov/revenue/taxes/motor-fuel-taxes.html

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Emily LeRoy, Executive Director
Tennessee Fuel and Convenience Store Association
ELeRoy@tfca.info
(615) 242-4377

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes.

https://www.tn.gov/revenue/tax-resources/forms/general-purpose-forms.html

STATE OF TEXAS

Section 1 – Contact Information

Agency: Texas Comptroller of Public Accounts

Name: Franchesska Finnen

Phone Number: (512) 463-3981

E-mail Address: Franchesska.Finnen@cpa.texas.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Texas Tax Code (http://www.statutes.legis.state.tx.us/)

Texas Tax Code Chapter 162, Subchapter B. Gasoline Tax
(http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.162.htm#162.101)

Texas Administrative Code
(https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC)

Motor Fuel Tax Rules, Texas Administrative Code (https://texas-sos.appianportalsgov.com/rules-and-meetings?chapter=3&interface=VIEW_TAC&part=1&subchapter=S&title=34)

Diesel:

Texas Tax Code (http://www.statutes.legis.state.tx.us/)

Texas Tax Code Chapter 162 Subchapter C. Diesel Fuel Tax
(http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.162.htm#162.201)

Texas Administrative Code
(https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC)

Motor Fuel Tax Rules, Texas Administrative Code (https://texas-sos.appianportalsgov.com/rules-and-meetings?chapter=3&interface=VIEW_TAC&part=1&subchapter=S&title=34)

Aviation Fuel:

Texas Tax Code (http://www.statutes.legis.state.tx.us/)

Texas Tax Code Chapter 162 (http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.162.htm)

Texas Administrative Code
(https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC)

Motor Fuel Tax Rules, Texas Administrative Code (https://texas-sos.appianportalsgov.com/rules-and-meetings?chapter=3&interface=VIEW_TAC&part=1&subchapter=S&title=34)

Jet Fuel:

Texas Tax Code (http://www.statutes.legis.state.tx.us/)

Texas Tax Code Chapter 162 (http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.162.htm)

Texas Administrative Code
(https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC)

Motor Fuel Tax Rules, Texas Administrative Code (https://texas-sos.appianportalsgov.com/rules-and-meetings?chapter=3&interface=VIEW_TAC&part=1&subchapter=S&title=34)

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack

Diesel: At the terminal rack

Aviation Fuel: At the terminal rack

Jet Fuel: At the terminal rack

Section 4 – First Receiver / Point of Taxation

First Receiver:

Not defined in the Texas Tax Code, Chapter 162.

Point of Taxation:

Point of Taxation:

Sec. 162.101. Point of Imposition of Gasoline Tax
(https://statutes.capitol.texas.gov/?tab=1&code=TX&chapter=TX.162&artSec=162.101)

Sec. 162.201. Point of Imposition of Diesel Fuel Tax
(https://statutes.capitol.texas.gov/?tab=1&code=TX&chapter=TX.162&artSec=162.201)

162.101(a)/162.201(a) - A tax is imposed on the removal of gasoline or diesel fuel from the terminal using the terminal rack, other than by bulk transfer. The supplier or permissive supplier is liable for and shall collect the tax from the person who orders the withdrawal at the terminal rack.

162.101(b)/162.201(b) - A tax is imposed at the time gasoline or diesel fuel is imported into this state, other than by a bulk transfer, for delivery to a destination in this state. The supplier or permissive supplier is liable for and shall collect the tax from the person who imports the gasoline into this state. If the seller is not a supplier or permissive supplier, then the person who imports the gasoline or diesel fuel into this state is liable for and shall pay the tax.

162.101(c)/162.201(c) - A tax is imposed on the removal of gasoline or diesel fuel from the bulk transfer/terminal system in this state. The supplier is liable for and shall collect the tax imposed by this subchapter from the person who orders the removal from the bulk transfer terminal system.

162.101(d)/162.201(d) - A tax is imposed on gasoline or diesel fuel brought into this state in a motor fuel supply tank or tanks of a motor vehicle operated by a person required to be licensed as an interstate trucker. The interstate trucker is liable for and shall pay the tax.

162.101/162.201

(e-1) A tax is imposed on gasoline or diesel fuel that is otherwise exempt from taxation under Section 162.104(a)(4) or (7)/162.204(a)(4) or (7) if the gasoline or diesel fuel is sold into a truck or

railcar in this state to a person who does not hold a license under Section 162.105(1), (2), (3), (4), or (6)/162.205(1), (2), (3), (4), or (6). The person who sold the gasoline or diesel fuel is liable for and shall collect and remit the tax.

(e-2) A tax is imposed on gasoline or diesel fuel that is otherwise exempt from taxation under Section 162.104(a)(4) or (7)/162.204(a)(4) or (7) if before export the gasoline or diesel fuel is sold in this state to a person who holds a license under Section 162.105(1), (2), (3), (4), or (6) /162.205(1), (2), (3), (4), or (6) and the gasoline or diesel fuel is delivered to a destination in this state. The person that redirected the delivery of the gasoline or diesel fuel to a destination in this state is liable for and shall pay the tax.

(e-3) A tax is imposed on gasoline or diesel fuel that is otherwise exempt from taxation under Section 162.104(a)(7)/162.204(a)(7) if the gasoline is sold into a marine vessel in this state to a person who does not hold a license under Section 162.105(1), (2), (3), (4), or (6)/162.205(1), (2), (3), (4), or (6) unless the exporter of record is licensed under Section 162.105(1), (2), (3), (4), or (6)/162.205(1), (2), (3), (4), or (6). The person who sold the gasoline or diesel fuel is liable for and shall collect and remit the tax.

Sec. 162.351. Tax Imposed; Sale of Fuel Delivered into Fuel Supply Tank of Motor Vehicle (https://statutes.capitol.texas.gov/?tab=1&code=TX&chapter=TX.162&artSec=162.351) - A tax is imposed on the sale of compressed natural gas or liquefied natural gas that is delivered into the fuel supply tank of a motor vehicle in connection with a sale of the compressed natural gas or liquefied natural gas.

Sec. 162.352. Tax Imposed; Delivery of Fuel into Fuel Supply Tank of Motor Vehicle not in Connection with Sale (https://statutes.capitol.texas.gov/?tab=1&code=TX&chapter=TX.162&artSec=162.352)- A tax is imposed on the delivery of compressed natural gas or liquefied natural gas into the fuel supply tank of a motor vehicle by a fleet user or other dealer not in connection with a sale of the compressed natural gas or liquefied natural gas.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: 20 cents per gallon

Diesel: 20 cents per gallon

Aviation Fuel: 20 cents per gallon

Jet Fuel: 20 cents per gallon

Ethyl Alcohol: N/A

Methyl Alcohol: N/A

LNG: 15 cent per gallon equivalent or diesel gallon equivalent

CNG: 15 cents per gallon equivalent or diesel gallon equivalent

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Net Gallons

Please provide the reference information:

Texas calculates gasoline and diesel fuel tax based on net gallons.

Texas Tax Code Section 162.102. Tax Rate (gasoline tax)
(http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.162.htm#162.102)

Texas Tax Code Section 162.202. Tax Rate (diesel fuel tax)
(https://statutes.capitol.texas.gov/?tab=1&code=TX&chapter=TX.162&artSec=162.202)

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Petroleum Product Delivery Fee - The Texas Petroleum Products Delivery Fee is imposed, collected, and paid to the state by licensed suppliers. The fee is assessed when petroleum products are withdrawn from the bulk facility and delivered into a cargo tank or barge or imported into this state in a cargo tank or barge for delivery to another location for distribution or sale. Texas Water Code Section 26.3574
(https://statutes.capitol.texas.gov/?tab=1&code=WA&chapter=WA.26&artSec=26.3574)

The Texas Commission on Environmental Quality (TCEQ) determines petroleum products delivery fees. The Commission by rule shall set the amount of the fee in an amount not to exceed the amount necessary to cover the agency's costs of administering this provision. Petroleum Products Delivery Fee (https://comptroller.texas.gov/taxes/fuels/delivery-fee.php)

"Petroleum product" means a petroleum product that is obtained from distilling and processing crude oil and that is capable of being used as a fuel for the propulsion of a motor vehicle or aircraft, including motor gasoline, gasohol, other alcohol blended fuels, aviation gasoline, kerosene, distillate fuel oil, and #1 and #2 diesel. The term does not include naphtha-type jet fuel, kerosene-type jet fuel, or a petroleum product destined for use in chemical manufacturing or feedstock of that manufacturing.

Section 7 – Rate Updates

Please list any rate updates for your state:

The current rates for gasoline, diesel fuel, aviation fuel, and/or jet fuel have been in effect since September 1, 1991. The imposition of tax on CNG and LNG moved to the person dispensing the CNG and LNG into a motor vehicle on September 1, 2013. Prior to September 1, 2013, CNG and LNG users were required to obtain a prepaid LG decal. Beginning September 1, 2015, no state motor fuels tax assessed on liquefied gas (propane or butane).

Section 8 – State Collection Allowance

Please describe your state collection allowance:

The licensed supplier or permissive supplier (position holder in terminal) receives a 2 percent timely filing and payment allowance. The distributor or importer purchasing fuel from the terminal who timely pays tax to the Texas licensed supplier or permissive supplier receives 1.75 percent of the 2 percent; meaning the supplier or permissive supplier retains 0.25 percent. An importer who timely

pays the tax on fuel imported into the state directly to the state receives a 2 per cent timely filing and payment allowance.

Sec. 162.113. Remittance of Tax to Supplier or Permissive Supplier; Allowances (http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.162.htm#162.113) (gasoline)

Sec. 162.116. Information Required on Supplier's and Permissive Supplier's Return; Credits and Allowances (http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.162.htm#162.116) (gasoline)

Sec. 162.214. Remittance of Tax to Supplier or Permissive Supplier; Allowances (http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.162.htm#162.214) (diesel fuel)

Sec. 162.217. Information Required on Supplier's and Permissive Supplier's Return; Credits and Allowances (http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.162.htm#162.217) (diesel fuel)

The licensed CNG and/or LNG dealer receives a 1 percent timely filing and payment allowance.
Sec. 162.362. Returns and Payments; Allowances
(http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.162.htm#162.362)

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

Sections 162.004(d) and 162.016(g), Texas Tax Code, and Rule 3.441 (d), Texas Administrative Code. Texas Tax Code Chapter 162
(http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.162.htm)

Which diversion registry program do you use?: In House

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: To obtain a Diversion Number on motor fuel delivered to a destination state different from the destination state printed on the bill of lading, delivery manifest or shipping document, call us at 877-976-7800. An importer or exporter who diverts fuel must obtain a diversion number from the comptroller. It must be obtained within 72 hours and must be written on all copies of the shipping document.

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: The purchaser who diverted the product must apply for the refund. The supplier may not refund any taxes due to the diversion of a product.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Texas is the home of the Alamo Area (www.aacog.com/cleancities (http://www.aacog.com/cleancities)**), Central Texas (https://ctxcleancities.org/), Dallas/Fort Worth (https://www.dfwcleancities.org/), East Texas (https://www.netac.org/), Greater Houston Regional (www.houston-cleancities.org** (http://www.houston-cleancities.org)**), and South East Texas Clean Cities Coalitions. Coordinator contact information is listed in the Points of Contact section.**

State Incentives

Heavy-Duty Natural Gas Vehicle (NGV) Grants – To encourage fleets to increase their use of heavy-duty NGVs, the Texas General Land Office (GLO) has an NGV Initiative Grant Program available for public-sector partners in certain Texas counties. The program is funded with a Texas Emissions Reduction Plan grant through the Texas Commission on Environmental Quality. A variety of vehicles, including street sweepers, forklifts, buses, and garbage trucks, are eligible for grants to help cover the cost of replacing diesel vehicles with NGVs. For more information about the program and eligible counties, see https://www.tceq.texas.gov/airquality/terp/programs.

Alternative Fuel Vehicle (AFV) Grants – The Adopt-A-School Bus Program, a cooperative partnership between the U.S. Environmental Protection Agency, state agencies, local elected officials, and corporate sponsors, was established as a nonprofit grant program to aid local school districts replacing their aging, diesel school bus fleets with new clean fuel buses. In an effort to ensure the longevity of the new buses, a portion of all grant money awarded is earmarked for fleet infrastructure and maintenance. For more information about the program and eligible counties, see https://www.tceq.texas.gov/airquality/terp/programs.

Clean Vehicle and Equipment Grants – The Texas Emissions Reduction Plan (TERP) provides grants for various types of clean air projects in 41 counties to improve air quality in the state's non-attainment areas. Grants are available for new, converted, or repowered on-road and off-road vehicles and equipment. For complete information on the types of projects and expenses that may be eligible for a grant, refer to https://www.tceq.texas.gov/airquality/terp/programs.

Alternative Fuel Grants – The Texas Emissions Reduction Plan (TERP) provides grants for alternative fuel and advanced technology demonstration and infrastructure projects.. For more information see https://www.tceq.texas.gov/airquality/terp/programs.

Reference Texas Statutes, Health & Safety Code, Chapter 386 at http://www.statutes.legis.state.tx.us/Docs/HS/htm/HS.386.htm#386.001

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: Not Taxable

B100 - Misc. Taxability: Not Taxable

Ethanol - Motor Fuel Taxability: Not Taxable

Ethanol - Misc. Taxability: Not Taxable

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: Biodiesel/Renewable Diesel Fuel – There is no tax on B00 or R00. The volume of biodiesel or renewable diesel fuel blended with petroleum diesel fuel is exempt from the $0.20 per gallon state tax when clearly identified on the sales invoice, retail pump, and storage tank. Only the volume of petroleum diesel in the blend is taxable. Tax is due on import.

Ethanol: Ethanol – There is no Motor Fuel License required for 100% Ethanol; however, you must be licensed with a Texas Limited Sales and Use Tax Permit. Ethanol becomes taxable when used as a feedstock for gasoline. The tax rate is $0.20/gallon. In order to blend ethanol you must be registered as a Supplier, Permissive Supplier or a Distributor when making wholesale sales. If blending for own use or sale through own retail dealer location you must be registered as a Blender.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: 15 cents per gallon when dispensed into a motor vehicle (eff. 9/1/2013)

CNG - Conversion Rate: Converted to gasoline equivalent (5.660 lbs) of diesel equivalent (6.380 lbs).

E85 - Taxability: 20 cents per gallon

E85 - Conversion Rate: Not applicable

Electric Vehicles/Electricity - Taxability: Not applicable

Electric Vehicles/Electricity - Conversion Rate: Not applicable

Gasoline Hybrid Vehicles - Taxability: Not applicable

Gasoline Hybrid Vehicles - Conversion Rate: Not applicable

Hydrogen - Taxability: Not applicable

Hydrogen - Conversion Rate: Not applicable

LNG - Taxability: 15 cents per gallon when dispensed into a motor vehicle (eff. 9/1/2013)

LNG - Conversion Rate: Converted to gasoline equivalent (5.370 lbs) or diesel equivalent (6.060 lbs)

LPG - Taxability: (Eff. 9/1/2015) No motor fuel tax on LPG

LPG - Conversion Rate: Not applicable

Methanol or "M85" - Taxability: Not applicable

Methanol or "M85" - Conversion Rate: Not applicable

Other - Taxability: Not applicable

Other - Conversion Rate: Not applicable

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
| Subject to Texas Sales and Use Tax. Not subject to motor fuels tax until blended with a petroleum product.	Reportable: No	

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Gasoline or diesel fuel that becomes contaminated and can no longer be used as motor fuel qualifies for a tax refund. To receive the refund, you must keep records showing how the fuel was contaminated, the amount of fuel contaminated before and after the incident, and the disposal of the contaminated gasoline or diesel fuel.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
All Motor Fuel Reports	25th day of the month following the reporting period	25th day of the month following the reporting period
IFTA Reports	Last day of the month following the reporting quarter	Last day of the month following the reporting quarter.

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Electronic filers must comply with established report due dates. Approved electronic tax filers can make their payments using the Electronic Data Interchange (EDI) payment option or continue to make their payments by Electronic Funds Transfer (EFT) or by check if the license holder is not a mandatory EFT Payer. If the license holder transmits their tax payment with their report, the license holder must complete the transaction before 2:30 p.m. (CT) the last banking day before the due date. The license holder’s return without payments must be completed by 11:59 p.m. (CT) on the due date. Any return transmitted after this time is considered late and appropriate penalties will be assessed. Returns filed after the due date are assessed a $50 late filing fee. For the license holder’s convenience, the system operates 24 hours a day. EDI filers transmitting returns to the Comptroller will receive a “confirmation number” upon completion of the transmission. This is the taxpayer’s receipt for an electronically filed return.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: If the date on which a report or payment of any state tax is due falls on a Saturday, Sunday, or legal holiday, the next day that is not a Saturday, Sunday, or legal holiday becomes the due date. Tax Code, Chapter 111, Section 111.053(a) For IFTA returns and payments, if the last day of the month falls on a Saturday, Sunday, or legal holiday, the next business day is considered the due date. (IFTA Articles of Agreement - R960.100).

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
All Motor Fuel Reports	$50 for late filing even if $0 or a credit is due	
All Motor Fuel Reports		1 - 30 Days late is a 5% penalty
All Motor Fuel Reports		31 or more days late is a 10% penalty

Additional information: Supplier and Distributor returns (form, 06- 168) A person who fails to report a tax-free subsequent sale of gasoline or diesel fuel in this state prior to export, and does not file an amended report that includes the sale not later than the 180th day after the due date of the original report of the sale, will enter a penalty of $200 for each sale that is not reported. (Line 17) A person who fails to pay the tax when due on gasoline or diesel fuel purchased for export and redirected to a destination in this state will enter a penalty equal to the greater of $2,000 or five times the amount of the tax due on the motor fuel. (Line 22)

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 is gasohol and included in our definition of gasoline and subject to Texas motor fuels tax. E85 is not reported separate from any other gasohol. Any ethanol blended fuel from E85 down is reported on the gasohol line. Gasohol is defined as a blended motor fuel composed of gasoline and motor fuel alcohol. If any blend over E85 is sold, used or capable of being used as a motor fuel, it is subject to motor fuels tax and reported on the motor fuels tax return. Motor fuel is defined as gasoline, diesel fuel, gasoline blended fuel, compressed natural gas, liquefied natural gas, and other products that are offered for sale, sold, used, or capable of use as fuel for a gasoline-powered engine or a diesel-powered engine. For example, if someone was selling an E86 - E92 and the ethanol blended fuel is offered for sale, sold, used, or capable of use as a fuel for a gasoline-powered engine or a diesel-powered engine, it would be subject to Texas motor fuels tax. Definitions of gasohol and motor fuel can be found at Texas Tax Code Chapter 162

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: A person who does not hold title to the motor fuel being transported and who transports gasoline, diesel fuel, gasoline blended fuel, aviation fuel, or any other motor fuel outside the bulk transfer/terminal system by means of a transport vehicle, a

railroad tank car, or a marine vessel is required to obtain a motor fuel transporter license and report quarterly. A carrier transporting liquefied gas, compressed natural gas, or liquefied natural gas is not required to obtain a motor fuel transporter license. Texas Tax Code Chapter 162

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: The Comptroller's office allows flash title transactions with recordkeeping requirements to track the bill of lading number printed at the Texas IRS-registered terminal. The licensed supplier/distributor that is the first purchaser or first receiver at the IRS registered terminal in Texas will have the option to swipe a Texas destination and remit Texas motor fuels tax since the licensed supplier/distributor is reselling the motor fuel in Texas and allow the exporter to request the refund directly from the Texas Comptroller of Public Accounts, or if declared a flash title transaction, the licensed supplier/distributor, which is the first purchaser or first receiver, may swipe the destination state's card and remit the destination state's motor fuels tax which is printed on the bill of lading to the licensed supplier. Each time the motor fuel is resold in Texas, the Texas licensed seller must report the motor fuel using the same BOL number. Since the first purchaser or first receiver at the Texas terminal rack is not the actual exporter of record, they cannot report the gallons exported because the gallons were actually resold in Texas and not exported by the first purchaser or first receiver. A person who purchases or removes gasoline or diesel fuel tax-free and before export sells the gasoline or diesel fuel in this state tax- free to a licensed seller shall report that transaction to the Comptroller. If the gasoline or diesel fuel is subsequently sold one or more times in this state before export and tax-free to a licensed seller, each seller shall report the transaction to the Comptroller. Sec. 162.1155. Duty to Report Subsequent Sales of Tax-Free Gasoline Purchased for Export. Sec. 162.2165. Duty to Report Subsequent Sales of Tax-Free Diesel Fuel Purchased for Export. On the monthly Texas Fuels Tax Report, the first purchaser or first receiver and any licensed person reselling motor fuel in Texas purchased in a flash title transaction must report the motor fuel sold tax-free to another license seller in this state prior to export on line # 17, "Gallons subsequently sold tax-free prior to export", until the motor fuel is actually exported from Texas at which time the actual exporter of record will report the gallons exported on line # 15, "Gallons exported." Both lines require the BOL number issued by the licensed supplier at the IRS terminal be reported on the accompanying schedule. Any misreporting or non-reporting by the Texas licensed seller or exporter constitutes a taxable Texas transaction and is subject to penalty.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

Texas allows a licensed distributor or licensed importer to elect to defer payment of the tax to the supplier or permissive supplier until two days before the date the supplier or permissive supplier is required to remit the tax to this state. The distributor or importer shall pay the taxes by electronic funds transfer.

Sec. 162.113. Remittance of Tax to Supplier or Permissive Supplier; Allowances (http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.162.htm#162.113) (gasoline)

Sec. 162.214. Remittance of Tax to Supplier or Permissive Supplier; Allowances (http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.162.htm#162.214) (diesel fuel)

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: No

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

A bond is required by a supplier, permissive supplier, distributor, exporter, importer, or blender when the application is submitted. A motor fuels license applicant, other than a supplier or permissive supplier, must post a bond equal to two times the maximum amount of tax that could accrue during a reporting period with a minimum bond of $30,000. To obtain a supplier or permissive supplier's license, the applicant most post a minimum $600,000 bond.

The bond may be in the forms of a surety bond, cash in the form of United States currency in an amount equal to the required bond, a certificate of deposit in any Texas bank or savings and loan association that is a member of the Federal Deposit Insurance Corporation in an amount equal to the bond amount assigned to the comptroller, or an irrevocable letter of credit to the comptroller from any Texas bank or savings and loan association that is a member of the Federal Deposit Insurance Corporation in an amount of credit at least equal to the bond amount.

A license holder who has filed a bond or other security is entitled, on request, to have the comptroller return, refund, or release the bond or security if in the judgment of the comptroller the person has for four consecutive years continuously complied with the conditions of the bond or other security filed.

Sec. 162.111. Bond and Other Security for Taxes. (http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.162.htm#162.111) **(gasoline)**

Sec. 162.212. Bond and Other Security for Taxes. (http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.162.htm#162.212) **(diesel fuel)**

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Supplier	Yes	1,2,3,5,6,8
Permissive Supplier	Yes	1,2,3,5,6,8
Distributor	Yes	1,2,3,6,8
Importer	Yes	1,2
Terminal Operator	No	7, 10
Exporter	No	2
Blender	Yes	8
Motor Fuel Transporter	No	6
Aviation Fuel Dealer	No	
Interstate Trucker	Yes	
Dyed Diesel Bonded User	No	

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

A licensed supplier must collect the Texas tax, or be licensed and collect the destination state's tax, on all gasoline and diesel fuel removed from a terminal in Texas for export to another state.

Gallons sold for export on which the destination state's tax is collected should be reported on Line 16 (gallons sold tax free for export) of the Texas Motor Fuels Tax Return (https://comptroller.texas.gov/taxes/fuels/forms/).

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

Texas allows collection of Texas taxes for product supplied at a terminal outside of Texas for imports into Texas. The permissive supplier is liable for and shall collect the tax from the person who imports the gasoline into this state. The following list indicates whether a Texas supplier (position holder) can obtain a destination state's license to collect the destination state's tax. This information is current as of September 2020.

https://comptroller.texas.gov/taxes/fuels/export-sales.php

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Additional details (optional): Texas licensed suppliers or permissive suppliers (position holders) are required to collect Texas tax on gasoline and diesel fuel removed from a Texas terminal and

destined to a Texas location as indicated on the bill of lading.

Section 33 – Amended Returns

How are amended returns filed in your state?: Both

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

The State of Texas fuel reports can be filed either by paper or electronically (electronic data interchange).

FILING BY PAPER: The taxpayer is supplied with an error letter that details the errors they have. On the detailed version are locator numbers for each individual detail. The State of Texas provides paper amended summary reports and amended schedules by mail to the taxpayer or they can go to our website to obtain them.

The summary of amended reports must be completed and filled out if amended. The schedules have LOCATOR BOXES in which the taxpayer can put the correct locator they want to update. Paper filers will need to submit the amended paper returns.

https://comptroller.texas.gov/taxes/fuels/forms/amended-gasoline-distributors.php

https://comptroller.texas.gov/taxes/fuels/forms/amended-diesel-distributors.php

FILING ELECTRONICALLY: The taxpayer is supplied with an error letter that details the errors they have.

Electronically filed Motor Fuels Tax reports must use the Comptroller's Electronic Data Interchange (EDI) systems.

The amended electronically filed report will overwrite the data currently in the Comptroller's mainframe systems when the EDI data is transferred to the Comptroller's mainframe systems. The amended report must be a complete duplicate of the previous report. The previous report is usually the original report.

Corrections are made to each invoice line item (locator number) within each of the schedules. If you need to update the Texas taxpayer identification number for one of the invoice line items (locator number), simply update the taxpayer identification number for that invoice line item (locator number).

Do not delete an invoice line item (locator number). If you need to delete an invoice line number (locator number), change the number of gallons to zero for that invoice line item (locator number). Deleting an invoice line item (locator number) within a schedule may result in leaving a previously reported invoice line item (locator number) to remain in the Comptroller's mainframe systems.

If you need to add a new invoice line number (locator number) to the schedule, add the new invoice line number (locator number) at the end of the schedule.

The schedule totals must agree with the summary totals within the amended report.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Not Applicable

Section 35 – Late Loads

How many days are allowed to report late loads?: 60 Days

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Texas Tax Code Section 162.004(b) regarding motor fuel transportation documents. A shipping document must contain the following:

(1) the terminal control number of the terminal or physical address of the terminal or bulk plant from which the motor fuel was received;

(2) the name of the purchaser;

(3) the date the motor fuel was loaded;

(4) the net gallons loaded, or the gross gallons loaded if the fuel was purchased from a bulk plant;

(5) the destination state of the motor fuel, as represented by the purchaser of the motor fuel or the purchaser's agent; and

(6) a description of the product being transported.

Sec. 162.004. Motor Fuel Transportation: Required Documents.
(https://statutes.capitol.texas.gov/?tab=1&code=TX&chapter=TX.162&artSec=162.004)

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

United States Government – 162.104(a)(1), 162.204(a)(1), 162,356(a)(1).

Texas Public School Districts – 162.104(a)(2), 162.204(a)(2) and 162.356(a)(2).

Commercial Transportation Company or a Metropolitan Rapid Transit Authority operating under Chapter 451, Transportation Code, that provides public school transportation services to a school district – 162.104(a)(3), 162.204(a)(3), 162.356(a)(3).

Volunteer Fire Departments – 162.104(a)(8), 162.204(a)(14), 162.356(a)(4).

Nonprofit Electric Cooperative Corporation organized under Chapter 161 Utility Code – 161.062, 162.356(a)(6).

Nonprofit Telephone Cooperative Corporation organized under Chapter 162 Utility Code – 162.062, 162.356(a)(7).

Nonprofit entity that is organized for the sole purpose of and engages exclusively in providing emergency medical services and that uses the fuel exclusively to provide emergency medical services, including rescue and ambulance services – 162.104(a)(9),

162.204(a)(15), 162.356(a)(9).

Compressed Natural Gas/Liquefied Natural Gas – A municipality or county who operates a motor vehicle in this state -162.356(a)(5). Nonprofit Food Banks – 162.104(a)(10),162.204(a)(16).

Texas Counties – House Bill 1109, 89th Legislature, 2025, effective July 1, 2025; 162.104(a)(2-a), 162.204(a)(2-a).

Sec. 162.104. Exemptions.
(https://statutes.capitol.texas.gov/?tab=1&code=TX&chapter=TX.162&artSec=162.104) **(gasoline)**

Sec. 162.204. Exemptions.
(https://statutes.capitol.texas.gov/?tab=1&code=TX&chapter=TX.162&artSec=162.204) **(diesel fuel)**

Sec. 162.356. Exemptions.
(https://statutes.capitol.texas.gov/?tab=1&code=TX&chapter=TX.162&artSec=162.356) **(CNG/LNG)**

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

A taxpayer has four years to file an amended return from the date that the tax becomes due and payable.

Texas Tax Code Section 111.0041
(https://statutes.capitol.texas.gov/docviewer?docName=TX.111.htm#111.0041)**.**

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Four years for motor fuel license holders and one year for unlicensed purchasers from the date of purchase.

Sec. 111.108. Recovery of Refund or Credit. (https://statutes.capitol.texas.gov/docviewer?docName=TX.111.htm#111.108)
Sec. 162.128. When Gasoline Tax Refund or Credit May be Filed. (https://statutes.capitol.texas.gov/?tab=1&code=TX&chapter=TX.162&artSec=162.128)
Sec. 162.230. When Diesel Fuel Tax Refund or Credit May be Filed.
(https://statutes.capitol.texas.gov/?tab=1&code=TX&chapter=TX.162&artSec=162.230)
Sec. 162.369. When Compressed Natural Gas or Liquefied Natural Gas Tax Refund or Credit May be Filed. (https://statutes.capitol.texas.gov/?tab=1&code=TX&chapter=TX.162&artSec=162.369)

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?:
Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

Texas provides all motor fuel tax returns and instructions at

Texas Fuels Tax Report Forms for Gasoline Suppliers (https://comptroller.texas.gov/taxes/fuels/forms/gasoline-suppliers.php) **Texas Fuels Tax Report Forms for Diesel Fuel Suppliers** (https://comptroller.texas.gov/taxes/fuels/forms/diesel-suppliers.php)

The Texas Fuels Tax Reports form 06-168 and all corresponding schedules can be obtained at this link, including instructions with each return and applicable schedule.

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: No

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

The comptroller may require any document submitted on a taxpayer's behalf—such as reports, returns, declarations, or refund claims—to include written authorization (form 01-137, Limited Power of Attorney) from the taxpayer allowing that representative to file it.

Texas Tax Code Section 111.023. (https://statutes.capitol.texas.gov/?tab=1&code=TX&chapter=TX.111&artSec=111.023)

STATE OF UTAH

Section 1 – Contact Information

Agency: Utah State Tax Commission

Name: Doug Smith

Phone Number: (801) 518-4306

E-mail Address: dgsmith@utah.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Utah Code 59-13-101, 102 and 59-13-201 - 212

Administrative Rules R865-13G 1-18

Diesel:

Utah Code 59-13-301 - 322

Administrative Rules R865-4D 1-24

Aviation Fuel:

Utah Code 59-13-401-403

Administrative Rules (same references as motor fuel)

Jet Fuel:

same as aviation fuel

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level, Import into State

Diesel: At the terminal rack, Import into State

Aviation Fuel: Distributor/Wholesaler Level, Import into State

Jet Fuel: Distributor/Wholesaler Level, Import into State

Section 4 – First Receiver / Point of Taxation

First Receiver:

N/A

Point of Taxation:

Gasoline - Distributors Utah Code 59-13-204

Diesel - Rack / terminal Utah Code 59-13-301

Aviation / Jet Fuel - Distributors (same as gasoline)

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: 7/1/2026 - 12/31/2026 $.319 cents per gallon

Diesel: $.379 cents per gallon

Aviation Fuel: $.025 cents per gallon (federally certificated air carriers at an international airport). $.04 cents per gallon (federally certificated air carriers other than at an international airport). $.09 cents per gallon (non-federally certificated air carriers).

Jet Fuel: same rates as aviation fuel

Ethyl Alcohol: N/A

Methyl Alcohol: N/A

LNG: $.2120 cents per diesel gallon equivalent

CNG: $.2120 cents per gasoline gallon equivalent

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Other

Other (please specify): All Utah licensed distributors / suppliers shall elect to calculate the tax liability on the Utah fuel tax returns on a consistent gross gallon or net gallon basis. The declared basis must be the exclusive basis for 12 consecutive months.

Please provide the reference information:

Administrative Rule R865-13G-11 (Gasoline and Aviation)

Administrative Rule R865-4D-21 (Diesel)

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Utah Code 19-6-410.5 (4) (a) - Environmental Assurance Fee (13/20 cents per gallon).

Section 7 – Rate Updates

Please list any rate updates for your state:

The tax rates for gasoline and diesel fuel will change January 1, 2027.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

There is deducted 2% from the gross amount of motor fuel / aviation fuel to allow for evaporation, loss in handling, and expense of collection.

Utah Code 59-13-207

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

There are no incentives for the use of alternative fuels.

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: B100 is taxed at the same rate as diesel fuel.

B100 - Misc. Taxability: B100 is not subject to the environmental assurance fee.

Ethanol - Motor Fuel Taxability: Ethanol is not taxable until blended into a product that can operate a motor vehicle on public highways.

Ethanol - Misc. Taxability: Ethanol is not subject to the environmental assurance fee.

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: The excise tax is imposed on B100 imported into the state. However, B100 is not subject to the environmental assurance fee. The excise tax and the environmental assurance fee is imposed on B1 – B99 imported into the state.

Ethanol: Ethanol is not taxable until it is blended into a product that can operate a motor vehicle on the public highways.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Taxed at $.2120 per gasoline gallon equivalent

CNG - Conversion Rate: Gasoline gallon equivalent (GGE) is 5.66 pounds.

E85 - Taxability: Taxed at the tax rate for gasoline $.319 cents per gallon.

E85 - Conversion Rate: N/A

Electric Vehicles/Electricity - Taxability: Electric vehicles (handled by Sales Tax) Utah Code 59-30 Electric Vehicle Charging Tax

Electric Vehicles/Electricity - Conversion Rate: N/A

Gasoline Hybrid Vehicles - Taxability: Gasoline will be taxed at the rate of $.319 cents per gallon.

Gasoline Hybrid Vehicles - Conversion Rate: N/A

Hydrogen - Taxability: Taxed at $.2120 per gasoline gallon equivalent

Hydrogen - Conversion Rate: Gasoline gallon equivalent (GGE) is 2.198 pounds.

LNG - Taxability: Taxed at $.2120 per diesel gallon equivalent

LNG - Conversion Rate: Diesel gallon equivalent (DGE) is 6.06 pounds.

LPG - Taxability: not taxable

LPG - Conversion Rate: N/A

Methanol or "M85" - Taxability: Taxed at the rate of $.379 cents per gakllon if used to operate a motor vehicle on the public highways

Methanol or "M85" - Conversion Rate: N/A

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Transmix	Not subject to the excise tax, but transmix is subject to the environmental assurance fee	Yes
Ethanol E00	not taxable	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: The retailer, wholesaler, or licensed distributor: Returns the contaminated fuel to the refinery for re-refining; and has paid the tax on the fuel. Files a claim for a refund or credit with the Commission within 90 days of the date when the fuel was returned to the refinery for re-refinement. The claim shall include an affidavit containing the following: name of claimant, claimant's address, date, time, and location of the incident, nature of the incident, and the number of gallons actually required to be re-refined. The claimant shall support the claim by submitting written verification from a refinery that the contaminated fuel was returned to the refinery.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
TC-109 Utah Fuel Tax Return	The last day of the month after the period ends	The last day of the month after the period ends
TC-111 Petroleum Products Carrier Report	The last day of the month after the period ends	no payment

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Received by Due Date

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Returns due on a Friday must be submitted by midnight.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: The return is due on the next business day.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
TC-109 Utah Fuel Tax Return	Failure to file penalty. Penalties are up to 10 percent of the unpaid tax	Failure to pay penalty are up to 10 percent of the unpaid tax

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 is taxed as gasoline. Blends that can operate or propel a motor vehicle upon the public highways should be reported on the fuel tax return.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Every person delivering within this state any fuel which has been shipped from outside the state shall, on or before the last day of each month, report in writing all deliveries during the preceding month to the commission on forms prescribed by it.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: Tax at the rack is for diesel (only). The excise tax on undyed diesel fuel is imposed when the diesel fuel is sold to another taxpayer. We would consider a flash transaction to be a taxable transaction.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

The deferral of state excise tax applies to diesel fuel not gasoline or aviation fuel. The payment of the excise taxes o the supplier may be made on or before one business day prior to the time that the supplier is required to remit those taxes to the commission. Utah Code Section 59-13-321.

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Applicable

Please provide the Statute that supports that deferral:

There is no deferral of the environmental assurance fee.

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Sales tax is imposed on dyed diesel fuel sales. Sales tax is not imposed on gasoline or diesel fuel. You must pay sales tax on dyed diesel fuel unless you use a valid exemption certificate. Sales tax is imposed on the dollar value of the dyed diesel sale.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

The State of Utah does not require a bond to license for fuel taxes.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Motor Fuel Distributor	Yes	1,2,3,4,5,7,8,9,10
Aviation Fuel Distributor	Yes	1,2,3,4,5,7,8,9,10
Special Fuel Supplier	Yes	1,2,3,4,5,7,8,9,10

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

The taxpayer must keep proof of motor fuel, aviation fuel, or diesel fuel that is exported from Utah in their records. The records must show the exportation date, consignee or buyer, and destination. The taxpayer must provide a TC-112 to the refiner.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

The taxpayer who owns the fuel as it enters the State of Utah is responsible for the collection and remitting the fuel taxes.

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: No

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

The taxpayer must resubmit the entire return including any changes that have been made as the result of the amended fuel tax return.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: If late loads are discovered after the original return has been filed, then the taxpayer must file an amended tax return with the late loads reported.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Bill of Lading number, date, origin/consignor, destination, purchaser name, gross gallons, net gallons, carrier, and product description.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Government (United States and Utah government agencies) Utah Code 59-13-201(gasoline), Administrative Rule R865-13G-10

Navajo Nation Utah Code 59-13-201 (gasoline) Administrative Rule R865-13G-15

Ute Tribe Utah Code 59-13-201.5 and Utah Code 59-13-301.52

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

no statute of limitations

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Fuel tax return overpayments (including amended returns) may be eligible for a refund. You may claim a refund or credit of overpayment within:

Three years of the purchase date

Three years from the original return due date, or

Two years from the payment date whichever is later.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Amended return

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: No

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Delivery date (delivered sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

tax.utah.gov/forms-pubs/

TC-109 Template, TC-109 Template Instruction

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: No

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes

tax.utah.gov/tax-professionals

Form TC-737

STATE OF VERMONT

Section 1 – Contact Information

Agency: Vermont Department of Motor Vehicles

Name: Brandy Robillard, MV Compliance Manager / Renee Cota, Finance & Logistics Director

Phone Number: (802) 793-9321

E-mail Address: Brandy.Robillard@vermont.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

23 V.S.A. §§ 3101, 3105, 3106, and 3108

Vermont's gasoline/motor-fuel chapter. Section 3101 defines "gasoline or other motor fuel" and establishes the scope of the chapter. Section 3106 imposes the motor-fuel tax and assessments

Diesel:

23 V.S.A. §§ 3001–3003, 3014–3015

Vermont has a separate Diesel Fuel Tax chapter. Section 3002(4) defines "fuel" as clear/undyed diesel fuel and certain blends used or suitable for propelling motor vehicles. Section 3003 imposes the diesel fuel tax.

Aviation Fuel:

23 V.S.A. §§ 3101(b), 3105(a)(2), 3106(a)(5), and 3108(2)

Aviation gasoline is expressly included within Vermont's definition of "gasoline or other motor fuel." Vermont separately requires aviation gasoline sales/use to be recorded and reported, and § 3106(a)(5) directs the revenue from aviation gasoline to aviation purposes.

Jet Fuel:

23 V.S.A. § 3101(b)(4); 32 V.S.A. § 9741(7)(B); 19 V.S.A. § 11(4)

Aircraft jet fuel is specifically excluded from Vermont's gasoline/motor-fuel chapter. Aviation jet fuel is instead subject to Vermont's sales and use tax under 32 V.S.A. chapter 233. Section 9741(7)(B) specifically provides that aviation jet fuel is taxed under that chapter, with the proceeds allocated to the Transportation Fund.

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: Distributor/Wholesaler Level, Retail/Use Level, Import into State, Other

Gasoline - Other (please specify): Use by a distributor within Vermont. Vermont imposes the tax on each gallon of motor fuel sold by a distributor and also on each gallon of motor fuel used within Vermont by the distributor. A person who imports motor fuel into Vermont for use, distribution, or

sale is defined as a distributor. See 23 V.S.A. §§ 3101(a)(1) and 3106(a)(1), (4).

Diesel: Distributor/Wholesaler Level, Retail/Use Level, Import into State, Other

Diesel - Other (please specify): User/consumer level when fuel is used in Vermont in a motor vehicle. Vermont imposes the diesel fuel tax on fuel sold or delivered by a distributor and separately on fuel used by a user. For distributors, the tax attaches upon delivery into the dealer's or user's bulk tank; for users, the tax attaches upon consumption in the propulsion of a motor vehicle on Vermont highways. A distributor may alternatively use gross fuel purchased, imported, produced, refined, manufactured, or compounded as the measure of the tax. See 23 V.S.A. §§ 3002(3)-(4), 3003(a)-(b), and 3015.

Aviation Fuel: Distributor/Wholesaler Level, Retail/Use Level, First Importation, Import into State, Other

Aviation Fuel - Other (please specify): Aviation gasoline is expressly included within Vermont's definition of "gasoline or other motor fuel." The distributor tax applies to aviation gasoline sold by a distributor and to aviation gasoline used within Vermont by the distributor. Vermont also separately requires aviation gasoline sales, use, consignments, and importations to be recorded and reported. See 23 V.S.A. §§ 3101(a)(1), 3101(b), 3105(a)(2), 3106(a)(1), (4)-(5), and 3108(2).

Jet Fuel: Other

Jet Fuel - Other (please specify): Aircraft jet fuel is excluded from Vermont's gasoline/motor-fuel tax under 23 V.S.A. § 3101(b)(4). It is therefore not taxed under the Vermont gasoline or diesel fuel tax provisions administered under Title 23, Chapter 27 or Chapter 28.

Section 4 – First Receiver / Point of Taxation

First Receiver:

First Receiver:
Vermont does not specifically define the term “First Receiver” in its gasoline or diesel fuel tax statutes. Vermont instead identifies the persons responsible for the tax through the statutory definitions of “distributor,” “dealer,” and “user.”

For gasoline and other motor fuel, a “distributor” is a person who imports or causes gasoline or other motor fuel

to be imported into Vermont for use, distribution, or sale within the State, or a person who produces, refines, manufactures, or compounds such fuel within Vermont. 23 V.S.A. § 3101(a)(1).

For diesel fuel, a “distributor” is a person who sells or delivers fuel into the bulk storage tanks of a dealer or user. 23 V.S.A. § 3002(3).

Point of Taxation:
For gasoline and aviation gasoline, Vermont imposes the motor fuel tax on each gallon of motor fuel sold by a distributor, with the distributor also responsible for the tax and assessments on motor fuel used by the distributor within Vermont. 23 V.S.A. § 3106(a)(1) and (4). Sales of motor fuel between Vermont-licensed distributors are excluded from the tax at that transaction.

For diesel fuel, Vermont imposes the tax on each gallon of fuel sold or delivered by a distributor or used by a user. The statute specifically provides that, for a distributor, the tax attaches at the time

of delivery into the dealer's or user's bulk tank. For a user, the tax attaches when the fuel is consumed to propel a motor vehicle on Vermont highways. 23 V.S.A. § 3003(a)-(b).

Therefore, Vermont's statutory point of taxation is generally at the distributor/dealer or user level, depending upon the fuel and transaction, rather than at a federally defined terminal-rack or "first receiver" point.

Statutory References:

- Gasoline/Aviation Gasoline: 23 V.S.A. §§ 3101 and 3106
- Diesel Fuel: 23 V.S.A. §§ 3002, 3003, and 3015
- Diesel fuel computation/reporting: 23 V.S.A. § 3015

Point of Taxation:

See response shown above.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: https://tax.vermont.gov/business/misc-taxes/fuel; See source verification sources for current rates.

Diesel: https://tax.vermont.gov/business/misc-taxes/fuel; See source verification sources for current rates.

Aviation Fuel: https://tax.vermont.gov/business/misc-taxes/fuel; See source verification sources for current rates.

Jet Fuel: https://tax.vermont.gov/business/misc-taxes/fuel; See source verification sources for current rates.

Ethyl Alcohol: https://tax.vermont.gov/business/misc-taxes/fuel; See source verification sources for current rates.

Methyl Alcohol: https://tax.vermont.gov/business/misc-taxes/fuel; See source verification sources for current rates.

LNG: https://tax.vermont.gov/business/misc-taxes/fuel; See source verification sources for current rates.

CNG: https://tax.vermont.gov/business/misc-taxes/fuel; See source verification sources for current rates.

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Other

Other (please specify): Gasoline: Gallons sold or used. A distributor may elect to use gross gallons purchased, imported, produced, refined, manufactured, or compounded as the measure of the tax instead of gallons sold, distributed, or used. Diesel: Gallons sold or delivered for distributor reporting, or gallons used by a user. A distributor may elect to use gross gallons purchased, imported, produced, refined, manufactured, or compounded as the measure of the tax instead of gallons sold, distributed, or used. Under 23 V.S.A. §§ 3003 and 3015, the distributor's tax is

calculated using the number of gallons sold or delivered into the bulk tanks of dealers or users. For a licensed user, the tax is based on gallons of fuel used in Vermont. Section 3003(e) specifically permits a distributor to use the gross quantity of diesel fuel purchased, imported, produced, refined, manufactured, and compounded instead of the quantity sold, distributed, or used.

Please provide the reference information:

Not included

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Vermont imposes a Petroleum Distributor Licensing Fee of $0.01 per gallon on motor fuel sold by a distributor or dealer, or used by a user in Vermont. The fee is assessed against distributors, dealers, and users as defined in 23 V.S.A. Chapters 27 and 28. The fee is deposited into the Petroleum Cleanup Fund.

Statutory Reference:
10 V.S.A. § 1942(a) – Petroleum distributor licensing fee.

The statute provides for a fee of $0.01 per gallon of motor fuel sold by a distributor or dealer or used by a user. The fee is collected in the same manner and at the same time as the applicable motor-fuel tax. The current statutory provision states that this fee requirement terminates on April 1, 2031.

For heating oil, kerosene, and other dyed diesel fuel sold at retail in bulk, Vermont separately imposes a $0.01 per gallon fee under 10 V.S.A. § 1942(b).

In addition to the Petroleum Distributor Licensing Fee, Vermont imposes the following gasoline assessments under 23 V.S.A. § 3106:

- Motor Fuel Transportation Infrastructure Assessment (MFTIA): the greater of $0.0396 per gallon or 2% of the tax-adjusted retail price.
- Motor Fuel Tax Assessment (MFTA): the greater of the statutory minimum or the applicable percentage of the tax-adjusted retail price, subject to the statutory maximum.

These assessments are separate from the $0.01 Petroleum Distributor Licensing Fee.

For diesel fuel, 23 V.S.A. § 3003 imposes a $0.28 per gallon diesel tax, a $0.01 fee established under 10 V.S.A. § 1942, and a $0.03 Motor Fuel Transportation Infrastructure Assessment.

Section 7 – Rate Updates

Please list any rate updates for your state:

Official Vermont verification sources: • 10 V.S.A. § 1942 – Petroleum Distributor Licensing Fee: Vermont Statutes – 10 V.S.A. § 1942 • 23 V.S.A. § 3003 – Diesel Fuel Tax: Vermont Statutes – 23 V.S.A. § 3003 • 23 V.S.A. § 3106 – Gasoline Tax and Assessments: Vermont Statutes – 23 V.S.A. § 3106 • Vermont DMV – Current MFTIA/MFTA Quarterly Rates: Vermont DMV – MFTIA & MFTA Quarterly Fees

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Gasoline / Aviation Gasoline:
No collection allowance. Vermont does not provide a statutory percentage or per-gallon collection allowance to distributors for collecting and remitting the gasoline tax or associated assessments.

Under 23 V.S.A. § 3106, the distributor is required to pay the applicable tax and assessments to the Commissioner, and 23 V.S.A. § 3108 requires the distributor to report and remit the amounts due. The statute does not provide a deduction or allowance to the distributor for collection services.

Diesel Fuel:
No collection allowance. Vermont requires the distributor to collect the tax from the dealer or user upon delivery into the dealer's or user's bulk tank and remit the tax to the Department of Motor Vehicles. 23 V.S.A. §§ 3003(b) and 3015. The statutes do not authorize a collection allowance or discount from the tax collected.

Collection Allowance: $0.00 / 0%

Statutory References:

- 23 V.S.A. § 3003(b) – Diesel fuel tax collection and point at which tax attaches.
- 23 V.S.A. § 3015 – Computation and payment of diesel fuel tax.
- 23 V.S.A. § 3106 – Gasoline tax, assessments, and payment.
- 23 V.S.A. § 3108 – Gasoline tax returns and reporting.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

Vermont requires fuel transactions and fuel usage to be reported, including information that would identify changes in the destination or disposition of fuel.

For gasoline and aviation gasoline, Vermont requires distributors to maintain records of fuel sales, consignments, importations, and fuel used by the distributor. The records must include the number of gallons, dates, and purchaser/seller information. Aviation gasoline transactions must be separately recorded. 23 V.S.A. § 3105(a).

Vermont's monthly gasoline tax return also requires distributors to report the gallons of motor fuel sold and used, with aviation gasoline reported separately. 23 V.S.A. § 3108.

For diesel fuel, distributors and dealers must report the gallons of fuel sold or delivered, including the identity of the person to whom the fuel was sold or delivered. Licensed users report the gallons of fuel used in Vermont. 23 V.S.A. § 3014.

For licensed users of diesel fuel operating vehicles of 26,001 pounds or more, Vermont requires daily records of total miles traveled and miles traveled within Vermont. 23 V.S.A. § 3025.

Vermont does not appear to have a separate statutory reporting requirement specifically titled a “diversion report.” Instead, diversion-related information is captured through the State's fuel sales, delivery, importation, usage, and mileage reporting requirements.

Statutory References:

- 23 V.S.A. § 3014 – Diesel fuel reports
- 23 V.S.A. § 3025 – Mileage records for licensed users
- 23 V.S.A. § 3105 – Gasoline sales, importation, and usage records
- 23 V.S.A. § 3108 – Gasoline tax returns

Which diversion registry program do you use?: Vermont does not currently use a separate diversion registry program.

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: Vermont does not require a separate diversion form, diversion registry filing, or diversion number for motor-fuel diversions. When a fuel transaction or movement results in a change in the taxable destination or jurisdiction, the taxpayer should report the transaction through the applicable Vermont fuel-tax reporting requirements and retain documentation supporting the movement, sale, delivery, purchase, importation, or use of the fuel. For Vermont motor-fuel distributors, fuel tax reporting is completed through the Vermont Department of Motor Vehicles, Commercial Vehicle Operations (CVO). Vermont provides a Distributor Fuel Tax Return (CVO-102) and electronic filing/upload options through myDMV. The current distributor reporting system allows XML or Excel submission. The applicable return should identify the fuel transactions and quantities required by the Vermont fuel-tax reporting requirements. For IFTA licensees, fuel use and tax are reported on the quarterly IFTA return through Vermont's IFTA program. Vermont does not require the carrier to obtain a separate Vermont diversion number or register the diversion in a separate diversion registry. Forms/Schedules: • Distributor Fuel Tax Return – CVO-102, where applicable. • IFTA quarterly tax return for qualified interstate carriers. • No separate Vermont diversion form or diversion schedule is required.

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: For a Vermont fuel distributor, the distributor that paid the Vermont fuel tax is the taxpayer responsible for reporting and remitting the tax and is the party that would seek an adjustment or refund when tax has been erroneously or excessively paid. For gasoline and other motor fuel, Vermont requires the distributor to report gallons sold and gallons used and remit the applicable tax and assessments. Vermont law provides for correction of inaccurate reports and additional assessments, but the gasoline chapter does not establish a specific "diversion refund" procedure. See 23 V.S.A. §§ 3106 and 3108–3111. For diesel fuel, the distributor's tax is based on gallons sold or delivered into the bulk tanks of dealers or users. The tax attaches at the time of delivery into the bulk tank. 23 V.S.A. §§ 3003(b) and 3015(1). Supporting documentation should establish: • Original fuel purchase/invoice; • Number of gallons involved; • Date of purchase and/or delivery; • Original destination; • Actual destination after the diversion; • Seller and purchaser/distributor information; • Evidence that Vermont fuel tax was originally paid; • Delivery tickets, bills of lading, or other transportation records documenting the actual destination; • Records showing the subsequent sale, delivery, or disposition of the fuel; and • Any other records necessary to reconcile the gallons reported on the Vermont fuel-tax return. For diesel fuel, Vermont specifically requires records supporting tax-paid fuel claims. 23 V.S.A. § 3015 requires sales invoices showing the amount of tax paid when a tax-paid fuel deduction is claimed. Important distinction: Vermont does not currently identify a separate statutory "diversion refund" form, diversion number, or diversion registry for fuel distributors. A distributor should therefore

contact the Vermont Department of Motor Vehicles, Commercial Vehicle Operations, regarding the appropriate method of correcting the fuel-tax return or requesting an adjustment/refund for a specific diverted transaction. Statutory References: • 23 V.S.A. § 3003 – Diesel fuel tax and point of taxation. • 23 V.S.A. § 3015 – Computation and payment of diesel fuel tax. • 23 V.S.A. §§ 3106 and 3108 – Gasoline tax and distributor reporting. • 23 V.S.A. §§ 3110–3111 – Assessment and estimated tax provisions.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Vermont has enacted laws and established incentive programs to encourage the use of alternative fuels and energy-efficient vehicles, including battery-electric vehicles, plug-in hybrid electric vehicles, and other alternative-fuel technologies. Programs administered by the Vermont Agency of Transportation include purchase and lease incentives for eligible plug-in electric vehicles, the MileageSmart program for eligible used high-efficiency vehicles, and the Replace Your Ride program for qualifying individuals replacing older internal-combustion vehicles. Vermont also supports eligible alternative-fueling infrastructure and fleet electrification initiatives.

Alternative fuels remain subject to applicable Vermont tax laws, assessments, registration fees, and exemptions based on the fuel type, intended use, and applicable statutory provisions. Program eligibility, funding, and incentive amounts are subject to current statutory requirements and available funding.

Sources for reference: Vermont Statutes, Title 19, Chapter 29 (https://legislature.vermont.gov/statutes/fullchapter/19/029?utm_source=chatgpt.com) and the U.S. Department of Energy's Alternative Fuels Data Center — Vermont Laws and Incentives (https://afdc.energy.gov/laws/all?state=VT&utm_source=chatgpt.com)

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: Exempt from Diesel Motor Fuel Tax

B100 - Misc. Taxability: Biodiesel blends containing less than 100% biodiesel are taxable as diesel fuel at the applicable rate of $0.28 per gallon, plus the $0.03-per-gallon motor fuel transportation infrastructure assessment and $0.01-per-gallon petroleum distributor licensing fee, subject to applicable exemptions.

Ethanol - Motor Fuel Taxability: Ethanol used as motor fuel is taxable as gasoline

Ethanol - Misc. Taxability: The applicable gasoline tax is $0.121 per gallon, plus the applicable motor fuel transportation infrastructure assessment and fuel tax assessment, which vary according to statutory calculations, and the $0.01-per-gallon petroleum distributor licensing fee, subject to applicable exemptions. Taxability is determined by the fuel's composition, intended use, and applicable Vermont statutes. References: 23 V.S.A. § 3003 — Diesel Fuel Tax and 23 V.S.A. § 3106 — Gasoline Tax

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: Imported biodiesel intended for use as motor vehicle fuel is subject to Vermont's applicable diesel fuel tax provisions, depending on the product and its use. Under 23 V.S.A. § 3003, the diesel fuel tax is $0.28 per gallon, together with the applicable $0.01-per-gallon distributor licensing fee and $0.03-per-gallon motor fuel transportation infrastructure assessment. Applicable exemptions and treatment of biodiesel blends must be considered based on the product and use.

Ethanol: Imported ethanol intended for use as motor fuel is treated as gasoline and is subject to Vermont's applicable motor fuel tax and assessments. Under 23 V.S.A. § 3106, the statutory gasoline tax is $0.121 per gallon, in addition to the applicable motor fuel transportation infrastructure assessment, fuel tax assessment, and distributor licensing fee, as applicable.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Taxable

CNG - Conversion Rate: Natural gas is subject to Vermont's separate fuel tax at 0.75% of the retail sale price, where applicable.

E85 - Taxability: Taxable

E85 - Conversion Rate: Taxed as gasoline or other motor fuel at the applicable statutory rate and assessments.

Electric Vehicles/Electricity - Taxability: Taxable

Electric Vehicles/Electricity - Conversion Rate: Electricity is subject to Vermont's separate fuel tax at 0.5% of the retail sale price, where applicable. Electricity used to propel electric vehicles is not taxed on a per-gallon basis under the gasoline motor fuel tax.

Gasoline Hybrid Vehicles - Taxability: Gasoline consumed is subject to the applicable gasoline motor fuel tax and assessments.

Gasoline Hybrid Vehicles - Conversion Rate: No separate fuel conversion rate applies specifically to hybrid vehicles.

Hydrogen - Taxability: Tax treatement depends on its form and use.

Hydrogen - Conversion Rate: No separate per-gallon highway motor fuel tax conversion rate is identified here.

LNG - Taxability: Natural gas in any form is excluded from the gasoline motor fuel tax.

LNG - Conversion Rate: No separate fuel conversion rate applies specifically to hybrid vehicles.

LPG - Taxability: Propane used as motor vehicle fuel is subject to the applicable tax treatment based on its use.

LPG - Conversion Rate: Propane delivered at retail for applicable non-highway fuel uses is subject to Vermont's separate fuel tax of $0.02 per gallon.

Methanol or "M85" - Taxability: • Propane delivered at retail for applicable non-highway fuel uses is subject to Vermont's separate fuel tax of $0.02 per gallon.

Methanol or "M85" - Conversion Rate: Motor fuel subject to Vermont's gasoline tax is taxed at the applicable statutory rate and assessments.

Other - Taxability: Other

Other - Conversion Rate: Taxability and conversion rates are determined based on the fuel's classification, use, and applicable Vermont statutes. Sec

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Ethanol	Imported ethanol intended for use as motor fuel is treated as gasoline and is subject to Vermont's applicable motor fuel tax and assessments. Under 23 V.S.A. § 3106, the statutory gasoline tax is $0.121 per gallon, in addition to the applicable motor fuel transportation infrastructure assessment, fuel tax assessment, and distributor licensing fee, as applicable.	Yes
Biodiesel	Imported biodiesel intended for use as motor vehicle fuel is subject to Vermont's applicable diesel fuel tax provisions, depending on the product and its use. Under 23 V.S.A. § 3003, the diesel fuel tax is $0.28 per gallon, together with the applicable $0.01-per-gallon distributor licensing fee and $0.03-per-gallon motor fuel transportation infrastructure assessment. Applicable exemptions and treatment of biodiesel blends must be considered based on the product and use.	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Vermont handles contaminated fuel on a case-by-case basis. Vermont does not have a standard statewide motor fuel tax policy specifically addressing contaminated fuel. Any requested tax adjustment or credit is reviewed based on the circumstances and supporting documentation.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Not Completed by State		

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Vermont considers the filing/payment deadline to be 11:59 p.m. on the applicable due date, unless a different deadline is specifically established by statute, rule, or the Department's electronic filing system.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: Vermont considers the filing/payment deadline to be 11:59 p.m. on the applicable due date, unless a different deadline is specifically established by statute, rule, or the Department's electronic filing system. A return or payment submitted electronically by 11:59 p.m. on the due date is considered timely, subject to the Department's applicable electronic filing and payment requirements. Deadline: 11:59 p.m. on the date due. Reference: The applicable Vermont fuel-tax filing requirements are established under 23 V.S.A. §§ 3014–3015 for diesel fuel and 23 V.S.A. § 3108 for gasoline/motor fuel.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
See Below		

Additional information: Vermont imposes penalties and interest for late filing and/or late payment of motor fuel tax reports. • Late filing: A $10.00 fee is assessed when a required motor fuel tax report is not filed by the due date. • Late payment: Interest accrues at 1.5% per month on unpaid tax from the due date until paid. If the tax liability remains unpaid in full for more than 30 days, an additional penalty of 5% of the outstanding tax liability for each month or portion of a month is imposed, up to a maximum of 25% of the unpaid tax liability. • Failure or refusal to file: If a taxpayer neglects or refuses to file a required report, the Commissioner may estimate the tax due and assess a 50% penalty, plus 1.5% monthly interest from the original due date until paid. • The Commissioner may remit all or part of a penalty when the delay is determined to be excusable. These provisions apply to Vermont's motor fuel tax reporting under 23 V.S.A. §§ 3017–3018 (diesel fuel tax) and 23 V.S.A. §§ 3109–3111 (gasoline/motor fuel tax). For IFTA quarterly reporting, Vermont DMV also identifies a $50.00 late charge/penalty for quarterly reports that are not timely filed.

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: Vermont does not establish a separate motor-fuel tax category specifically labeled “E85” in its motor-fuel statutes. E85 is treated as an ethanol-containing motor fuel/gasohol and is reported through Vermont DMV Commercial Vehicle Operations (CVO) fuel-tax reporting. For distributor reporting, Vermont's CVO-102 Fuel Tax Return identifies Gasohol (Product Type 124) and provides ethanol product subtypes using the E1–E99 coding range. The return also separately identifies 100% ethanol (E00). For purposes of identifying E85, E85 is generally understood as an ethanol/gasoline blend containing approximately 51%–85% ethanol by volume. Accordingly, blends within the E51–E85 range would generally be considered E85, while blends below E51 would not be classified as E85. Vermont's reporting system, however, captures the specific ethanol blend through the applicable E-code rather than using a single E85 tax category. Vermont survey response: • How is E85 treated? — As an ethanol-containing motor fuel/gasohol and reported under the applicable ethanol blend code. • What blends are considered E85? — E51 through E85 (approximately 51%–85% ethanol by volume). • Percentage range considered E85: 51%–85% ethanol by volume. Vermont's motor-fuel tax applies to motor fuel sold by a distributor, and the current statute imposes the motor-fuel tax on each gallon of motor fuel sold by the distributor.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: No

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: Vermont does not have a separate statutory provision specifically addressing “flash title” transactions. Vermont's motor-fuel tax statutes instead determine the party responsible for the tax based on the statutory definition of a distributor and the taxable sale or delivery of motor fuel. For gasoline and other motor fuel, a distributor is generally a person who imports or causes motor fuel to be imported into Vermont for use, distribution, or sale in the State, or who produces, refines, manufactures, or compounds motor fuel in Vermont. Vermont's statute also provides that, in circumstances where the tax cannot be collected from the original distributor and the fuel is subsequently sold or used in Vermont, the recipient may be treated as a distributor and become responsible for the applicable reporting and tax obligations. Vermont's CVO-102 Distributor Fuel Tax Return provides reporting categories for gallons delivered, gallons exported, and gallons delivered to licensed distributors where tax is not collected. This allows the tax treatment to follow the actual taxable transaction rather than relying on a separate “flash title” reporting mechanism. Accordingly, Vermont does not have a separate flash-title exemption or flash-title reporting procedure. The taxability of a transaction is determined under the applicable motor-fuel tax provisions based on the parties involved, the movement/disposition of the fuel, and whether Vermont tax has already been imposed or is otherwise due. Statutory reference: 23 V.S.A. §§ 3101 and 3106 (gasoline/motor fuel); 23 V.S.A. §§ 3002–3003 (diesel fuel).

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: No

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: No

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

Vermont requires a surety bond for licensed gasoline/motor-fuel distributors before a distributor license is issued. Under 23 V.S.A. § 3102, the initial bond amount is based on the distributor's estimated motor-fuel tax liability for a two-month period and may not exceed $700,000.

The bond amount is reviewed annually in September. If the bond is retained or reimposed, the required amount is generally the greater of $1,000 or the distributor's highest two months of tax payments during the preceding year, subject to the $700,000 maximum. If a distributor has payments and reports delinquent for more than 10 days in more than one reporting period during a calendar year, the bond requirement increases to the tax liability for the highest four months of the year.

A distributor that has complied with all licensing and reporting requirements for at least three consecutive years may request release or reduction of the bond. The Commissioner may grant the request if doing so would not unreasonably jeopardize State revenues.

For diesel fuel, Vermont has a separate bonding provision under 23 V.S.A. § 3011. The Commissioner may require a user, dealer, or distributor to provide a bond when necessary to protect State revenues. The amount is determined by the Commissioner and may not exceed the person's total potential liability for tax, penalties, and interest. In lieu of a surety bond, approved securities or cash may be deposited.

Survey response:

- Gasoline/Motor Fuel Distributor: Surety bond required as a condition of licensing; amount based on tax liability, with a statutory maximum of $700,000.
- Diesel Fuel Distributor/Dealer/User: Bond may be required when the Commissioner determines it is necessary to protect State revenues; amount is based on potential liability and may not exceed that liability.
- Bond review: Gasoline/motor-fuel bonds are reviewed annually in September.
- Bond reduction/release: Available upon request after at least three consecutive years of compliance, subject to the Commissioner's determination regarding protection of State revenues.
- Alternative security for diesel: Approved securities or cash may be accepted in lieu of a surety bond.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Distributor	No	
Dealer	No	
User	No	

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

For Vermont, the treatment depends on whether the fuel is gasoline/motor fuel subject to Chapter 28 or clear diesel subject to Chapter 27. Vermont's statutes generally impose the tax based on the sale/delivery of fuel in Vermont, rather than simply where title transfers. For an export transaction, the records should clearly establish that the fuel is destined for use outside Vermont and is not sold or used in Vermont.

Export – Sale destined for another state

Origin Terminal:
When title transfers at a Vermont origin terminal and the fuel is destined for another state, the sale may be treated as an export/non-Vermont transaction when the seller's records substantiate that the fuel was removed from Vermont and delivered to an out-of-state destination. Documentation should include, as applicable:

- Bill of lading or shipping document showing the Vermont origin terminal and out-of-state destination;
- Date of removal and number of gallons;
- Purchaser/consignee information;
- Invoice or other sales documentation identifying the transaction;
- Carrier/transportation records establishing that the fuel was transported out of Vermont; and
- Any other records necessary to establish the fuel was not sold, delivered, or used in Vermont.

Vermont requires distributors to maintain records of sales, including gallons and dates, and those records must be available for inspection. Distributor records are generally required to be retained for three years.

Origin Non-Terminal:
The same basic principle applies. The documentation must establish that the fuel originated in Vermont but was destined for and transported to another state, rather than being delivered for use in Vermont. Appropriate supporting documentation would include the sales invoice, bill of lading or other transportation document, gallons, date, purchaser/consignee, origin, and out-of-state destination.

Important distinction: Vermont does not appear to prescribe a specific "export certificate" in the motor-fuel tax statutes for these transactions. The key is maintaining sufficient books and records to substantiate the out-of-state disposition of the fuel. Vermont law also permits the Commissioner to examine records concerning the receipt, storage, delivery, sale, use, or other disposition of fuel.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Not Applicable

Section 33 – Amended Returns

How are amended returns filed in your state?: Both

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Please provide details.:

The amended return must identify the reporting period being amended and include the corrected gallons, transactions, and tax due for the applicable fuel type.

The taxpayer must maintain and provide supporting documentation upon request to substantiate the changes made to the original return. Supporting records may include invoices, bills of lading, fuel purchase records, sales records, and other records demonstrating the corrected taxable transactions.

Any additional tax, penalty, or interest due as a result of the amended return must be paid. If the amendment results in an overpayment, the Department will review the amended return and supporting documentation before allowing a credit or refund.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: Vermont does not allow late loads to be reported on a subsequent monthly return. A late load must be reported on an amended return for the month in which the fuel transaction occurred. Vermont requires distributors to report the gallons of fuel sold or delivered during the preceding month, with the monthly report due by the 25th day of the following month.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

For motor fuel, Vermont requires documentation sufficient to substantiate the sale, delivery, and quantity of fuel. For each consignment of motor fuel to a purchaser within Vermont, the distributor must provide a written statement showing:

- Date of delivery
- Number of gallons delivered

- Name of the purchaser
- Name of the seller

The distributor must also maintain records of motor fuel sales showing the number of gallons sold and date of sale, as well as records of fuel imported, including the number of gallons imported and date of importation. Dealers must maintain purchase records showing the date of purchase, number of gallons, and identity of the seller. Records and statements must generally be retained for three years.

Statutory reference: 23 V.S.A. § 3105(a) and (d) (gasoline/motor fuel); see also 23 V.S.A. § 3013(a)-(b) for diesel fuel records and sales invoices. For diesel fuel, the sales invoice must be on a form approved by the Commissioner and serves as the receipt for tax collected by the dealer.

For diesel fuel, Vermont also requires records sufficient to substantiate the quantities of fuel received, sold, used, or delivered. False statements concerning the quantity of fuel on a delivery ticket or invoice are specifically addressed under 23 V.S.A. § 3024.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Vermont provides exemptions/exclusions for certain governmental and other qualifying users. For diesel fuel, exempt users include:

- The State of Vermont;
- Municipalities;
- School districts;
- Fire districts;
- Nonprofit public transit systems;
- Other vehicles owned, leased, or contracted for other than single-trip use by a governmental entity, when the fuel is used for qualifying governmental purposes;
- Farm users, when the fuel is delivered for farm use to a farm bulk fuel storage tank.

In addition, diesel fuel used for agricultural purposes off Vermont highways, fuel used by vehicles off the highways, and fuel used in farm trucks registered under 23 V.S.A. § 367(f) is exempt.

For qualifying governmental vehicles, the distributor must obtain an exemption certificate in the form prescribed by the Commissioner at the time of sale.

Statutory reference: 23 V.S.A. § 3003(d)(1)–(2).

For gasoline/motor fuel, sales between Vermont-licensed distributors are exempt from the Vermont gasoline tax and associated assessments. 23 V.S.A. § 3106(a)(1).

Note: The exemptions are generally based on the fuel use and qualifying purchaser/entity, rather than providing a blanket exemption to an entity for all fuel purchases.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

There is no specific statutory limitation period for a taxpayer to file an amended motor fuel tax return to report additional tax due. Vermont may accept an amended return to correct an underpayment, subject to Department review.

However, the statutory limitation on the Commissioner’s assessment of additional tax is generally three years from the date the return was filed. If no return or payment was filed, or if a willfully false or fraudulent return was filed, the tax may be assessed at any time.

Statutory references:

- Gasoline/Motor Fuel Tax: 23 V.S.A. § 3110(b)
- Diesel Fuel Tax: 23 V.S.A. § 3016(b)

Note: Act 66 did not change the statute of limitations for filing an amendment to remit additional motor fuel tax to 12 months. The 12-month provision in Act 66 applies to refund requests for credits, not to amendments reporting additional tax.

For Vermont diesel fuel tax:

- 23 V.S.A. § 3016(b) still provides a three-year assessment period for additional tax from the date the report was filed, except that tax may be assessed at any time when no report/payment was made or a report was willfully false or fraudulent.

Act 66 of 2025, § 26, amended 23 V.S.A. § 3020(b) to provide that a user may not collect a refund of credits more than 12 months after the credit was posted to the user's tax account. The amendment became effective July 1, 2025.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

See comment above in section #38

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Other

Other (please specify): Delivery Date (Delivered Sales) For delivered sales, Vermont uses the delivery date as the applicable transaction date. For diesel fuel, the tax attaches when the fuel is delivered into the dealer’s or user’s bulk tank. Vermont also requires distributors to maintain records identifying the date of sale and, for fuel consigned to a purchaser in Vermont, the date and gallons delivered. Statutory references: • 23 V.S.A. § 3003(b)(1) – diesel fuel tax attaches upon delivery into the dealer’s or user's bulk tank. • 23 V.S.A. § 3105(a)(1) – gasoline/motor fuel sales and delivery records must include the applicable dates and gallons.

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

Vermont provides motor fuel tax return templates and instructions on the Vermont Department of Motor Vehicles (DMV) website. The DMV provides the Distributor Fuel Tax Return (CVO-102), filing instructions, and electronic filing templates and guides for Excel and XML submissions.

The DMV's current Fuel Tax page specifically identifies the Vermont Fuel XML Guide (CVO-118), Vermont Fuel Excel Guide (CVO-117), and Vermont Distributor Template (CVO-115) for electronic return filing.

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

1. **Vermont Petroleum Association (VPA)** – Industry association representing petroleum interests. The Vermont Department of Public Service has identified the VPA as an industry contact for petroleum supply coordination.
2. **Vermont Fuel Dealers Association (VFDA)** – Represents fuel dealers and energy businesses throughout Vermont.

• Phone: 802-223-7750

3. **Vermont Truck & Bus Association (VTBA)** – Represents Vermont's trucking and bus transportation industry and serves as an industry contact for motor carrier regulatory matters.

• Phone: 802-479-1778

• Website: https://vtba.org/

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Vermont requires a Power of Attorney when a taxpayer authorizes another person to represent them or act on their behalf before the Vermont Department of Taxes.

An acceptable POA may be:

- A valid written/general Power of Attorney; or
- Form PA-1 – Special Power of Attorney for Use by Individuals, Businesses, Estates and Trusts.

Form PA-1 is available from the Vermont Department of Taxes website under Forms and Instructions. The form must identify the taxpayer, authorized agent, applicable tax type(s), and tax period(s), and must be signed by the taxpayer and the agent. A witness or notary is not required.

Vermont Department of Taxes – Power of Attorney:
Power of Attorney – Vermont Department of Taxes
(https://tax.vermont.gov/ar/poa?utm_source=chatgpt.com)

Form PA-1:
Vermont Form PA-1 – Special Power of Attorney
(https://tax.vermont.gov/sites/tax/files/documents/PA-1.pdf?utm_source=chatgpt.com)

STATE OF VIRGINIA

Section 1 – Contact Information

Agency: Department of Motor Vehicles

Name: Tammy West

Phone Number: (804) 763-8386

E-mail Address: Tammy.West@dmv.virginia.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Virginia Fuels Tax Act (https://law.lis.virginia.gov/vacodefull/title58.1/chapter22/)

Diesel:

Virginia Fuels Tax Act (https://law)

Aviation Fuel:

Virginia Fuels Tax Act (https://law.lis.virginia.gov/vacodefull/title58.1/chapter22/)

Jet Fuel:

Virginia Fuels Tax Act (https://law.lis.virginia.gov/vacodefull/title58.1/chapter22/)

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack

Diesel: At the terminal rack

Aviation Fuel: At the terminal rack

Jet Fuel: At the terminal rack

Section 4 – First Receiver / Point of Taxation

First Receiver:

N/A

Point of Taxation:

In Virginia, tax is imposed when the Supplier distributes product to an entity at the rack.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: https://www.dmv.virginia.gov/businesses/tax-act/fuels/tax-rates

Diesel: https://www.dmv.virginia.gov/businesses/tax-act/fuels/tax-rates

Aviation Fuel: https://www.dmv.virginia.gov/businesses/tax-act/fuels/tax-rates

Jet Fuel: https://www.dmv.virginia.gov/businesses/tax-act/fuels/tax-rates

Ethyl Alcohol: https://www.dmv.virginia.gov/businesses/tax-act/fuels/tax-rates

Methyl Alcohol: https://www.dmv.virginia.gov/businesses/tax-act/fuels/tax-rates

LNG: https://www.dmv.virginia.gov/businesses/tax-act/fuels/tax-rates

CNG: https://www.dmv.virginia.gov/businesses/tax-act/fuels/tax-rates

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Billed Gallons

Please provide the reference information:

Billed

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Virginia Storage Tank Fee

https://law.lis.virginia.gov/vacodefull/title58.1/chapter22/

Section 7 – Rate Updates

Please list any rate updates for your state:

https://www.dmv.virginia.gov/businesses/tax-act/fuels/tax-rates

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Discounts (https://www.dmv.virginia.gov/businesses/tax-act/fuels/discounts)

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

Virginia Motor Fuels Act (https://law.lis.virginia.gov/vacodefull/title58.1/chapter22/)

58.1-2263

Which diversion registry program do you use?: FuelTracIII

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: Diversions are required to be reported before transporting the product into a state other

than the destination state printed on the shipping document. Virginia requires diversion information to be reported online to Fuel Trac 3 at www.fueltrac.us. All newly licensed fuel customers must register at www.trac3.net before accessing Fuel Trac3.

Origin/TCN	BOL Destination	Actual Destination	Tax Type	Product Type	Forms/Schedules
Your State	Your State	Other State	Supplier	ALL	Return/Sch1/Sch 11B
Your State	Other State	Your State	Supplier	ALL	Return/Sch 2A/Sch 5AA
Other State	Other State	Your State	Supplier	ALL	Return/Sch 2A/Sch 5AA
Other State	Your State	Other State	Supplier	ALL	Return/Sch1/Sch 11B
Your State	Your State	Other State	Importers	ALL	Return/Sch 3B (Negative Number)
Your State	Other State	Your State	Importers	ALL	Return/Sch 3B (Negative Number)
Other State	Other State	Your State	Importers	ALL	Return/Sch 3B (Negative Number)
Other State	Your State	Other State	Importers	ALL	Return/Sch 3B (Negative Number)
Your State	Your State	Other State	Motor Fuel Distributor	ALL	Return/Sch 1/Sch 11B
Your State	Other State	Your State	Motor Fuel Distributor	ALL	Return/Sch2 /Sch 11A
Other State	Other State	Your State	Motor Fuel Distributor	ALL	Return/Sch2 /Sch 11A
Other State	Your State	Other State	Motor Fuel Distributor	ALL	Return/Sch 1/Sch 11B

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: Credits are issued in form of refunds from the appropriate tax return, if applicable.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Incentives and Laws are not adminstered by Virginia Department of Motor Vehicles.

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: Diesel Rate

B100 - Misc. Taxability: N/A

Ethanol - Motor Fuel Taxability: When blended-Gasoline Rate

Ethanol - Misc. Taxability: N/A

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: Biodiesel is a blended diesel product therefore tax at diesel rate.

Ethanol: When blended with gasoline, taxed at gasoline rate.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: https://www.dmv.virginia.gov/businesses/tax-act/fuels/gge

CNG - Conversion Rate: https://www.dmv.virginia.gov/businesses/tax-act/fuels/gge

E85 - Taxability: https://www.dmv.virginia.gov/businesses/tax-act/fuels/gge

E85 - Conversion Rate: https://www.dmv.virginia.gov/businesses/tax-act/fuels/gge

Electric Vehicles/Electricity - Taxability: When register vehicle

Gasoline Hybrid Vehicles - Taxability: https://www.dmv.virginia.gov/businesses/tax-act/fuels/gge

Gasoline Hybrid Vehicles - Conversion Rate:
https://www.dmv.virginia.gov/businesses/tax-act/fuels/gge

Hydrogen - Taxability: https://www.dmv.virginia.gov/businesses/tax-act/fuels/gge

Hydrogen - Conversion Rate: https://www.dmv.virginia.gov/businesses/tax-act/fuels/gge

LNG - Taxability: https://www.dmv.virginia.gov/businesses/tax-act/fuels/gge

LNG - Conversion Rate: https://www.dmv.virginia.gov/businesses/tax-act/fuels/gge

LPG - Taxability: https://www.dmv.virginia.gov/businesses/tax-act/fuels/gge

LPG - Conversion Rate: https://www.dmv.virginia.gov/businesses/tax-act/fuels/gge

Methanol or "M85" - Taxability: https://www.dmv.virginia.gov/businesses/tax-act/fuels/gge

Methanol or "M85" - Conversion Rate: https://www.dmv.virginia.gov/businesses/tax-act/fuels/gge

Other - Taxability: https://www.dmv.virginia.gov/businesses/tax-act/fuels/gge

Other - Conversion Rate: https://www.dmv.virginia.gov/businesses/tax-act/fuels/gge

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
N/A		No

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Case by Case

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Motor Fuel Tax Returns	20th of 2nd month following the activity month	20th of 2nd month following the activity month

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Any time before midnight on the due date.

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: Next business day before midnight.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
All Motor Fuel Returns	https://law.lis.virginia.gov/vacode/title58.1/chapter22/section58.1-2266/	https://law.lis.virginia.gov/vacode/title58.1/chapter22/section58.1-2266/

Additional information: https://law.lis.virginia.gov/vacode/title58.1/chapter22/section58.1-2266/

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: It is a blended fuel and taxed as gas or diesel.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: The hired Transporter.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: On flash title transactions the persons causing the product to be imported into Virginia from a terminal located in another state must be license in Virginia as an importer or distributor. Persons exporting product under flash title transactions from a terminal in Virginia must be a license distributor or exporter. Taxes are remitted by the license supplier. However, if the supplier in the origin state is not license to collect and remit Virginia tax, the person causing the product to be imported must be a license Virginia importer and would be responsible for remittance of tax.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

Tax is due to a licensed Supplier from a licensed distributor when the tax is due the Commonwealth of Virginia.

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Applicable

Please provide the Statute that supports that deferral:

The fee is handled in the same manner as the tax.

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?:
https://www.dmv.virginia.gov/businesses/tax-act/wholesale
https://www.dmv.virginia.gov/businesses/tax-act/wholesale/tax-rates

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

Bond (https://www.dmv.virginia.gov/businesses/tax-act/fuels/bond)

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Aviation Consumer	Yes	1,3
Blender	Yes	8
Importer	Yes	1,3,4
Bulk User of Alternative Fuels	Yes	
Elective Supplier	Yes	1,2,3,4,5,8,9,10
Exporter	No	2
Fuel Alcohol Provider	No	1,3
Motor Fuels Transporter	No	6
Provider of Alternative Fuels	Yes	1,2,3,4
Refiner (Supplier)	No	
Retailer of Alternative Fuels	Yes	4
Supplier	Yes	1,2,3,4,5,8,9,10
Terminal Operator	No	7
Motor Fuel Distributor	No	1,2,3
Permissive Supplier	Yes	1,2,3,4,5,8,9,10
Wholesale Fuel Distributor	Yes	

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Exemptions (https://law.lis.virginia.gov/vacode/title58.1/chapter22/section58.1-2250/)

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

Destination state tax if imported from terminal or the licensed importer if imported from bulk storage.

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Submit only the information changed/updated

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: 30 days

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Virginia Code BOL (https://law.lis.virginia.gov/vacode/title58.1/chapter22/section58.1-2275/)

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Exemptions from tax (https://law.lis.virginia.gov/vacode/title58.1/chapter22/section58.1-2250/)

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Four years

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

One year from the date of sale.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: No

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Other

Other (please specify): Both

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

Templates (https://us.sicpa.com/vaets-training-resources?hs_preview=iHEvjtyV-6674446527)

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Will provide based on request.

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

N/A

STATE OF WASHINGTON

Section 1 – Contact Information

Agency: Department of Licensing

Name: Debbie Sanders (DOL)

Phone Number: (360) 664-1481

E-mail Address: dsanders@dol.wa.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Revised Code of Washington (RCW) = 82.38

Wahsington Administrative Code (WAC) = 308-77

Diesel:

Revised Code of Washington (RCW) = 82.38

Wahsington Administrative Code (WAC) = 308-77

Aviation Fuel:

Revised Code of Washington (RCW) = 82.42

Wahsington Administrative Code (WAC) = 308-78

Jet Fuel:

Revised Code of Washington (RCW) = 82.42

Wahsington Administrative Code (WAC) = 308-78

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack, Import into State

Diesel: At the terminal rack, Import into State

Aviation Fuel: Distributor/Wholesaler Level, Import into State

Jet Fuel: Distributor/Wholesaler Level, Import into State

Section 4 – First Receiver / Point of Taxation

First Receiver:

Received by a supplier in Washington state from an IRS Terminal. A licensed supplier or licensed distributor that imports fuel into Washington state. A licensed blender who produces fuel outside of the bulk transfer terminal system.

RCW 82.38.020

Point of Taxation:

Tax is imposed upon removal from non-taxable storage and received in Washington state. Non-taxable storage are IRS registered terminals, refinery storage, pipelines, and marine vessels (super tankers, barges, etc.). Tax is imposed upon importation into Washington, or production in Washington outside of the bulk transfer terminal system.

RCW 82.38.020

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $0.565 effective July 1, 2026

Diesel: $0.595 effective July 1, 2026

Aviation Fuel: $0.18

Jet Fuel: $0.18

Ethyl Alcohol: $0.565 effective July 1, 2026

Methyl Alcohol: $0.565 effective July 1, 2026

LNG: N/A

CNG: N/A

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Billed Gallons

Please provide the reference information:

WAC 308-77-005(2) Definitions. "Billed gallons" a gallon of fuel, whether net or gross as billed to the purchaser.

WAC 308-77-099(2)(i) Invoices issued by licensees. The number of U.S. gallons of product sold in billed gallons;

Fuel Tax Compliance Manual (pg. 21 #16) Am I required to report net, gross, or billed gallons? Yes, you must report all three. The billed gallons column will be used to calculate tax liability. The number must match the invoice.

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Please contact the Washington Department of Revenue for information regarding Hazardous Substance Fee and the Oil Spill Fee.

Section 7 – Rate Updates

Please list any rate updates for your state:

The motor fuel rate increased to $0.565 effective July 1, 2026. The special fuel rate increased to $0.595 effective July 1, 2026. The aircraft and jet fuel rate will increase from $0.180 to $0.250 effective November 1, 2026.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

None

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: No

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Washington is the proud home of the Puget Sound Clean Cities Coalition (www.pugetsoundcleancities.org (http://www.pugetsoundcleancities.org/)). Coordinator contact information is listed in Contact Us section.

State Incentives

Alternative Fuel Vehicle (AFV) Annual Fee (RCW 82.38.075)

To encourage the use of nonpolluting fuels, an annual license fee in lieu of the tax imposed by RCW 82.38.030 (http://app.leg.wa.gov/RCW/default.aspx?cite=82.38.030) is imposed upon the use of liquefied natural gas, compressed natural gas, or propane used in any motor vehicle. The annual license fee must be based upon the following schedule and formula:

VEHICLE TONNAGE (GVW)

FEE

0

-

6,000

$ 45

6,001

-

10,000

$ 45

10,001

-

18,000

$ 80

18,001

-

28,000

$110

28,001

-

36,000

$150

36,001

and above

$250

(2) To determine the annual license fee for a registration year, the appropriate dollar amount in the schedule is multiplied by the cumulative fuel tax rate per gallon of special fuel effective on July 1st of the preceding calendar year and the product is divided by 12 cents. The annual license fee must be rounded to the nearest five cents.

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: B100 is taxable @ $0.595 per gallon

B100 - Misc. Taxability: N/A

Ethanol - Motor Fuel Taxability: Ethanol is taxable @ $0.565 per gallon

Ethanol - Misc. Taxability: N/A

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is treated like diesel fuel. The tax rate is $0.595 per gallon. Licensed Suppliers and Distributors can import into IRS approved terminals and defer the tax until the biodiesel is distributed in the state.

Ethanol: Ethanol is treated like gasoline. The tax rate is $0.565 per gallon. Licensed Suppliers and Distributors can import into IRS approved terminals and defer the tax until the ethanol is distributed in the state.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Paid through vehicle registration

E85 - Taxability: Gasoline @ $0.565

E85 - Conversion Rate: Not Applicable

Electric Vehicles/Electricity - Taxability: Not Applicable

Gasoline Hybrid Vehicles - Taxability: Gasoline @ $0.565

Gasoline Hybrid Vehicles - Conversion Rate: Not Applicable

Hydrogen - Taxability: Not Applicable

LNG - Taxability: Paid through vehicle registration

LPG - Taxability: Paid through vehicle registration

Methanol or "M85" - Taxability: Gasoline @ $0.565

Methanol or "M85" - Conversion Rate: Not Applicable

Other - Taxability: Gasoline @ $0.565 or Diesel at $0.595

Other - Conversion Rate: Not Applicable

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
All Blendstocks	All Blendstocks $0.565	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: A refund may be requested. The claimant must provide documents to verify the contamination. A review of this documentation is conducted before a refund is authorized.

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Motor and Special Fuel Tax Returns	Returns are due on the 25th of the month following the period being reported	Payment is due on the 25th of the month following the period being reported if paying by check. Payment is due on the 26th of the month following the period being reported if paying by electronic funds transfer.
Aircraft and Jet Fuel Tax Returns	Returns are due on the 25th of the month following the period being reported	Payment is due on the 25th of the month following the period being reported.

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): 11:59 on due date

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: For Motor and Special Fuel – A licensee shall file a tax report on or before the twenty-fifth day of the next succeeding calendar month following the period to which it relates. If the final filing date falls on a Saturday, Sunday, or legal holiday the next secular or business day shall be the final filing date. If the tax is paid by electronic funds transfer, the tax shall be paid on or before the twenty-sixth calendar day of the month immediately following the reporting period. If the payment due date falls on a Saturday, Sunday, or legal holiday the next business day will be the payment date. For Aircraft and Jet Fuel – The excise tax is due on or before the twenty-fifth day of the month. If the due date falls on a weekend or holiday, it is due before the holiday or weekend.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Motor and Special Fuel Tax Returns	N/A	10% of tax due
Aircraft and Jet Fuel Tax Returns	N/A	10% of tax due

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: All ethanol blends are taxed as gasoline at $0.565 per gallon.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: At this time, only railroads are required to report. They are called "Fuel Carriers." Each Fuel Carrier must report fuel movements each month on a report that is due on the 25th of the month following the period being reported.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: Sales must take place at the terminal rack. If the sale is between: · licensed fuel suppliers and title changes, the sale is non-taxed. · a licensed supplier (seller) and a distributor (purchaser), the sale is taxed because distributors cannot hold tax-exempt fuel in a terminal. · distributors, the sale is taxed

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

RCW 82.38.160 (3)

At the election of the distributor, payment of the fuel tax owed on fuel purchased from a supplier must be remitted to the supplier on terms agreed upon between the distributor and the supplier or no later than seven business days before the twenty-sixth day of the following month. This election is subject to a condition that the distributor's remittances of all amounts of fuel tax due to the supplier must be paid by electronic funds transfer. The distributor's election may be terminated by the supplier if the distributor does not make timely payments to the supplier as required by this section.

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Applicable

Please provide the Statute that supports that deferral:

Questions about this should be referred to the Washington State Department of Revenue or Department of Ecology. The Department of Licensing does not regulate Environmental Fees and/or Inspection Fees.

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: Generally only fuel tax applies to motor fuel and clear special fuel. However, if a refund is claimed because the fuel was used for an off-road purpose, sales/use tax is applied. Dyed special fuel is exempt fuel tax, but sales/use tax applies. Since this tax is collected by the Department of Revenue, any questions about the application of sales/use tax should be directed to that department.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

(1) A license may not be issued or continued in force unless a bond is provided to secure payment of all taxes, interest, and penalties. This requirement may be waived for:

(a) Licensed dyed special fuel users;

(b) International fuel tax agreement licensees; or

(c) Licensed fuel distributors who, upon determination by the department, have sufficient resources, assets, other financial instruments, or other means to adequately make payments on monthly fuel tax payments, penalties, and interest.

(2) The department may require a licensee to post a bond if the department determines a bond is required to protect the interests of the state.

(3) The total amount of the bond or bonds is three times the estimated monthly fuel tax liability. The total bonding amount may never be less than five thousand dollars nor more than one hundred thousand dollars.

(4) In lieu of a bond, a licensee may deposit with the state treasurer, a like amount of money of the United States, or bonds or other obligations of the United States, the state, or any county of the state, of a market value not less than the amount of the required bond.

(5) The department may require a licensee to increase the bond amount or to deposit additional securities as described in this section if the security of the bond or the market value of the securities becomes impaired or inadequate.

(6) Any surety on a bond furnished by a licensee must be released and discharged from any liability accruing on such bond after the expiration of forty-five days from the date the surety provided written notification to the department. The provisions of this section do not relieve, release, or discharge the surety from any liability accrued or which will accrue before the expiration of the forty-five day period. The department must promptly notify the licensee who furnished the bond, and unless the licensee, on or before the expiration of the forty-five day period, files a new bond the department must cancel the license.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Terminal Operator	No	7,10 - Not ExStar
Fuel Supplier	Yes	1,2,3,4,5,6,8,10
Fuel Distributor	Yes	1,2,3,4,6
Fuel Blender	Yes	2,3,4,6,8,9 if biodiesel
Fuel Carrier	No	6
Aircraft Fuel Distributor	Yes	1,2,3,4,5,6,10

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Tax-exempt transfers made at the origin terminal must be made by licensed Fuel Suppliers or by Fuel Distributors with the intent of immediately exporting the fuel. Tax-exempt transfer cannot be made outside of the origin terminal.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Yes

Section 33 – Amended Returns

How are amended returns filed in your state?: Both

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Resubmission of the entire return including changes

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: There is no grace period.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

WAC 380-77-099

Invoices issued by licensees.

(1) **When is an invoice issued?** Every licensee must issue an invoice at the time of sale.

(2) **What information is required on an invoice?**

(a) The name and address of the seller;

(b) The name and address of the purchaser;

(c) The date of delivery month, day, and year;

(d) The location of the point of shipment. Alphanumeric codes are allowed if the definition keys are provided to the department;

(e) The physical address of the fuel delivery or exchange, if different than the purchaser address, including the name of the state, Canadian Province, or foreign country. Alphanumeric codes are allowed if the definition keys are provided to the department;

(f) In the case of a delivery into a federally recognized Indian reservation or onto Indian country, the invoice must identify the state, U.S. possession, or Canadian Province where the delivery took

place;

(g) Name of carrier transporting fuel;

(h) Name of product sold;

(i) The number of U.S. gallons of product sold in billed gallons;

(j) The price per gallon and total amount charged; and

(k) A statement on the invoice indicating if the fuel has been sold without the Washington state fuel tax.

(3) **What happens if a purchaser's invoice is lost or destroyed?** The seller can issue a duplicate or copy containing all information on the original invoice, if requested by the purchaser. The copies must be plainly marked "copy" or "duplicate."

(4) **What happens if an incorrect invoice is issued to the purchaser?** The seller must issue a corrected invoice to the purchaser. The invoice must clearly indicate that it is a corrected invoice and reference the original invoice.

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

RCW 82.38.080

Exemptions.

Motor Fuel

(1) The following sales of special fuel are exempt from payment of the tax imposed by this chapter:

(a) Sales to the state of Washington, any county, or any municipality when the fuel is used for street and highway construction and maintenance purposes in motor vehicles owned and operated by the state, county, or municipality;

(b) Sales for use in publicly owned firefighting equipment;

(c) Sales to the United States government;

(d) Sales to a private, nonprofit transportation provider regulated under chapter 81.66 (http://app.leg.wa.gov/RCW/default.aspx?cite=81.66) RCW when the fuel is for use in providing transportation services for persons with special transportation needs;

(e) Sales of waste vegetable oil as defined under RCW 82.08.0205 (http://app.leg.wa.gov/RCW/default.aspx?cite=82.08.0205), if the oil is used to manufacture biodiesel;

(f)(i) Sales to privately owned urban passenger transportation systems and carriers as defined in chapters 81.68 (http://app.leg.wa.gov/RCW/default.aspx?cite=81.68) and 81.70 (http://app.leg.wa.gov/RCW/default.aspx?cite=81.70) RCW. No exemption or refund may be granted for special fuel used by any privately owned urban transportation vehicle, or vehicle operated pursuant to chapters 81.68 and 81.70 RCW, on any trip where any portion of the trip is more than twenty-five road miles beyond the corporate limits of the county in which the trip originated.

(ii) For purposes of this subsection (1)(f), "privately owned urban passenger transportation system" means every privately owned transportation system having as its principal source of revenue the income from transporting persons for compensation by means of motor vehicles or trackless trolleys, each having a seating capacity for over fifteen persons over prescribed routes in such a manner that the routes of such motor vehicles or trackless trolleys, either alone or in conjunction with routes of other such motor vehicles or trackless trolleys subject to routing by the same transportation system, do not extend for a distance exceeding twenty-five road miles beyond the corporate limits of the county in which the original starting points of such motor vehicles or trackless trolleys are located; and

(g)(i) Sales to publicly owned and operated urban passenger transportation systems.

(ii) For the purposes of this subsection (1)(g), "publicly owned and operated urban passenger transportation systems" include public transportation benefit areas under chapter 36.57A (http://app.leg.wa.gov/RCW/default.aspx?cite=36.57A) RCW, metropolitan municipal corporations under chapter 36.56 (http://app.leg.wa.gov/RCW/default.aspx?cite=36.56) RCW, city owned transit systems under chapter 35.58 (http://app.leg.wa.gov/RCW/default.aspx?cite=35.58) RCW, county public transportation authorities under chapter 36.57 RCW, unincorporated transportation benefit areas under chapter 36.57 RCW, and regional transit authorities under chapter 81.112 (http://app.leg.wa.gov/RCW/default.aspx?cite=81.112) RCW.

Special Fuel

(2) The following sales of motor vehicle fuel are exempt from payment of the tax imposed by this chapter:

(a) Sales to the armed forces of the United States or to the national guard when the fuel is used exclusively in ships or for export from this state;

(b) Sales to foreign diplomatic and consular missions, if the foreign government represented grants an equivalent exemption to missions and personnel of the United States performing similar services in the foreign country; and

(c) Sales of fuel used exclusively for racing that is not legally allowed on the public highways of this state.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

Five years

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

A licensee may receive refunds up to five years from the due date of the tax return. However, an unlicensed refund claimant must file within 13 months from the date of fuel purchase in order to qualify for a refund of fuel tax for fuel used in a non-taxable manner.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: Other

Other (please specify): Washington requires the date the fuel is imported into our state as the date on the Receipt schedules. The delivery date or the date the fuel is exported out of Washington is required as the date on the Disbursement schedules.

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

Forms along with instructions can be found with the following links:

Fuel licenses: Motor vehicle fuel or special fuel | Washington State Department of Licensing (https://dol.wa.gov/vehicles-and-boats/prorate-and-fuel-tax/fuel-tax/fuel-licenses/fuel-licenses-motor-vehicle-fuel-or-special-fuel)

License Express for Prorate and Fuel Tax | Washington State Department of Licensing (https://dol.wa.gov/guides/license-express-prorate-and-fuel-tax)

Templates for use in reporting individual transactions can be found at:

Fuel licenses: Motor vehicle fuel or special fuel | Washington State Department of Licensing (https://dol.wa.gov/vehicles-and-boats/prorate-and-fuel-tax/fuel-tax/fuel-licenses/fuel-licenses-motor-vehicle-fuel-or-special-fuel)

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: No

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes. Business and individuals are required to provide a power of attorney (POA) with prorate and fuel tax services when hiring an agent, reporting service, or another person who is not an employee of the company. We do not require that our version of the POA be used.

The form can be found at:

Prorate and Fuel Tax Services Power of Attorney Assignment
(https://dol.wa.gov/forms/view/441021/download?inline)

STATE OF WEST VIRGINIA

Section 1 – Contact Information

Agency: Tax Division

Name: Amy M Harvey

Phone Number: (304) 558-0685

E-mail Address: amy.m.harvey@wv.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

(61) "Motor fuel" means gasoline, blended fuel, aviation fuel, any special fuel and alternative fuel.

(44) "Gasoline" means a product commonly or commercially known as gasoline, regardless of classification, that is advertised as, offered for sale as, sold for use as, suitable for use as or used as motor fuel in an internal combustion engine, including gasohol, but does not include special fuel as defined in this section

Diesel:

(61) "Motor fuel" means gasoline, blended fuel, aviation fuel, any special fuel and alternative fuel.

(31) "Diesel fuel" means a liquid that is advertised as, offered for sale as, sold for use as, suitable for use as or used as a motor fuel in a diesel-powered highway vehicle or watercraft. The term includes #1 fuel oil, #2 fuel oil, undyed diesel fuel and kerosene but does not include gasoline or aviation fuel.

(79) "Special fuel" means a gas or liquid, other than gasoline, used or suitable for use as motor fuel in an internal combustion engine or motor to propel or operate any form of vehicle, machine, or mechanical contrivance and includes products commonly known as natural or casing-head gasoline, diesel fuel, dyed diesel fuel, biodiesel fuel, transmix, ethanol, M100, ethanol fuel, E100, ethanol fuel blend, E85 and any fuel mixture that contains 85 percent or more alcohol by volume when combined with gasoline or other fuels and liquid fuel derived from coal through the Fischer-Tropsch process. "Special fuel" does not include alternative fuel or any petroleum product or chemical compound such as alcohol, industrial solvent, heavy furnace oil or lubricant, unless blended in or sold for use as motor fuel in an internal combustion engine.

Aviation Fuel:

(10) "Aviation fuel" means aviation gasoline or aviation jet fuel.

(11) "Aviation gasoline" means motor fuel designed for use in the operation of aircraft other than jet aircraft and sold or used for that purpose.

(12) "Aviation jet fuel" means motor fuel designed for use in the operation of jet or turbo-prop aircraft and sold or used for that purpose.

Jet Fuel:

(12) "Aviation jet fuel" means motor fuel designed for use in the operation of jet or turbo-prop aircraft and sold or used for that purpose.

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack, Import into State

Diesel: At the terminal rack, Import into State

Aviation Fuel: At the terminal rack, Import into State

Jet Fuel: At the terminal rack, Import into State

Section 4 – First Receiver / Point of Taxation

First Receiver:

First Receiver-: (73) "Receive" means acquisition of ownership or possession of motor fuel. No Code reference.

Point of Taxation:

Point of Taxation: §11-14C-6 The tax levied pursuant imposed at the time motor fuel is imported into this state, other than by a bulk transfer, is measured by invoiced gallons received 786
outside this state at a refinery, terminal, or bulk plant for delivery to a destination in this state and is payable by the person importing the motor fuel unless otherwise specified in this section.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $0.357 cents/gallon, includes variable rate

Diesel: $0.357 cents/gallon, includes variable rate

Aviation Fuel: $0.152 cents/gallon, variable rate only.

Jet Fuel: $0.152 cents/gallon, variable rate only.

Ethyl Alcohol: $0.357 cents/gallon, includes variable rate

Methyl Alcohol: Not a taxable product

LNG: $0.1590 cents/gallon, includes variable rate

CNG: $0.2470 cents/gallon, includes variable rate

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Billed Gallons

Please provide the reference information:

§11-14C-5. Taxes levied; rate.

(a) There is hereby levied on all motor fuel an excise tax composed of a flat rate equal to $.205 per invoiced gallon and, on alternative fuel, on each gallon equivalent, plus a variable component comprised of:

(1) On motor fuel other than alternative fuel, either the tax imposed by section eighteen-b, article fifteen of this chapter or the tax imposed under section thirteen-a, article fifteen-a of this chapter, as applicable. The variable component shall be equal to five percent of the average wholesale price of the motor fuel: Provided, That on and after January 1, 2010, the average wholesale price shall be no less than $2.34 per invoiced gallon and is computed as hereinafter prescribed in this section: Provided, however, That on and after July 1, 2017, the average wholesale price of motor fuel may not be determined to be less than $3.04 per invoiced gallon for all gallons of motor fuel sold during the reporting period notwithstanding any provision of this code to the contrary and on and after July 1, 2017, the tax per gallon may not be less than 15.2 cents per gallon of motor fuel; and

(2) On alternative fuel, either the tax imposed by section eighteen-b, article fifteen of this chapter or the tax imposed under section thirteen-a, article fifteen-a of this chapter, as applicable. The variable component of the tax on alternative fuel shall be equal to five percent of the average wholesale price of the alternative fuel.

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

WV charges no additional fees on reportable products.

Section 7 – Rate Updates

Please list any rate updates for your state:

Per Administrative Notice 2025-13, the Motor Fuel Excise tax rate of CNG was increased from $0.2340/gallon to $0.2370/gallon, the rate of LNG was increased from $0.1560/gallon to $0.1590/gallon and the on-road Propane rate was decreased from $0.1950/gallon to $0.1940/gallon.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

§11-14C-23. Deductions and discounts allowed a supplier and a permissive supplier when filing a return.

(b) A supplier or permissive supplier who timely files a return with the payment due may deduct, from the amount of tax payable with the return, an administrative discount of one tenth of one percent of the amount of tax payable to this state, not to exceed $5,000 per month.

(c) For sales from permissive suppliers or suppliers to licensed distributors, a supplier or permissive supplier shall deduct three fourths of one percent of the tax due from the licensed distributor as a discount to that licensed distributor. The discount given to the licensed distributor shall be reported on the supplier or the permissive supplier's next monthly return. This discount only applies to sales from permissive suppliers and suppliers to licensed distributors, and shall not apply to any other transactions, including, but not limited to, licensed distributor to licensed distributor transactions:

Provided, That if the permissive supplier and/or supplier is also a licensed distributor, this discount shall not apply.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

§11-14C-34. Shipping documents; transportation of motor fuel; civil penalty.

c) A terminal operator or bulk plant operator may rely on the representation made by the purchaser of motor fuel or the purchaser's agent concerning the destination state of the motor fuel. In the event that either the terminal operator, purchaser or transporter determines prior to the shipment of motor fuel leaving the terminal that the destination state indicated on the shipping document is incorrect, the diversion procedure provided in subdivision (3), subsection (d) of this section shall be used to obtain authorization to deliver the motor fuel to a different state. A purchaser is liable for any tax due as a result of the purchaser's diversion of motor fuel from the represented destination state.

Which diversion registry program do you use?: Fueltrac.US

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: Diversion number obtained through Fueltrac.US and reported on applicable Motor Fuel Importer or Exporter return

Origin/TCN	BOL Destination	Actual Destination	Tax Type	Product Type	Forms/Schedules
Your State	Your State	Other State	Exporter	All reportable	MFT 511 Schedule 11A
Your State	Other State	Your State	Exporter	All reportable	MFT 511 Schedule 11
Other State	Other State	Your State	Importer	All reportable	MFT 508 Schedule 11A
Other State	Your State	Other State	Importer	All reportable	MFT 508 Schedule 11A

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: Title owner of fuel to receive credit or refund; must be reported on applicable tax return and verified by Supplier return for that period.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Alternative Fuel School Bus Incentive
Any county that uses an acceptable alternative fuel for the operation of all or any portion of its school bus system is eligible for a reimbursement from the West Virginia Department of Education of up to 95% of the county's transportation cost for maintenance, operation, and related costs incurred by the use of the alternatively fueled school buses. A county qualifying for this allowance for alternative fuel use must submit a plan regarding the intended future

use of alternatively fueled school buses to the Department of Education. (Reference West Virginia Code 18-9A-7)

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: B100 is treated like diesel fuel. The tax rate is $0.357/gallon

B100 - Misc. Taxability: N/A

Ethanol - Motor Fuel Taxability: The tax rate is $0.357/gallon. Blender's license is required when blending or a Distributors License

Ethanol - Misc. Taxability: N/A

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: The tax rate is $0.357/gallon

Ethanol: The tax rate is $0.357/gallon.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Yes

CNG - Conversion Rate: $0.205 per gal. conv. fuel 126 _ 67 CF of CNG GGE = $0.001618378 GGE per CF x 1,000 CF = $1.618 per 1,000 CF CNG

E85 - Taxability: Taxed as Gasohol

E85 - Conversion Rate: N/A

Electric Vehicles/Electricity - Taxability: N/A

Gasoline Hybrid Vehicles - Taxability: N/A

Hydrogen - Taxability: Yes

LNG - Taxability: Yes

LNG - Conversion Rate: $0.205 per gallon conventional fuel _ $ 1.554 gallons of LNG GGE 0• 132 per gallon of LNG

LPG - Taxability: Yes

Methanol or "M85" - Taxability: Not Taxable

Methanol or "M85" - Conversion Rate: $0.205 per gallon conventional fuel 1.367 gallons of LPG GGE = $0. 150 per gallon of LPG

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Anything considered a “Motor Fuel”	Current rate	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Casualty loss refund request

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: No

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
Supplier Report	Last day of the following month	Last day of the following month
Importer Report	Last day of the following month	Last day of the following month
Exporter Report	Last day of the following month	Last day of the following month
Distributor Report	Last day of the following month	Last day of the following month

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): 11:59 pm on due date

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: The tax imposed on sales of motor fuel shall be paid by each taxpayer on or before the last day of the calendar month. If this day falls on a weekend or holiday it is due the first business day following that weekend or holiday.

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
All Motor Fuel reports	In addition to interest, a penalty of 5% per month (not to exceed 25%) is imposed if the return is late. Even if no tax is due, a late filing penalty of $50 per month for each month or part of a month after the due date must be remitted.	

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: 85 is treated as gasohol. Gasohol/Ethanol Blends are from E10-E99

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: WV requires a monthly Transporter Report to be filed by anyone that is licensed as a Transporter in WV.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: The Supplier will record the original purchaser of the fuel at the rack. If it is sold to another company at the rack and imported, the Importer will record the Supplier and the company from which the fuel was purchased on their Importer report for that period for verification of the tax remittal.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

CHAPTER 11. TAXATION.ARTICLE 14C. MOTOR FUEL EXCISE TAX.
§11-14C-20. Remittance of tax to supplier or permissive supplier.
(a) Each licensed distributor and licensed importer shall remit to the supplier or permissive supplier, as applicable, of the motor fuel the tax levied by section five of this article and due on motor fuel removed at a terminal rack: Provided, That at the election of a licensed distributor or licensed importer, the supplier or permissive supplier shall not require the licensed distributor or licensed importer to pay tax levied by section five of this article until two days before the date the supplier or permissive supplier is required to pay the tax to this state: Provided, however, That an election under this subsection is subject to the condition that remittances by the licensed distributor or licensed importer of all tax due to the supplier or permissive supplier shall be paid by electronic funds transfer two days before the date of the remittance by the supplier or permissive supplier to the commissioner. An election under this subsection may be terminated by the supplier or permissive supplier if the licensed distributor or licensed importer does not make timely payments to the supplier or permissive supplier as required by this subsection

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Not Applicable

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: WV taxes gasoline, clear diesel, and dyed diesel. There is a flat rate component and a variable rate component. The Combined rate is applied to on road fuels and variable rate only applies to dyed, aviation and off-road fuels. The Motor Fuel rates traditionally change on January 1st of the calendar year, with exception to 2017 when a rate change occurred mid-year. Tax is imposed on volume and is collected on the last day of the following month.

STATE OF WISCONSIN

Section 1 – Contact Information

Agency: Wisconsin Department of Revenue

Name: Jason Kraemer

Phone Number: (608) 206-0746

E-mail Address: jason.kraemer@wisconsin.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

• Wisconsin Statutes Chapter 78 & 168
• Wisconsin Administrative Code Chapter Tax 4

Diesel:

• Wisconsin Statutes Chapter 78 & 168
• Wisconsin Administrative Code Chapter Tax 4

Aviation Fuel:

• Wisconsin Statutes Chapter 78 & 168
• Wisconsin Administrative Code Chapter Tax 4

Jet Fuel:

• Wisconsin Statutes Chapter 78 & 168
• Wisconsin Administrative Code Chapter Tax 4

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack

Diesel: At the terminal rack

Aviation Fuel: Retail/Use Level

Jet Fuel: Retail/Use Level

Section 4 – First Receiver / Point of Taxation

First Receiver:

Point of Taxation: When received by a supplier (sec. 78.01, Wis. Stats.)
First Receiver: Motor fuel received is described in sec. 78.07, Wis. Stats.

Point of Taxation:

78.07 Motor vehicle fuel received

(1) Except as provided in subs. (1a) and (3), motor vehicle fuel that is produced, refined, blended or manufactured, or imported for manufacturing, by any person at a refinery, marine terminal, pipeline terminal, pipeline tank farm or place of manufacture is received by a supplier when the motor vehicle fuel is removed from a refinery, marine terminal, pipeline terminal, pipeline tank farm or place of manufacture and placed in tank cars, tank trucks, tank wagons or other types of transportation equipment, containers or facilities at such refinery, marine terminal, pipeline terminal, pipeline tank farm or place of manufacture or when the motor vehicle fuel is placed in any tank or other container from which sales or deliveries not involving transportation of the motor vehicle fuel are made directly.
(1a) Motor vehicle fuel shipped by pipeline spur to an airport hydrant system is received when the motor vehicle fuel is received from the main pipeline into the initial or primary storage facility or holding terminal by the owner of the storage facility or holding terminal.
(3) Except as provided in subs. (1) and (1a), motor vehicle fuel imported is received at the time and place of unloading by the person for whose account that shipment or delivery is made.
(4) Any product that is not motor vehicle fuel and that is blended as a component part of motor vehicle fuel other than at a refinery, marine terminal, pipe line terminal, pipe line tank farm or place of manufacture is received by such person who is the owner of that product at the time and place the blending is completed.
(5) Renewable fuel exempt under s. 78.01 (2n) from the tax under s. 78.01 (1) is not received for the purposes of this section.

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: 30.9 cents per gallon.

Diesel: 30.9 cents per gallon.

Aviation Fuel: 6 cents per gallon.

Jet Fuel: 6 cents per gallon.

Ethyl Alcohol: 30.9 cents per gallon.

Methyl Alcohol: 30.9 cents per gallon.

LNG: $0.197

CNG: $0.247

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Gross Gallons

Please provide the reference information:

78.12 (1)

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

Petroleum Inspection Fee – 2 cents per gallon on all petroleum products, received by a supplier for sale in Wisconsin, or for sale for export to Wisconsin (sec. 168.12(1), Wis. Stats.)

Section 7 – Rate Updates

Please list any rate updates for your state:

None since 4/1/2006 and none scheduled.

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Licensed motor vehicle fuel suppliers may deduct an allowance of 1.35% when remitting the fuel tax on gasoline to the department [sec. 78.12(4)(a), Wis. Stats.]. Of the 1.35% allowance, 1.25% must be passed on by a supplier to a wholesale distributor when the distributor pays the gasoline tax to the supplier. A wholesale distributor is a person who acquires motor vehicle fuel from a licensed supplier or from another wholesale distributor for subsequent sale at wholesale in Wisconsin. The allowance does not pertain to diesel fuel or the petroleum inspection fee.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

Wis. Adm. Code Tax 4.10.

Which diversion registry program do you use?: FuelTrac

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: Diversion registry,

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: The customer that hired the carrier as listed on the bill of lading. The bill of lading must be paid. A diversion number must be obtained if the destination is incorrect and the customer is liable for payment of taxes to the respective states.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Renewable Fuel Producer Excise Tax and Inspection Exemption

The first 1,000 gallons of renewable fuel an individual produces each year are exempt from the motor vehicle fuel excise tax, the petroleum inspection fee, and any petroleum inspection

requirements not required under federal law. These exemptions only apply if the fuel is used in the individual's personal vehicle and is not sold. An individual may also produce renewable fuel for personal use without a business tax registration certificate or a motor vehicle fuel tax license. (secs. 78.01(2n) and 168.05(6). Wis. Stats.)

Alternative Fuel Tax Refund for Taxis

A person using alternative fuel to operate a taxi used to transport passengers may be reimbursed for the paid amount of the Wisconsin state fuel tax. Refund claims must be filed within one year of the date the fuel is purchased and must be for a minimum 100 gallons of alternative fuel. (sec. 78.75(1m)(a)1., Wis. Stats.)

Alternative Fuel Tax Exemption

No county, city, village, town, or other political subdivision may levy or collect any excise,

license, privilege, or occupational tax on motor vehicle fuel or alternative fuels, or upon the purchase, sale, handling, or consumption of motor vehicle fuel or alternative fuels. (sec. 78.82, Wis. Stats.)

Idle Reduction Weight Exemption

Any vehicle or combination of vehicles equipped with fully functional idle reduction technology may exceed the state's gross and axle weight limits by up to 550 pounds to compensate for the additional weight of the idle reduction technology. To qualify the vehicle operator must be able to prove the weight of the idle reduction technology with written certification and demonstrate that the idle reduction technology is fully functional at all times.

NGVs may exceed the weight limits by an amount equal to the difference of the weight of the natural gas tank and fueling system and the weight of a comparable diesel tank and fueling system or by up to 2,000 lbs., whichever is less.

(sec. 348.15(3)(f), Wis. Stats.)

Biodiesel Fuel Use Incentive for Schools

The Wisconsin Department of Public Instruction (DPI) may provide financial aid to school districts that use biodiesel fuel to operate school buses to cover the incremental cost of purchasing biodiesel as compared to the cost of petroleum diesel fuel. If, in any fiscal year, insufficient funds are available to provide school districts with the full amount of reimbursement for which a school district qualifies, DPI will prorate the available funds among the entitled school districts on a per pupil basis. (sec. 121.575, Wis. Stats.)

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: B100 is taxable

B100 - Misc. Taxability: Subject to the Inspection

Ethanol - Motor Fuel Taxability: Ethanol is taxable

Ethanol - Misc. Taxability: Subject to the Inspection Fee

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is treated like diesel fuel. The tax rate is $0.309/gallon.

Ethanol: Ethanol is treated like gasoline. The tax rate is $0.309/gallon. Tax is due when shipped into Wisconsin or at the rack.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: $ 0.247 per gallon

E85 - Taxability: $0.309 + inspection fee

Electric Vehicles/Electricity - Taxability: 3 cents per kilowatt - hour

Gasoline Hybrid Vehicles - Taxability: $0.309 + inspection fee

Hydrogen - Taxability: N/A

LNG - Taxability: $0.197 per gallon

LPG - Taxability: $0.226 per gallon

Methanol or "M85" - Taxability: $0.309 + inspection fee

Other - Taxability: $0.309 + inspection fee

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
https://www.revenue.wi.gov/Documents/MVF-ProductCodes.pdf		No

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Refund request and backup information sent to: Wisconsin Department of Revenue PO Box 8900 Madison WI 53708-8900

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
MF-002, Wisconsin Combined Monthly Fuel Summary Report	Reports are due on the last day of the month following the month covered by the	Payment is due 15 days after the close of the month

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): Received by 11:59PM on the due date

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: Next business day

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
MF-002, Wisconsin Combined Monthly Fuel Summary Report	Late-filing fee - $10 (sec. 78.68(2), Wis. Stats.)	
MF-002, Wisconsin Combined Monthly Fuel Summary Report	Delinquent interest - 1.5% per month (sec. 78.68(2), Wis. Stats.)	
MF-002, Wisconsin Combined Monthly Fuel Summary Report	Late-filing penalty - 5% per month, maximum 25% (sec. 78.68(4), Wis. Stats.)	

Additional information: There are no extensions of time granted if you are unable to file a motor vehicle fuel tax report and pay any amount owing by the due date.

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: E85 is treated the same as gasoline. All blends to be reported.

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Yes. All persons registered with the Wisconsin Department of Revenue who transport motor vehicle fuel, general aviation fuel, or alternate fuels in Wisconsin are required to complete the "Carrier Report" portion of Form MF-002, Wisconsin Combined Monthly Fuel Summary Report.

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: Supplier shown on Bill of Lading is responsible for tax payment.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

A wholesale distributor has the option to delay paying the Wisconsin motor vehicle fuel tax to a licensed supplier until the date the fuel tax is due to the Wisconsin Department of Revenue by the supplier (the 15th day after the close of the month the wholesaler receives the fuel). The following conditions apply:
1. Delayed tax payments must be made by EFT
2. Licensed suppliers must notify the Wisconsin Department of Revenue of wholesale distributorsthat elect delayed fuel tax payments
3. Licensed suppliers can terminate the wholesale distributor delayed payment option if such payments are not made when due

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Applicable

Please provide the Statute that supports that deferral:

A wholesale distributor has the option to delay paying the Wisconsin motor vehicle fuel tax to a licensed supplier until the date the fuel tax is due to the Wisconsin Department of Revenue by the supplier (the 15th day after the close of the month the wholesaler receives the fuel). The following conditions apply:
1. Delayed tax payments must be made by EFT
2. Licensed suppliers must notify the Wisconsin Department of Revenue of wholesale distributorsthat elect delayed fuel tax payments
3. Licensed suppliers can terminate the wholesale distributor delayed payment option if such payments are not made when due

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: Yes

If so, how are the rates calculated? How often does the rate change? Is tax imposed on volume or value and when is it collected?: No sales tax on fuel that is subject to the motor fuel tax (sec. 77.54(11), Wis. Stats.). Fuel not subject to motor fuel tax is subject to sales/use tax unless an exemption applies.

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

Security may be required. The amount in security cannot exceed three times a licensee's average monthly tax liability. Acceptable types of security include bonds and cash. (sec. Tax 4.54, Wis. Admin. Code)

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Supplier	Yes	1, 2, 3, 4 ,8, 9
Terminal Operator	No	10
Restricted Supplier	Yes	1, 2, 3, 4, 5, 9

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

Bill of lading

Shipping documents

Delivery ticket

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: Yes

If yes, please specify the responsible party (license type) for remitting the taxes on imports into your state.:

Yes, importer of the motor fuel required to remit taxes.

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: Not Applicable

Section 33 – Amended Returns

How are amended returns filed in your state?: Electronically

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Submit only the information changed/updated

Please provide details.:

This should be completed by filing a supplemental return of the MF-002.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: Yes

Section 35 – Late Loads

How many days are allowed to report late loads?: No limit to file amendments to remit additional tax. Refund claims must generally be made within four years of the original due date of the return.

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

Each shipment, transfer, purchase or sale of a petroleum product which isreportable to the department shall bear a “document number." The assignment of a document number shall originate with and be assigned by the refiner, terminal operator or place of manufacture where the fuel isloaded. Allsubsequent transactions, invoices and reports regarding each respective shipment shall use and make reference to this number. On all railway tank car shipments the tank car initials and number shall become the document number. On all truck transport shipments the manifest number shall become the document number. On all other types of shipments, which do not originate at a refinery, terminal or place of manufacture, the shipper shall assign the invoice number as the document number. An invoice number may not be assigned by a shipper as the document number in any case where tank car initials and number or a truck-transport manifest number isinvolved.
Invoices must comply with the Wisconsin law and administrative rules. (See secs. 78.20 (Retailer Refunds) and 78.75 (Taxicab & Off-Road Refunds), Wis. Stats., for additional information regarding motor fuel refunds). Invoices which accompany a refund claim must contain the following information: 1. Date of sale 2. Name and address of buyer 3. Name and address of seller 4. Number of gallons purchased 5. Type of fuel 6. Purchase price 7. Amount of Wisconsin fuel tax paid (this must be shown separately).

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

Section 78.01, Wis. Stats., indicatesthe following sales are exempt from the motor vehicle fuel tax: a. Gasoline and undyed diesel fuel sold to the United States government or its agencies. b. Gasoline sold for off-road use in mobile machinery and equipment delivered directly into a customer’s bulk storage tank in an amount of 100 gallons or more. c. Gasoline and undyed diesel fuel sold to a common motor carrier for urban mass transportation of passengers. d. Gasoline and undyed diesel fuel exported from Wisconsin. Note: Gasoline carried out of the state in the ordinary fuel tank of a motor vehicle is not gasoline exported. e. Gasoline sold and delivered (for use in aircraft) directly into a licensed general aviation fuel dealer’s or user’s bulk storage tank in an amount of 100 gallons or more. f. Undyed diesel fuel sold as heating oil. g. Undyed diesel fuel sold for use in trains. h. Gasoline and undyed diesel fuel sold on a tribal reservation to Native Americans. i. Dyed diesel fuel. j. Personal Renewable Fuel Production. The first 1,000 gallons of renewable fuel (as defined in sec. 78.005(13j), Wis. Stats.) produced or converted from another purpose each year by an individual and used by that individual in his or 813
her personal motor vehicle, provided the individual does not sell any such renewable fuel during that year.

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

There is no statute of limitationsto file amendments to remit additional tax.

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

Four years in most cases. However, as specified in sec. 78.75, Wis. Stats., persons who use motor vehicle fuel (gasoline and undyed diesel fuel) for off-road purposes in mobile machinery and equipment must file a claim for a refund of the Wisconsin motor vehicle fuel tax paid when purchasing the fuel within one year of the date the fuel was sold.

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Both

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: Yes

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

https://www.revenue.wi.gov/DORForms/mf-002.pdf

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

A: Wisconsin Fuel & Retail Association, Matthew Hauser, President and CEO, hauser@wfra.org, 608-256-7555.
B: Wisconsin Motor Carriers Association, Dan Johnson, President and CEO, djohnson@witruck.org, (608) 833-8200 ext. 170.

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes, https://www.revenue.wi.gov/dorforms/a-222f.pdf

STATE OF WYOMING

Section 1 – Contact Information

Agency: Wyoming Department of Transportation/Wyoming Fuel Tax Administration

Name: Wayne Hassinger

Phone Number: (307) 777-3909

E-mail Address: wayne.hassinger@wyo.gov

Section 2 – Statutes and Rules

Please provide your state's statutory and/or rule references for each fuel type:

Gasoline:

Wyoming Statute 39-17-101

Diesel:

Wyoming Statute 39-17-201

Aviation Fuel:

Wyoming Statute 39-17-104

Jet Fuel:

Wyoming Statute 39-17-204

Section 3 – State Point of Taxation

Select all that apply for each fuel type:

Gasoline: At the terminal rack

Diesel: At the terminal rack

Aviation Fuel: At the terminal rack

Jet Fuel: At the terminal rack

Section 4 – First Receiver / Point of Taxation

First Receiver:

First Receiver-: Not applicable in Wyoming

Point of Taxation:

Point of Taxation: Rack 39-17-107 (b) (a)

Section 5 – State Tax Rates

Please provide the tax rate for each fuel type (enter N/A if not applicable):

Gasoline: $.24/gallon

Diesel: $.24/gallon

Aviation Fuel: $.05/gallon

Jet Fuel: $.05/gallon

Ethyl Alcohol: $.24

Methyl Alcohol: $.24

LNG: $.24/gallon DGE

CNG: $.24/gallon GGE

Section 5a – Gross / Net / Billed Gallons

Calculation basis: Gross Gallons

Please provide the reference information:

39-17-102(a) 39-17-202(a)

Section 6 – Fees and Rates on Reportable Products

What are the fees and rates associated on reportable products (i.e. environmental fee, inspection fee)? What is the statutory reference regarding the fees on reportable products?:

N/A as far as Fuel Tax Administration is responsible for

Section 7 – Rate Updates

Please list any rate updates for your state:

None

Section 8 – State Collection Allowance

Please describe your state collection allowance:

Wyoming does not have a collection allowance, but the distributors who own a bulk plant in Wyoming or distribute only to retail locations they own are allowed a one percent shrinkage allowance on gross gallons of bulk fuel purchased directly from a terminal and delivered in this state for use, sale, or distribution.

Section 9 – State Diversion Requirements

Does your State require diversions to be reported to the State?: Yes

If required, please provide legal citation.:

Diversion numbers are not required, but the licensee must notify the department of the diversion. The requirements are detailed in W. S. 39-17-107(a)(vi)(C) and W. S. 39-17-207(a)(viii)(C), W. S. 39-17-307(a)(vi)(C).

Which diversion registry program do you use?: None

Please provide guidance on how a taxpayer needs to file a diversion (e.g. Forms/Schedules, Diversion registry, Diversion number, State contact information, etc.) and complete the table below:: Purchaser shall be liable for any tax due as result of the purchaser's diversion of fuel from the represented destination state. Report based on original bill of lading.

Which party is eligible to receive credit or repayment of taxes paid to original destination state? What supporting documentation is required?: Since a refund is due only for those gallons pulled with a Wyoming destination and diverted to another state, the exporter must apply for the refund of Wyoming tax.

Section 10 – Alternative Fuels Incentives and Laws

State Incentives:

Wyoming is the home of the Greater Yellowstone/Teton Clean Energy Coalition (www.yellowstonetetoncleanenergy.org (http://www.yellowstonetetoncleanenergy.org/)).

Section 11 – Taxability & Tax Rates for Biodiesel and Ethanol

Provide taxability for B100 and Ethanol under Motor Fuel and Misc. categories.

B100 - Motor Fuel Taxability: B100 is taxable when sold to an end user.

B100 - Misc. Taxability: $0.24 per gallon

Ethanol - Motor Fuel Taxability: $0.24 per gallon when blended.

Ethanol - Misc. Taxability: $0.24 per gallon

Section 12 – State Taxes on Imports of Ethanol and Biodiesel

Biodiesel: B100 is treated like diesel fuel when sold to an end user. The tax rate is $0.24 per gallon.

Ethanol: Ethanol is not taxed until blended. The tax rate is the same as gasoline $0.24/gallon. Blender's license is required when blending.

Section 13 – Taxability & Conversion Rates (Alternative Fuels)

Provide Taxability and Conversion Rate (if applicable) for each alternative fuel listed.

CNG - Taxability: Yes @ $.24

CNG - Conversion Rate: Gasoline Gallon Equivalent (GGE)

E85 - Taxability: Yes @ $.24

E85 - Conversion Rate: Not Applicable

Electric Vehicles/Electricity - Taxability: $100 Annual Decal/$50 Hybrid Decal. $.035 kWh at Superchargers

Electric Vehicles/Electricity - Conversion Rate: Not Applicable

Gasoline Hybrid Vehicles - Taxability: $50 Annual Decal/$.035 kWh at Superchargers

Gasoline Hybrid Vehicles - Conversion Rate: Not Applicable

Hydrogen - Taxability: Yes @ $.24

Hydrogen - Conversion Rate: Not Applicable

LNG - Taxability: Yes @ $.24

LNG - Conversion Rate: Diesel Gallon Equivalent (DGE)

LPG - Taxability: Yes @ $.24

LPG - Conversion Rate: Gasoline Gallon Equivalent (GGE)

Methanol or "M85" - Taxability: Yes @ $.24

Methanol or "M85" - Conversion Rate: Not Applicable

Section 14 – PERC Fee on Propane

Does your state charge a PERC (Propane Education Research Council Fee) on propane?: No

Section 15 – Blendstocks

Blendstock Name	Tax Rate	Reportable
Natural Gas	$.24/gal	Yes
LPG	$.24/gal	Yes

Section 16 – Contaminated Fuel

How does your state handle contaminated fuel?: Contact our office

Section 17 – Bad Debt Credits

Does your state allow bad debt credits?: Yes

Section 18 – Report Information

Name of Report	Due Date of Report	Due Date of Payment
DIE/SPL	Last day of month	Last day of month
DLR	Last day of month	Last day of month

Section 19 – Postmarked or Received

Does your state consider postmarked or received by due date as timely filed?: Postmarked

Section 20 – Electronic Filing Time

When filing a return electronically, what time is considered timely? (Example: 11:59 pm on due date): 11:59 pm on due date

Section 21 – Due Date on Weekend / Holiday

When the due date of the return(s) and payment(s) falls on a weekend or Holiday, when are the report(s) and payment(s) due?: Always the last day of the month regardless of weekend or holiday

Section 22 – Penalties for Late Filing / Payment

Name of Report	Report Penalties	Payment Penalties
Supplier, DIE, Dealer w/Dollars	10% penalty, 1% interest	

Section 23 – E85 Treatment

How is E85 treated in your state? What blends are considered to be reported as E85? What percentage range is considered E85?: Taxed $.24 per gallons 85% ethanol, 15% gasoline

Section 24 – Common / Contract Carrier Reports

Does your state require Common and Contract Petroleum Products Carrier/Transporter reports?: Yes

If so, who is required to report?: Interstate Carriers are required to report

Section 25 – Flash Title Transactions

(Tax at the rack states or first receiver states only) How does your state handle flash title transactions?: If a distributor, they report on a Schedule 2 and Schedule 6.

Section 26 – Deferral of Excise Tax

Does your state allow deferral of the State excise tax and/or the Federal excise taxes between the Supplier and their customer?: Yes

If so, what is the time frame the customer has to pay the excise taxes to the Supplier? Please provide the Statute that supports that deferral.:

Only a deferral of the state tax. 39-17-107 (bii); 39-17-207 (bii); 39-17-307 (bii)

Section 27 – Environmental / Inspection Fees on Deferral

If your state allows deferral of the state excise taxes and/or the Federal excise taxes between the Supplier and their customer, how do you treat the Environmental fees and/or Inspection Fees?: Applicable

Please provide the Statute that supports that deferral:

They are deferred as well. 39-17-107 (bii); 39-17-207 (bii); 39-17-307 (bii)

Section 28 – Sales Tax on Gasoline / Diesel

Does your state impose a sales tax on gasoline, clear diesel or dyed diesel?: No

Section 29 – Bonding Requirements

What are your bonding requirements for your motor fuel license(s)?:

$50,000 per fuel family or the equivalent of the licensee's tax liability for 6 months, whichever is greater.

Section 30 – License Hierarchy

License Issued	Remits Tax	Activity Number(s)
Supplier	Yes	1,2,3,5,6,8,10
Importer	Yes	1,3,4,6,8
Exporter	No	2,6
Distributor	Yes	3,4,6,8
Terminal	No	5,7,8,9,10
Dealer	No	4
Alternative Fuel Dealer	Yes	4

Section 31 – Export / Import

Export — What documentation or conditions are required for a sale destined for another state to qualify for an exemption/exclusion from your state's fuel tax when title transfers at the origin terminal? Origin non-terminal?:

As long as the BOL has an out of state destination and purchased at the terminal, fuel taxes are not collected on the exported fuel.

Does your state allow collection of your state taxes for product supplied at a terminal outside of your state for imports into your state?: No

Section 32 – Collection at the Rack

If you are the origin state of product supplied at the rack, does your state require collection of taxes at the rack?: No

Section 33 – Amended Returns

How are amended returns filed in your state?: Paper

When amended returns are filed, does the state require the resubmission of the entire return including changes, or only the information changed/updated?: Submit only the information changed/updated

Please provide details.:

In Wyoming, amendments are still filed by paper as our system does not currently allow for electronically filed amendments. Amendments should only include changes to the original return filed.

Section 34 – Credit and Rebills

Does your state allow credit and rebills on the current month report?: No

Section 35 – Late Loads

How many days are allowed to report late loads?: Wyoming does not have an allowance

Section 36 – BOL Data Elements

What data elements are required on BOL/Shipping document and/or Invoice by your state? Please provide the statutory reference.:

39-17-107(a)(v)

39-17-207(a)(vii)

39-17-307(a)(v)

Section 37 – Exempt / Excluded Entities

What entities are exempt / excluded in your state? Please cite the statutory reference.:

None

Section 38 – Statute of Limitations to File Amendments

What is your statute of limitations to file amendments to remit additional tax?:

3 years

Section 39 – Statute of Limitations to Refund

What is your statute of limitations to refund motor fuel tax?:

1 year

Section 40 – Refund Method

Is a refund of motor fuel tax via an amended return, specific claim for refund form, or both?: Amended return

Section 41 – Electronic BOLs

Does your state accept electronic BOLs?: No

Section 42 – Rail Car

Rail Car — When product is shipped by railcar, does your state accept BOL date (origin sales) or delivery date (delivered sales)?: BOL date (origin sales)

Section 43 – Templates on Website

Are tax return templates and instructions available on your state's website?: Yes

If yes, please provide the web link to the templates and instructions.:

https://www.dot.state.wy.us/home/business_with_wydot/fuel_tax/tax_returns.html

Section 44 – Petroleum / Trucking Association Contact

Does your state have a contact in a petroleum association or trucking association?: Yes

If so, please provide the contact information — contact name, email address, and phone number.:

Grier Bailey

Executive Director

Colorado/Wyoming Petroleum Marketers Association

gbailey@cwpma.org (mailto:gbailey@cwpma.org)

(c) 303 902-0132

www.cwpma.org (http://www.cwpma.org/)

Section 45 – Power of Attorney

Does your state require Power of Attorney? Where or how can a taxpayer obtain an acceptable form?:

Yes. Contact our office.