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COMPILATION OF UNITED STATES FUEL TAXES, INSPECTION FEES AND ENVIRONMENTAL TAXES AND FEES

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PLEASE SEND YOUR EMAIL REQUEST TO desc.taxes@dla.mil**

1. This document is a compilation of the Federal, State and local fuel and energy taxes, inspection fees, and environmental taxes and fees for the 50 States and several territories and possessions. [Please read the Disclaimer below before using this Compilation.](#)

General Notes

2. The diesel tax rates apply to undyed diesel. Dyed diesel is sold free of tax other than the \$.001/gallon Leaking Underground Storage Tank (LUST) tax.
3. The United States Government does not pay state “sales” taxes.
4. Federal Excise Tax should be broken out separately in the into plane program. If Federal Excise Tax is included in the price when purchasing under the into plane program from fixed base operators, DLA Energy/DFAS must file for a refund on DoD into plane purchases.
5. Fuel sold to State and local governments and the District of Columbia for their exclusive use is exempt from FET, but not LUST tax. For FET purposes, the National Guard is treated like part of the State government. See contract clause I28.03-2 for specific details.

6. Unless otherwise noted, Federal taxes are invoiced separately and all other applicable state taxes and fees are included in the contract price in the Posts, Camps & Stations program. Contractors are, however, required to separately list the taxes included in the contract price, to facilitate refund filings, where applicable.
7. Until January 1, 2005, tax on aviation fuel (JP5, JP8, Jet A, Jet A1, etc.) was imposed **on the sale** of aviation fuel by its producer or importer. DLA Energy purchased aviation grade kerosene, i.e., JP-8 and JP-5, under the Bulk Program without tax. We accomplished this either (1) as a sale from our suppliers, who are registered producers (i.e., the refineries) to DLA Energy as a registered producer and/or (2) sale from our suppliers, who are registered producers, to us for certain nontaxable purposes, i.e., use in military aircraft. To support these tax free sales, we provided a DLA Energy- tailored certificate entitled “Department of Defense Activity Aviation-Grade Kerosene Tax Certificate for Tax-Exempt Purchase,” which includes a Notification of Registration and Certificate for Use of Aviation Fuel in a “Vessel of War of the United States.”
8. 26 U.S.C. § 4081(a)(1)(B) provides an exemption from the tax, i.e., a zero rate, for removals from a refinery or terminal by “bulk transfer” if the refinery/terminal and person removing the fuel are registered with the IRS. In other words, tax does not apply if the fuel does not “break bulk” or “break the rack.” An exempt “bulk transfer” means “any transfer of taxable fuel by pipeline or vessel.” 26 CFR 48.4081-1. It does not include transfer by rail or truck. So long as the fuel remains in the bulk transfer/terminal system, it is not subject to tax. The “bulk transfer/terminal system” means “the taxable fuel distribution system consisting of refineries, pipelines, vessels, and terminals.” Id. Thus, taxable fuel in a refinery, pipeline, vessel or terminal is in the bulk transfer/terminal system. Taxable fuel in the fuel supply tank of any engine, or in any tank car, rail car, trailer, truck or other equipment suitable for ground transportation is not in the bulk transfer/terminal system.
9. Effective October 1, 2005, the Leaking Underground Storage Tank (LUST) tax of \$0.001/gallon applies to previously exempt or non-taxable uses of fuel, including use in a military vessel, off highway, state government (National Guard), etc. This means that while DLA Energy may be exempt or can obtain a refund of FET, we will pay the LUST tax. This results from the Energy Policy Act of 2005 (August 8, 2005) which extends the LUST tax through September 30, 2011, and removes exemptions that applied under prior law. The LUST tax applies to gasoline, diesel fuel, kerosene, and certain other motor fuels. Before the Energy Policy Act, the exemptions and credits or refunds that applied to fuel taxes (such as for nontaxable uses of fuel) applied to the LUST tax as well. Starting October 1, 2005, the exemptions and credits or refunds are no longer available for the LUST tax, other than for exported fuel. Additionally, under the Act, the LUST tax will apply to otherwise untaxed, dyed diesel fuel. Thus, the LUST tax will apply to dyed diesel fuel that is otherwise FET exempt, such as diesel fuel for use as heating oil. DLA Energy modified PC&S and Bulk Fuel contracts to include LUST tax in the unit price.

9. Effective October 1, 2005, refiners and suppliers will collect the kerosene FET of \$0.243 (\$0.244 with LUST tax) on aviation fuel, including JP-5, JP-8, Jet A, etc. This is a result of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users, Pub. L. 109-59 (Aug. 10, 2005) and the IRS's belief that highway diesel fuel operators were using jet fuel to avoid the higher taxes on highway fuel.

a. For the Bulk and PC&S programs, purchases that are removed from the refinery by pipeline or vessel will continue to be without FET.

b. For truck removals into a highway vehicle, the applicable FET rate is .243. The position holder is liable for the tax. The position holder with respect to taxable fuel is the person that holds the inventory position in the taxable fuel. In DLA Energy's purchases from the refineries/terminals, the contractor is the position holder. Therefore, they are liable for the tax.

As described in IRS Notice 2005-80, Section 3(f), under revised 26 U.S.C. § 6427(l)(5)(B), only the registered ultimate vendor may claim an (income tax) credit or payment (refund) for kerosene used in foreign trade or noncommercial aviation (other than state or local government -- special rules apply to them). An ultimate vendor is a person that sells kerosene to an ultimate purchaser for use in noncommercial aviation or foreign trade. In short, the ultimate vendor is DLA Energy's Bulk Fuel contractor; DLA Energy is the ultimate purchaser. As such, they are the only entity that can obtain a refund of the FET paid to IRS. DLA Energy cannot file and obtain a refund. In order to file, the ultimate vendor must have a Certificate of Ultimate Purchaser of Kerosene for Use in Foreign Trade or Use (Other than State or Local Government) in Noncommercial Aviation. This is something DLA Energy will provide to the Bulk Fuel contractors. It is good for one year, so it would have to be renewed annually. DLA Energy will pay \$0.001 LUST tax only.

10. Effective April 1, 2006 the Federal Oil Spill Liability Fund tax is imposed. The tax is a 8-cent-per-barrel tax collected from the oil industry on petroleum produced in or imported to the United States. This equates to \$0.001905/gal. Many refiners are passing the tax down the supply chain to the end user. To the extent it is passed to DLA Energy by our contractors, we will include the additional tax in the contract price.

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You can scroll through the document or click on the list below and go directly to the information selected:

<u>FEDERAL EXCISE TAX</u>			
<u>ALABAMA</u>	<u>IOWA</u>	<u>NEW JERSEY</u>	<u>VERMONT</u>
<u>ALASKA</u>	<u>KANSAS</u>	<u>NEW MEXICO</u>	<u>VIRGINIA</u>
<u>ARIZONA</u>	<u>KENTUCKY</u>	<u>NEW YORK</u>	<u>WASHINGTON</u>
<u>ARKANSAS</u>	<u>LOUISIANA</u>	<u>NORTH CAROLINA</u>	<u>WEST VIRGINIA</u>
<u>CALIFORNIA</u>	<u>MAINE</u>	<u>NORTH DAKOTA</u>	<u>WISCONSIN</u>
<u>COLORADO</u>	<u>MARYLAND</u>	<u>OHIO</u>	<u>WYOMING</u>
<u>CONNECTICUT</u>	<u>MASSACHUSETTS</u>	<u>OKLAHOMA</u>	TERRITORIES/LOCATION
<u>DELAWARE</u>	<u>MICHIGAN</u>	<u>OREGON</u>	
<u>DISTRICT OF COLUMBIA</u>	<u>MINNESOTA</u>	<u>PENNSYLVANIA</u>	
<u>FLORIDA</u>	<u>MISSISSIPPI</u>	<u>RHODE ISLAND</u>	
<u>GEORGIA</u>	<u>MISSOURI</u>	<u>SOUTH CAROLINA</u>	<u>PUERTO RICO</u>
<u>HAWAII</u>	<u>MONTANA</u>	<u>SOUTH DAKOTA</u>	<u>VIRGIN ISLANDS</u>
<u>IDAHO</u>	<u>NEBRASKA</u>	<u>TENNESSEE</u>	<u>NORTHERN MARIANA ISLANDS</u>
<u>ILLINOIS</u>	<u>NEVADA</u>	<u>TEXAS</u>	<u>MARSHALL ISLANDS (INCLUDES KWAJALEIN)</u>
<u>INDIANA</u>	<u>NEW HAMPSHIRE</u>	<u>UTAH</u>	<u>JOHNSON ATOLL</u>
			<u>MIDWAY ISLANDS</u>
			<u>WAKE ISLAND</u>
			<u>REPUBLIC OF PALAU</u>
			<u>GUANTANAMO BAY, CUBA</u>
			<u>AMERICAN SAMOA</u>

	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>FEDERAL EXCISE TAX & LUST Tax</p> <p>(Rate includes \$0.001 gallon Leaking Underground Storage Tank Trust Fund tax)</p> <p>Internal Revenue Service</p>	<p>Motor Fuel Tax including ethanol/gasohol blends</p> <p>E75 and E85</p>	<p>\$0.184/gallon</p> <p>January 1, 2005</p> <p>(the \$0.184/gallon figure includes the \$0.001 LUST)</p>	<p>26 U.S.C. § 4081(a)(2)</p>	<ul style="list-style-type: none"> • United States Government pays tax • National Guard and District of Columbia Government are exempt from FET but not from the \$0.001/gallon LUST effective October 1, 2005 <p>26 CFR § 48.4221-5</p>	<ul style="list-style-type: none"> • Starting October 1, 2005, \$0.001/gallon LUST tax is not refundable for nontaxable uses of gasoline such as off-highway, exclusive use of a non-profit educational organization, use in a vehicle owned by an aircraft museum, and exclusive use by a state • Link to searchable United States Code • Link to Code of Federal Regulations • IRS Form 8849, Claim for Refund of Excise Taxes • IRS Form 8849, Schedule 1 • IRS Form 720, Quarterly Federal Excise Tax Return • Instructions for IRS Form 720 • IRS Pub 510, Excise Taxes for 2006

	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>FEDERAL EXCISE TAX & LUST Tax</p> <p>(Continued)</p> <p>(Rate includes \$0.001 gallon Leaking Underground Storage Tank Trust Fund tax)</p>	<p>Diesel Fuel Tax (Undyed)</p> <p>B20 (Biodiesel)</p>	<p>\$0.244/gallon</p> <p>(the \$0.244/gallon figure includes the \$0.001 LUST)</p>	<p>26 U.S.C. § 4081 (a)(2)</p>	<ul style="list-style-type: none"> • United States Government pays tax • National Guard and District of Columbia Government are exempt from FET but not from the \$0.001/gallon LUST effective October 1, 2005 26 CFR § 48.4221-5 • No. 5 and No. 6 fuel oils and F-76 (Fuel Naval Distillate) are exempt (specifically excluded from the definition of diesel fuel) 26 CFR § 48.4081-1 • United States Government pays tax on Marine Gas Oil but claims refund (based on off highway business use) • Undyed diesel fuel is exempt from dying requirements in Alaska. See 26 CFR 48.4082-5, IRS Publication 510 	<ul style="list-style-type: none"> • Starting October 1, 2005, \$0.001/gallon LUST tax is not refundable for nontaxable uses of clear diesel such as off-highway, exclusive use of a non-profit educational organization, use in a vehicle owned by an aircraft museum, and exclusive use by a state • Link to searchable United States Code • Link to Code of Federal Regulations • IRS Form 8849, Claim for Refund of Excise Taxes • IRS Form 8849, Schedule 1 • IRS Form 720, Quarterly Federal Excise Tax Return • Instructions for IRS Form 720 • IRS Pub 510, Excise Taxes for 2006

	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
FEDERAL EXCISE TAX & LUST TAX (Continued)	Dyed Diesel	\$0.001/gallon LUST tax Starting October 1, 2005	26 U.S.C. § 4082(a)(2)	<ul style="list-style-type: none"> • Starting October 1, 2005, \$0.001/gallon LUST tax payable on dyed diesel 	<ul style="list-style-type: none"> • Imposed by Energy Policy Act of 2005

	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>FEDERAL EXCISE TAX & LUST Tax (Continued)</p> <p>(Rate includes \$0.001 gallon Leaking Underground Storage Tank Trust Fund tax)</p>	<p>Kerosene Tax (undyed)</p> <p>Applicable products include KS1</p>	<p>\$0.244/gallon</p> <p>(the \$0.244/gallon figure includes the \$0.001 LUST)</p>	<p>26 U.S.C. § 4081(a)(2)</p>	<ul style="list-style-type: none"> • KS1 used for heating is tax exempt • KSR and KSN are dyed kerosene and tax does not apply to dyed product 	<ul style="list-style-type: none"> • Starting October 1, 2005, \$0.01/gallon LUST tax is not refundable for nontaxable uses such as off-highway, use for heating, exclusive use of a non-profit educational organization, use in a vehicle owned by an aircraft museum, and exclusive use by a state • Link to searchable United States Code • Link to Code of Federal Regulations • IRS Form 8849, Claim for Refund of Excise Taxes • IRS Form 8849, Schedule 1 • IRS Form 720, Quarterly Federal Excise Tax Return • Instructions for IRS Form 720 • IRS Pub 510, Excise Taxes for 2006

	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
FEDERAL EXCISE TAX & LUST Tax (Continued)	Dyed Kerosene	\$0.001/gallon LUST tax Starting October 1, 2005	26 U.S.C. § 4082(a)(2)	<ul style="list-style-type: none"> • Starting October 1, 2005, \$0.001/gallon LUST tax payable on dyed kerosene 	<ul style="list-style-type: none"> • Imposed by Energy Policy Act of 2005

	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>FEDERAL EXCISE TAX & LUST Tax (Continued)</p> <p>(Includes \$0.001 gallon Leaking Underground Storage Tank Trust Fund tax)</p>	<p>Fuel Used In Non-Commercial Aviation for an Exempt Use (Formerly Aviation Kerosene)</p> <p>As of January 1, 2005 tax is imposed on removal from refinery or terminal at the rack</p>	<p>\$0.001/gallon</p> <p>For federal civilian activities, they pay \$0.218/gallon FET, plus \$0.001 LUST, for a total of \$0.219/gallon.</p>	<p>26 U.S.C. § 4081</p>	<ul style="list-style-type: none"> Department of Defense, National Guard, District of Columbia and State or Local Government aircraft pay LUST tax only based on noncommercial aviation for an exempt use (military aircraft, which includes Army, Navy, Air Force, Coast Guard) or exempt status 26 U.S.C. § 4041(d)(5) and (f) Federal Civilian activity aircraft pay \$0.219 based on use in non-commercial aviation; FBOs obtain refund of difference between diesel rate (\$0.244) and noncommercial aviation rate as ultimate vendor 	<ul style="list-style-type: none"> Starting October 1, 2005, \$0.001/gallon LUST tax is payable and not refundable for nontaxable uses such as off-highway, use in certain helicopter and fixed wing air ambulances, use in military aircraft, exclusive use of a non-profit educational organization, use in a vehicle owned by an aircraft museum, and exclusive use by a state Link to searchable United States Code Link to Code of Federal Regulations IRS Form 8849, Claim for Refund of Excise Taxes

	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
FEDERAL EXCISE TAX & LUST Tax (Continued) (Includes \$0.001 gallon Leaking Underground Storage Tank Trust Fund tax)	Fuel Used In Non-Commercial Aviation (Formerly Aviation Kerosene)	CONTINUED			<ul style="list-style-type: none"> • IRS Form 8849, Claim for Refund of Excise Taxes • IRS Form 8849, Schedule 1 • IRS Form 720, Quarterly Federal Excise Tax Return • Instructions for IRS Form 720 • IRS Pub 510, Excise Taxes for 2006

	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>FEDERAL EXCISE TAX & LUST Tax (Continued)</p> <p>(rate includes \$0.001 gallon Leaking Underground Storage Tank Trust Fund tax)</p>	Aviation Gasoline Tax	\$0.194/gallon (the \$0.194/gallon figure includes the \$0.001 LUST)	26 U.S.C. § 4081 (a)(2)	<ul style="list-style-type: none"> • DoD can obtain refund 26 CFR § 48.4221-4 <ul style="list-style-type: none"> – Requires supplies for vessels or aircraft of war exemption certificate (included in regulation) – Starting October 1, 2005, \$0.001/gallon LUST tax payable and not refundable on use in military aircraft • National Guard is exempt 26 CFR § 48.4221-5 <ul style="list-style-type: none"> – Requires state and local government exemption certificate (included in regulation) ❖ But see Note 5 above – Starting October 1, 2005, must pay \$0.001/gallon LUST tax • Federal Civilian activities are <u>not</u> exempt 	<ul style="list-style-type: none"> • Starting October 1, 2005, \$0.001/gallon LUST tax is not refundable for nontaxable uses of gasoline such as off-highway, exclusive use of a non-profit educational organization, use in a vehicle owned by an aircraft museum, and exclusive use by a state • Link to searchable United States Code • Link to Code of Federal Regulations • IRS Form 8849, Claim for Refund of Excise Taxes • IRS Form 8849, Schedule 1 • IRS Form 720, Quarterly Federal Excise Tax Return • Instructions for IRS Form 720 • IRS Pub 510, Excise Taxes for 2006

	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
Federal Oil Spill Liability Trust Fund Fee	Oil Spill Liability Trust Fund (OSLTF) Fee	Increase to \$0.08 per barrel (equal to 0.001905 per gallon) as of January 1, 2009	26 U.S.C. § 4611	<ul style="list-style-type: none"> U.S. Government is not exempt HOWEVER, the tax will be passed along by refiners in the cost of product. Do not separately itemize or pay. 	<ul style="list-style-type: none"> Fee is collected from the oil industry on petroleum produced in or imported to the United States Fund information

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>ALABAMA</u></p> <p>Sales Tax (334) 242-1490</p>	Sales Tax	4% (On dyed diesel)	<p>Ala. Code § 40-23-26</p>	<ul style="list-style-type: none"> No sales tax on gasoline (“There are exempted from the provisions of this division and from the computation of the amount of the tax levied, assessed, or payable under this division the following: (1) The gross proceeds of the sales of ... gasoline as defined in Section 40-17-30”) Ala. Code § 40-23-4 Sales tax applies to dyed diesel (used off road) If fuel excise tax is not paid, or is exempted, sales tax is payable BUT United States Government is exempt from sales tax (“There are exempted from the provisions of this division and from the computation of the amount of the tax levied, assessed, or payable under this division the following: The gross proceeds of sales of tangible personal property or the gross receipts of any business, which the state is prohibited from taxing under the Constitution or laws of the United States or under the constitution of this state”) Ala. Code § 40-23-4 	<ul style="list-style-type: none"> <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax Ala. Admin. Reg. § 810-6-3-.72.02: “Where construction materials or other tangible personal property is ordered by, sold directly to, and paid for by the Federal Government, its departments, or its agencies, such sales are not subject to the Alabama sales tax. In such case the determining factors are whether or not the property is ordered and paid for by and delivered to the Federal Government, its departments, or its agencies. See also rule 810-6-1-.45 entitled Contractors. (Section 40-23-4(a)(17)) (Readopted through APA effective October 1, 1982)”

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ALABAMA (Continued) (334) 242-9608 Fuel Tax Division	Motor Fuel (Excise) Tax Gasohol E85	\$0.16 /gallon + City/County Taxes (Ranging from \$0.005 to \$0.06/gallon)	\$0.12/gallon Ala. Code § 40-17-31(a) + \$0.04/gallon Ala. Code § 40-17-220(a)	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ala. Code § 40-17-31; Ala. Code § 40-17-220; Motor Fuels Tax Rules § 810-8-1-.20, 810-8-1-.22 (“Sales of motor fuel to the United States, its agencies and instrumentalities including units of the National Guard are exempt from the excise tax”) <ul style="list-style-type: none"> Base Exchanges are treated as United States instrumentalities when fuel is for their own use Vendor must be a licensed distributor to sell fuel tax free; if we buy from unlicensed distributor and pay tax, we <u>cannot</u> obtain a refund <u>Export</u>: Motor fuel exported by a licensed distributor is exempt from both portions of tax <ul style="list-style-type: none"> Reported as exported on Form GA-1(R), Line 3 	<ul style="list-style-type: none"> Current Gasoline Tax Rates as of March 2007 Summary of Motor Fuel Tax Exemptions Motor Fuels Frequently Asked Questions State Fuel Tax Rates (with applicable Code of Alabama 1975 Sections) Link to Alabama Code Link to Motor Fuels Tax Rules <u>Fleet Card</u>: Currently cannot obtain refund of tax paid at a retail outlet; only licensed distributors can sell tax-free to exempt entities (and must know before selling gasoline that customer is exempt) <u>Tax Imposition</u>: Tax is collected by distributors, refiners, retail dealers, stors and users and imposed upon the selling, use or consumption, distributing, storing or withdrawing fuel from storage in the state Ala. Code § 40-17-31 Refunds: N/A – licensed distributors sell tax free; purchases from unlicensed distributors not subject to refund

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ALABAMA (Continued)	Diesel Fuel (Excise)Tax B20 (Biodiesel)	\$0.19/gallon	\$0.13/gallon Ala. Code § 40-17-2(1) + \$0.06/gallon Ala. Code § 40-17-220(a)	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ala. Code § 40-17-2; Ala. Code § 40-17-220 ("Sales of motor fuel to the United States, its agencies and instrumentalities including units of the National Guard are exempt from the excise tax") <ul style="list-style-type: none"> Base Exchanges are treated as United States instrumentalities when fuel is for their own use Vendor must be a licensed distributor to sell fuel tax free; if Government buys from unlicensed distributor, it can obtain a refund from the state for diesel (unlike gasoline) <u>Export</u>: Motor fuel exported by a licensed distributor is exempt from both portions of tax Ala. Code § 40-17-2; Ala. Code § 40-17-220 <ul style="list-style-type: none"> Distributor uses Form MF-1, Line 9 to report export 	<ul style="list-style-type: none"> General Summary of Alabama Taxes page 17 Summary of Motor Fuel Tax Exemptions Motor Fuels Frequently Asked Questions State Fuel Tax Rates (with applicable Code of Alabama 1975 Sections) Link to Alabama Code <u>Fleet Card</u>: Currently cannot obtain refund of tax paid at a retail outlet; only licensed distributors can sell tax-free to exempt entities (and must know before selling that customer is exempt) <u>Tax Imposition</u>: Tax is collected by distributors, refiners, retail dealers, storers and users and imposed upon the selling, use or consumption, distributing, storing or withdrawing fuel from storage in the state Ala. Code § 40-17-31 Refunds: N/A – licensed distributors

					sell tax free; purchases from unlicensed distributors not subject to refund
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STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ALABAMA (Continued)	Aviation Gasoline (Excise)Tax (Gasoline or other fuel used to propel aircraft powered by reciprocating engines)	\$0.027/gallon Effective October 1, 2006	Ala. Code § 40-17-31(d) * Rates adjusted annually (October 1-Sept. 30 cycle)	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ala. Code § 40-17-31; Ala. Code § 40-17-220 (“Sales of motor fuel to the United States, its agencies and instrumentalities including units of the National Guard are exempt from the excise tax”) FBO must be a licensed distributor to sell fuel tax free; if Government buys from unlicensed distributor, it <u>cannot</u> obtain a refund from the state <u>Export</u>: Motor fuel exported by a licensed distributor is exempt from both portions of tax <ul style="list-style-type: none"> Reported as exported on Form AVFL, Line 9 	<ul style="list-style-type: none"> General Summary of Alabama Taxes page 17 Summary of Motor Fuel Tax Exemptions Motor Fuels Frequently Asked Questions State Fuel Tax Rates (with applicable Code of Alabama 1975 Sections) Link to Alabama Code <u>Tax Imposition</u>: Tax is collected by distributors, refiners, retail dealers, stors and users and imposed upon the selling, use or consumption, distributing, storing or withdrawing fuel from storage in the state Ala. Code § 40-17-31 Refunds: N/A – licensed distributors sell tax free; purchases from unlicensed distributors not subject to refund

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>ALABAMA (Continued)</p> <p>Judy Clark (334) 242-9650</p>	<p>Jet Fuel (Excise)Tax</p> <p>Includes both kerosene (JP-5, JP-8, Jet A) and naphtha based jet fuels (JP-4 Jet B, Jet 50)</p>	<p>\$0.009/gallon</p> <p>Effective October 1, 2006</p>	<p>Ala. Code § 40-17-31(d)</p> <p>Rates adjusted annually (October 1-Sept. 30 cycle)</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt (if purchased from a distributor licensed by the Department of Revenue) Ala. Code § 40-17-31; Ala. Code § 40-17-220 (“Sales of motor fuel to the United States, its agencies and instrumentalities including units of the National Guard are exempt from the excise tax”) Only licensed distributors can sell fuel tax free (they are authorized to take a credit for the sale on their return); those who are not licensed distributors cannot sell fuel tax free <u>Export</u>: Motor fuel exported by a licensed distributor is exempt from both portions of tax Reported as exported on Form AVFL, Line 9 	<ul style="list-style-type: none"> General Summary of Alabama Taxes page 17 Motor Fuels Frequently Asked Questions State Fuel Tax Rates (with applicable Code of Alabama 1975 Sections) Link to Alabama Code Tax is imposed on fuel used in jet or turbine engines; definition of gasoline includes naphtha (“Any fuel used to propel aircraft powered by jet or turbine engines”) Ala. Code § 40-17-31 <u>Tax Imposition</u>: Tax is collected by distributors, refiners, retail dealers, storers and users and imposed upon the selling, use or consumption, distributing, storing or withdrawing fuel from storage in the state Ala. Code § 40-17-31 Refunds: State does not refund tax if paid; licensed distributors sell tax free and take credit on return; if pay the tax, must seek refund from distributor

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>ALABAMA (Continued)</p> <p>Sales and Use Tax Division (334) 242-9627</p>	<p>Storage Tank Fee</p>	<p>Charge imposed on the first withdrawal from bulk</p> <p>\$0.0125/gallon</p> <p>(increase from 0.01/gallon effective January 1, 2010)</p>	<p>Ala. Code § 22-35-5</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt <u>Export</u>: Fee is not assessed on motor fuel withdrawn from bulk the ultimate destination of which is outside state <p>Ala. Code § 22-35-3(18)</p> <ul style="list-style-type: none"> Refund is available from supplier or file Petition for Refund (Form SUBT:R2) with state jointly with supplier 	<ul style="list-style-type: none"> Link to Alabama Code <u>Tax imposition</u>: “Each operator of a bulk facility from which a first withdrawal from bulk is made shall, on the first withdrawal from bulk, either retain or collect from the person who ordered the fuel a fee based on invoiced gallons” <ul style="list-style-type: none"> Fee may be imposed directly on Government (if first withdrawal) or included in contractor’s price State requires that bulk facility operators list the fee as a separate line item on an invoice Alabama requires that invoices or transaction statements issued by operators of bulk facilities for the transfer or motor fuels into a cargo tank clearly indicate whether transaction is a withdrawal from bulk. Ala. Code § 22-35-5(b)(3) Fee applies to all grades of gasoline including gasohol or any gasoline blend, number 1 diesel, number 2 diesel, kerosene and all aviation fuels

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ALABAMA (Continued) Agriculture and Industries (334) 240-7171	Petroleum Products Inspection Fee (Gasoline/ Diesel)	\$0.02/gallon	Ala. Code § 8-17-87	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt <ul style="list-style-type: none"> Base Exchanges are treated as United States instrumentalities when fuel is for their own use Vendor must be a licensed distributor to sell fuel fee free <u>Export</u>: Fuel exported from state by licensed distributor is exempt <ul style="list-style-type: none"> Distributor uses Form 6 to report it as exempt sale or get credit 	<ul style="list-style-type: none"> Link to Alabama Code Basis of Exemption - Department of Agriculture and Industries, Petroleum Commodities Division, Instructions for Preparing Reporting Forms, Form 10A, page 5 <u>Tax Imposition</u>: Fee is imposed on products sold, offered for sale, stored or used in the state and collected from the person first selling, storing or using any petroleum product in the state Refunds: N/A – licensed distributors sell tax free; purchases from unlicensed distributors not subject to refund

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>ALABAMA (Continued)</p> <p>Agriculture and Industries (334) 240-7171</p>	<p>Petroleum Products Inspection Fee (Jet fuel/aviation grade kerosene)</p>	<p>\$0.00025/gallon</p>	<p>Ala. Code § 8-17-87</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Vendor must be a licensed distributor to sell fuel tax free <u>Export</u>: Fuel exported from state by licensed distributor is exempt <ul style="list-style-type: none"> Distributor uses Form 6 to report it as exempt sale or get credit 	<ul style="list-style-type: none"> Link to Alabama Code Basis of Exemption –Department of Agriculture and Industries, Petroleum Commodities Division, Instructions for Preparing Reporting Forms, Form 10A, page 5 Sales to government contractors or using third party cards (Fleet Card and Fleet) are <u>not</u> exempt <u>Tax Imposition</u>: Fee is imposed on products sold, offered for sale, stored or used in the state and collected from the person first selling, storing or using any petroleum product in the state Refunds: N/A – licensed distributors sell tax free; purchases from unlicensed distributors not subject to refund

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>ALASKA</u>	Sales Tax			<ul style="list-style-type: none"> <li data-bbox="974 386 1318 477">• The State of Alaska does not levy a statewide sales tax 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>ALASKA (Continued)</p> <p>Motor Fuel Tax Division (907) 465-4661 (907) 465- 2371 Donna Carroll</p> <p>Robynn Wilson (907) 269-6634</p>	<p>Motor Fuel (Excise) Tax</p> <p>Gasohol E85</p>	<p>\$0.08/gallon</p> <p>Tax has been suspended from 09/01/08 through 08/31/09</p>	<p>Alaska Stat. § 43.40.010</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Alaska Stat. § 43.40.100 (“Fuel sold to federal government agencies for official use” is exempt) <ul style="list-style-type: none"> Base Exchanges are <u>not</u> exempt; State considers them “contractors”; purchase fuel with tax and claim refund for fuel used by military or official vehicles <u>Export</u>: Fuel exported from the state is exempt from tax; must provide Certificate of Use to seller 	<ul style="list-style-type: none"> Alaska Motor Fuel Tax Information Link to Alaska Statutes <u>Fleet Card</u>: U.S. Government agencies whose employees purchase fuel exclusively for official use using a credit card issued to that agency may submit a claim for refund containing a schedule of invoices of purchases of fuel instead of the original invoices for the fuel <ul style="list-style-type: none"> Charges on the card must be billed directly to agency. Refund claims over \$100 may be submitted at any time within one-year from the purchase. Only one refund claim of less than \$100 can be submitted in any six-month period Schedule of invoices must detail the following for each purchase of fuel: (1) transaction date; (2) invoice number; (3) type of fuel purchased; (4) name of the seller and physical location of the pump; (5) name of the United States governmental agency purchasing the fuel; (6) price per gallon of fuel paid; (7) number of gallons of fuel purchased; (8) tax paid on each gallon of fuel purchased <u>Tax Imposition</u>: Tax imposed on the tax on fuel sold or otherwise transferred within the state; collected by dealer who sells or otherwise transfers motor fuel in the state at the time of sale

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ALASKA (Continued)	Diesel Fuel (Excise) Tax B20 (Biodiesel)	\$0.08/gallon Tax has been suspended from 09/01/08 through 08/31/09	Alaska Stat. § 43.40.010	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Alaska Stat. § 43.40.100 – Base Exchanges are <u>not</u> exempt; State considers them “contractors”; purchase fuel with tax and claim refund for fuel used by military or official vehicles <u>Export</u>: Fuel exported from the state is exempt from tax; must provide Certificate of Use to seller 	<ul style="list-style-type: none"> Alaska Motor Fuel Tax Information Link to Alaska Statutes See above on Fleet Card <u>Tax Imposition</u>: Tax imposed on the tax on fuel sold or otherwise transferred within the state; collected by dealer who sells or otherwise transfers motor fuel in the state at the time of sale
	Aviation Gasoline (Excise) Tax	\$0.047/gallon Tax has been suspended from 09/01/08 through 08/31/09	Alaska Stat. § 43.40.010	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Alaska Stat. § 43.40.100 <u>Export</u>: Fuel exported from the state is exempt from tax; must provide Certificate of Use to seller 	<ul style="list-style-type: none"> Alaska Motor Fuel Tax Information Link to Alaska Statutes <u>Tax Imposition</u>: Tax imposed on the tax on fuel sold or otherwise transferred within the state; collected by dealer who sells or otherwise transfers motor fuel in the state at the time of sale Refunds: Use Claim for Refund, Motor Fuel Tax form to claim refund

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ALASKA (Continued)	Jet Fuel (Excise) Tax Includes kerosene based (JP-5, JP-8 and Jet A) and naphtha based (JP-4, Jet B and Jet 50) products	\$0.032/gallon Tax has been suspended from 09/01/08 through 08/31/09	Alaska Stat. § 43.40.010	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Alaska Stat. § 43.40.100 <u>Export</u>: Fuel exported from the state is exempt from tax; must provide Certificate of Use to seller 	<ul style="list-style-type: none"> Alaska Motor Fuel Tax Information Link to Alaska Statutes <u>Tax Imposition</u>: Tax imposed on the tax on fuel sold or otherwise transferred within the state; collected by dealer who sells or otherwise transfers motor fuel in the state at the time of sale Jet fuel is “fuel used in engine for the propulsion of an or aircraft” Alaska Stat. § 43.40.100 Refunds: Use Claim for Refund, Motor Fuel Tax form to claim refund

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>ARIZONA</u>	Transactional Privilege (Sales) Tax			<ul style="list-style-type: none"> • <u>Retail</u> sales to U.S. Government are taxable at one-half the regular tax rate. Sales of products directly to the U.S. Government by a manufacturer, modifier, assembler or repairer of such products are not taxable. • Tax applies to off road use of gasoline and diesel fuels • Sales tax <u>does</u> apply to jet fuel at the county level and to heating oils (see below) at the state and county level <ul style="list-style-type: none"> - United States Government not exempt from these taxes 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>ARIZONA (Continued)</p> <p>Department of Transportation</p> <p>(602) 712-6775</p> <p>(602) 712-8300 Gerald Wigal Nick Norton (Revenue/Audit)</p> <p>(602) 712-8831 (Ben Silvas) (Policy)</p>	<p>Motor Vehicle Fuel (Excise) Tax</p> <p>Gasohol E85</p>	<p>\$0.18/gallon</p>	<p>Ariz. Rev. Stat. § 28-5606</p>	<ul style="list-style-type: none"> • United States Government exempt (including National Guard) but effective 1/1/1998, must pay the tax and apply for full refund Ariz. Rev. Stat. § 28-5610; Ariz. Rev. Stat. § 28-5611 ("Motor vehicle fuel that is sold to the United States or an instrumentality or agency of the United States" is exempt) <ul style="list-style-type: none"> – Base Exchanges are treated as United States instrumentalities when fuel is for their own use • <u>Export</u>: Motor fuel for which proof of export is available in the form of a terminal-issued destination state shipping paper or bill of lading and that is either: (a) exported by a supplier who is licensed in the destination state or (b) sold by a supplier to a distributor for immediate export, is exempt from tax Ariz. Rev. Stat. § 28-5610 	<ul style="list-style-type: none"> • Link to Arizona Statutes • <u>Fleet Card</u>: U.S. Government agencies who purchase fuel using a credit card issued to that agency may submit a claim for refund • <u>Tax Imposition</u>: Tax is imposed on motor vehicle fuel possessed, used or consumed in the state; conclusively presumed to be direct taxes on the consumer or user but collected and remitted by suppliers

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>ARIZONA (Continued)</p> <p>Dave Cousineau (602) 712- 7665</p>	<p>Diesel (Use) Fuel Tax</p> <p>B20 (Biodiesel)</p>	<p>\$0.26/gallon</p>	<p>Ariz. Rev. Stat. § 28-5606</p> <p>Under § 28-5601, motor vehicle fuel includes all fuel used in a self propelled vehicles (diesel, unleaded, etc.)</p>	<ul style="list-style-type: none"> Bulk purchases (non-retail): DoD, Federal Civilian activities and National Guard are exempt ("The following are exempt from motor vehicle fuel and use fuel taxes imposed by section 28-5606 and aviation fuel taxes imposed by section 28-8344: Motor vehicle fuel that is sold to the United States or an instrumentality or agency of the United States") Ariz. Rev. Stat. § 28-5610.A.6 <ul style="list-style-type: none"> Base Exchanges are treated as United States instrumentalities when fuel is for their own use Export: Motor fuel for which proof of export is available in the form of a terminal-issued destination state shipping paper or bill of lading and that is either: (a) exported by a supplier who is licensed in the destination state, or (b) sold by a supplier to a distributor for immediate export, is exempt from tax Ariz. Rev. Stat. § 28-5610 	<ul style="list-style-type: none"> Link to Arizona Statutes Government applies for refunds to Department of Transportation, Motor Vehicle Division Fleet Card: The state tax is either \$.18 or \$.26 per gallon for diesel, depending on whether a diesel vehicle is light class/exempt or use class. A "use class motor vehicle" means a motor vehicle that uses diesel fuel on a highway and that is a road tractor, truck tractor, truck or passenger carrying vehicle having a declared gross vehicle weight of more than twenty-six thousand pounds or having more than two axles.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>ARIZONA (Continued)</p> <p>Dave Cousineau (602) 712-7665</p>	<p>Diesel (Use) Fuel Tax</p> <p>B20 (Biodiesel)</p>	<p>CONTINUED</p>	<p>Ariz. Rev. Stat. § 28-5606</p> <p>Under § 28-5601, motor vehicle fuel includes all fuel used in a self propelled vehicles (diesel, unleaded, etc.)</p>		<ul style="list-style-type: none"> • If the diesel fuel is used in the propulsion of a light class motor vehicle (such as a pickup truck), or an exempt vehicle on a highway, the use fuel is taxed at the same rate per gallon as the motor vehicle fuel tax (\$.18 per gallon). • A vendor must refund the \$.08 difference to the purchaser for fuel delivered from a \$.26 per gallon dispenser into a vehicle qualifying for the \$.18 light class rate. MUST GET \$.08 gallon REFUND FROM RETAILER: STATE WILL NOT REFUND. Remainder filed with state. • <u>Tax Imposition:</u> Tax is imposed on motor vehicle fuel possessed, used or consumed in the state; conclusively presumed to be direct taxes on the consumer or user but collected and remitted by suppliers

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>ARIZONA (Continued)</p> <p>Department of Revenue</p> <p>Main Number (602) 255-2060</p>	<p>Jet Fuel (Excise) Tax</p> <p>Includes both kerosene (JP-5, JP-8, Jet A) and naphtha based jet fuels (JP-4, Jet B, Jet 50)</p>	<p>\$0.0305/gallon</p> <p>+</p> <p>County and city taxes</p> <p>NOTE: COUNTY AND CITY RATES LISTED BELOW ARE THE <u>COMBINED</u> STATE AND COUNTY RATES</p>	<p>Ariz. Rev. Stat. § 42-5352</p>	<ul style="list-style-type: none"> • United States Government (including National Guard) is <u>not</u> exempt • <u>Export</u>: If dealer exports fuel from the state, it is exempt (also applies to county and city taxes) 	<ul style="list-style-type: none"> • Link to Arizona Statutes • <u>Tax Imposition</u>: Tax is levied on every person engaging or continuing in the business of the retail sale of jet fuel; seller may pass tax burden to purchaser • "Jet fuel" means crude oil or any fraction of crude oil which is liquid at sixty degrees Fahrenheit and 14.7 pounds per square inch absolute, and petroleum-based substances comprised of a complex blend of hydrocarbons derived from crude oil through processes of separation, conversion, upgrading and finishing, such as motor fuels, residual fuel oils, lubricants, petroleum solvents and used oils when these products are expressly manufactured and blended for the purpose of effectively and efficiently operating jet or turbine powered aircraft

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Jet Fuel Tax THESE ARE COMBINED STATE AND COUNTY RATES	Apache County \$0.03355/gallon		<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables Note: State rate table also lists combined state and county rate
		Cochise County \$0.03355/gallon		<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		City of Sierra Vista \$0.02/gallon		<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables Program city in Cochise County
		Coconino County \$0.0366/gallon		<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Gila County \$0.0366/gallon		<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Jet Fuel Tax COMBINED STATE AND COUNTY RATE	Graham County \$0.03355/gallon		<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Greenlee County \$0.03355/gallon		<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		LaPaz County \$0.0366/gallon		<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Maricopa County \$0.03355/gallon		<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		City of Goodyear \$0.03/gallon		<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables Program city in Maricopa County

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Jet Fuel Tax COMBINED STATE AND COUNTY RATE	Mohave County \$0.03202/gallon		<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Bullhead City \$0.03/gallon		<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables Program city in Mohave County

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Jet Fuel Tax COMBINED STATE AND COUNTY RATE	Lake Havasu City \$0.03/gallon		<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables Program city in Mohave County
		Navajo County \$0.03355/gallon		<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		City of Winslow \$0.03/gallon		<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables Program city in Navajo County
		Pima County \$0.03355/ gallon			<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Jet Fuel Tax COMBINED STATE AND COUNTY RATE	Pinal County \$0.0366/gallon		<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Santa Cruz County \$0.0366/gallon		<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Yavapai County \$0.03507/gallon		<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		City of Chino Valley \$0.015/gallon		<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables Program city in Yavapai County
		Yuma County \$0.0366/gallon		<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Jet Fuel Tax	City of Glendale \$0.017/gallon (not combined, city only)	City of Glendale Code § 21.1-422	<ul style="list-style-type: none"> • United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> • City of Glendale • City of Glendale Code • Non program city (state does not collect tax for city)
Tax and Licensing (480) 644-2316		City of Mesa \$0.03/gallon (not combined, city only)	Mesa City Code Book 5-10-610	<ul style="list-style-type: none"> • United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> • City of Mesa Municipal Government • City of Mesa Code Book • Non program city (state does not collect tax for city)
		City of Scottsdale \$0.018/gallon (not combined, city only)	Scottsdale Tax Code, Article I, § 422	<ul style="list-style-type: none"> • United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> • Scottsdale Tax Code • Non program city (state does not collect tax for city)
		City of Phoenix \$0.00732/gallon (not combined, city only)	Phoenix Tax Code § 14-422	<ul style="list-style-type: none"> • United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> • Phoenix Combined Tax Rates • Phoenix Tax Code on Privilege Taxes • Non program city (state does not collect tax for city)
		City of Chandler \$0.023/gallon (not combined, city only)	City of Chandler Municipal Code § 62-422	<ul style="list-style-type: none"> • United States Government (including National Guard) is <u>not</u> exempt 	<ul style="list-style-type: none"> • City of Chandler Code • Non program city (state does not collect tax for city)

		only)			
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STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>ARIZONA (Continued)</p> <p>Refunds (602) 712-6775</p>	<p>Aviation Fuel (Excise) Tax</p> <p>(Aviation gasoline)</p>	<p>\$0.05/gallon</p>	<p>Ariz. Rev. Stat. § 28-8344</p>	<ul style="list-style-type: none"> • United States Government (including National Guard) is exempt but effective 1/1/1998, must apply for refund using Aviation/Motor Vehicle Fuel Refund Request form (available from state) Ariz. Rev. Stat. § 28-5610; Ariz. Rev. Stat. § 28-5611 ("Motor vehicle fuel that is sold to the United States or an instrumentality or agency of the United States" is exempt) <ul style="list-style-type: none"> – Base Exchanges are treated as United States instrumentalities when fuel is for their own use • <u>Export</u>: fuel for which proof of export is available in the form of a terminal-issued destination state shipping paper or bill of lading and that is either: (a) exported by a supplier who is licensed in the destination state or (b) sold by a supplier to a distributor for immediate export, is exempt from tax Ariz. Rev. Stat. § 28-5610 	<ul style="list-style-type: none"> • Link to Arizona Statutes • <u>Tax Imposition</u>: Supplier pays tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Transactional Privilege Tax on Heating Fuel	$\frac{1}{2}$ rate of 5.6% of sale price = 2.8% + $\frac{1}{2}$ of local taxes	<ul style="list-style-type: none"> Retail taxable activity rate (Code 017) Ariz. Rev. Stat. § 42-5010 	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 ("There shall be deducted from the tax base fifty per cent of the gross proceeds or gross income from any sale of tangible personal property made directly to the United States government or its departments or agencies") <ul style="list-style-type: none"> Base Exchanges are treated as United States instrumentalities when fuel is for their own use <u>Export</u>: Fuel exported from state by vendor is exempt. Using the Transaction Privilege, Use And Severance Tax Return (Tpt-1), Schedule A, vendor details deductions and exclusions used in computing tax 	<ul style="list-style-type: none"> Link to Arizona Statutes Note: Ariz. Rev. Stat. § 42-5061K not applicable since Government would not be purchasing heating oil from a manufacturer (refiners would not qualify under subsection V) Excise Tax Pub 619 <u>Tax Imposition</u>: Imposed on persons engaging or continuing in the state in the retail business classifications; collected at time of transaction

STATE	TAX OR FEE	RATE	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Transactional Privilege Tax on Heating Fuel COMBINED STATE AND COUNTY RATES	Apache County 6.10%	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Cochise County 6.10%	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Coconino County 6.725%	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Gila County 6.60%	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Graham County 6.10%	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables

STATE	TAX OR FEE	RATE	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Transactional Privilege Tax on Heating Fuel	Greenlee County 6.10%	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
COMBINED STATE AND COUNTY RATES		LaPaz County 6.60%	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Maricopa County 6.30%	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Mohave County 5.85%	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables

STATE	TAX OR FEE	RATE	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Transactional Privilege Tax on Heating Fuel	Navajo County 6.10%	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
COMBINED STATE AND COUNTY RATES		Pima County 6.10%		<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Pinal County 6.60%	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Santa Cruz County 6.60%	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Yavapai County 6.35%	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Transactional Privilege Tax on Heating Fuel	Yuma County 6.70%		<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		City of Glendale 1.8% (not combined, city only)	City of Glendale Code § 21.1-460	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) City of Glendale Code § 21.1-465 	<ul style="list-style-type: none"> City of Glendale City of Glendale Code Non program city (state does not collect tax for city)
		City of Mesa 1.75% (not combined, city only)	Mesa City Code § 5-10-460	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Mesa City Code § 5-10-465 	<ul style="list-style-type: none"> City of Mesa Municipal Government Mesa City Code Book Tax & Licensing Department Non program city (state does not collect tax for city)
		City of Scottsdale 1.65% (not combined, city only)	Scottsdale Tax Code, Article I, § 460	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Scottsdale Tax Code, Article I, § 465 	<ul style="list-style-type: none"> Scottsdale Tax Code Non program city (state does not collect tax for city)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Transactional Privilege Tax on Heating Fuel	City of Phoenix 1.8% (not combined, city only)	Phoenix Tax Code §14-460	<ul style="list-style-type: none"> • Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Phoenix Tax Code §14-460 	<ul style="list-style-type: none"> • Phoenix Combined Tax Rates • Phoenix Tax Code on Privilege Taxes • Non program city (state does not collect tax for city)
(not combined, city only)		City of Apache Junction 1.2% (For single item over \$2,000)		<ul style="list-style-type: none"> • Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> • Transaction Privilege (Sales) Tax Rate Tables
(not combined, city only)		City of Camp Verde 2.0%		<ul style="list-style-type: none"> • Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> • Transaction Privilege (Sales) Tax Rate Tables
(not combined, city only)		City of Eager 2.0% (For single item over \$1,000)		<ul style="list-style-type: none"> • Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> • Transaction Privilege (Sales) Tax Rate Tables

STATE	TAX OR FEE	RATE	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Transactional Privilege Tax on Heating Fuel	City of Gila Bend 3.0% (not combined, city only)	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
(not combined, city only)		City of Goodyear 1.2% (For single item over \$5,000, otherwise, 2%)	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
(not combined, city only)		City of Coolidge 1.5% (For single item over \$10,000, otherwise 3.0%)	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
(not combined, city only)		City of Hayden 3%	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
(not combined, city only)		City of Holbrook 2.0% (For single item over \$1,000)	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
(not combined, city only)		City of Page 2% (For single item over \$3,000)	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables

STATE	TAX OR FEE	RATE	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Transactional Privilege Tax on Heating Fuel	City of Parker 1.0% (For single item over \$2,500) (not combined, city only)	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
(not combined, city only)		City of Quartzsite 1.0% (For single item over \$10,000)	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
(not combined, city only)		City of St. Johns 1.0% (For single item over \$1,500)	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables

STATE	TAX OR FEE	RATE	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Transactional Privilege Tax on Heating Fuel	City of Safford 1.0% (For single item over \$5,000) (not combined, city only)	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
(not combined, city only)		City of Springerville 2.0% (For single item over \$1,000)	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
(not combined, city only)		City of Superior 1.0% (For single item over \$500)	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
(not combined, city only)		City of Surprise 2.2%	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
(not combined, city only)		City of Thatcher 1.0% (For single item over \$5,000)	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables

STATE	TAX OR FEE	RATE	EXEMPTION, CREDIT OR REFUND STATUS	
ARIZONA (Continued)	Transactional Privilege Tax on Heating Fuel	City of Winslow 1.0% (For single item over \$1,000)	<ul style="list-style-type: none"> Fifty percent (50%) deduction for sale to the United States Government (including National Guard) Ariz. Rev. Stat. § 42-5061 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
	Transactional Privilege Tax on Natural Gas	5.6% of sale price + local taxes	<ul style="list-style-type: none"> Utilities taxable activity rate (Code 004) Ariz. Rev. Stat. § 42-5063 	<ul style="list-style-type: none"> Link to Arizona Statutes Excise Tax Pub 619 <u>Tax Imposition:</u> Imposed on business of producing and furnishing or furnishing to consumers natural or artificial gas; collected at time of transaction

STATE	TAX OR FEE	RATE	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Transactional Privilege Tax on Natural Gas	Apache County 6.10%	<ul style="list-style-type: none"> Utilities taxable activity rate (Code 004) Ariz. Rev. Stat. § 42-5063 	<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
COMBINED STATE AND COUNTY RATES		Cochise County 6.10%		<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Coconino County 6.725%		<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Gila County 6.60%		<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Graham County 6.10%		<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Greenlee County 6.10%		<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		LaPaz County 6.60%		<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Maricopa County 6.3%		<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables
		Mohave County 5.85%		<ul style="list-style-type: none"> Transaction Privilege (Sales) Tax Rate Tables

STATE	TAX OR FEE	RATE	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Transactional Privilege Tax on Natural Gas	Navajo County 6.10%		<ul style="list-style-type: none"> • Transaction Privilege (Sales) Tax Rate Tables
		Pima County 6.10%		<ul style="list-style-type: none"> • Transaction Privilege (Sales) Tax Rate Tables
COMBINED STATE AND COUNTY RATES		Pinal County 6.60%		<ul style="list-style-type: none"> • Transaction Privilege (Sales) Tax Rate Tables
		Santa Cruz County 6.60%		<ul style="list-style-type: none"> • Transaction Privilege (Sales) Tax Rate Tables
		Yavapai County 6.35%		<ul style="list-style-type: none"> • Transaction Privilege (Sales) Tax Rate Tables

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Transactional Privilege Tax on Natural Gas	Yuma County 6.70%			<ul style="list-style-type: none"> • Transaction Privilege (Sales) Tax Rate Tables
		City of Glendale 1.8% (not combined, city only)	City of Glendale Code § 21.1-480		<ul style="list-style-type: none"> • City of Glendale • City of Glendale Code • Non program city (state does not collect tax for city)
		City of Mesa 1.75% (not combined, city only)	Mesa City Code § 5-10-480		<ul style="list-style-type: none"> • City of Mesa Municipal Government • Mesa City Code Book • Tax & Licensing Department • Non program city (state does not collect tax for city)
		City of Scottsdale 1.65% (not combined, city only)	Scottsdale Tax Code, Article I, § 480		<ul style="list-style-type: none"> • Scottsdale Tax Code • Non program city (state does not collect tax for city)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARIZONA (Continued)	Transactional Privilege Tax on Natural Gas	City of Phoenix 2.7% (not combined, city only)	Phoenix Tax Code §14-480		<ul style="list-style-type: none"> • Phoenix Combined Tax Rates • Phoenix Tax Code on Privilege Taxes • Non program city (state does not collect tax for city)
		City of Apache Junction 3.2% (not combined, city only)			<ul style="list-style-type: none"> • Transaction Privilege (Sales) Tax Rate Tables
(not combined, city only)		City of Casa Grande 2%			<ul style="list-style-type: none"> • Transaction Privilege (Sales) Tax Rate Tables
(not combined, city only)		City of Cottonwood 1%			<ul style="list-style-type: none"> • Transaction Privilege (Sales) Tax Rate Tables
(not combined, city only)		City of Cave Creek 3%			<ul style="list-style-type: none"> • Transaction Privilege (Sales) Tax Rate Tables
(not combined, city only)		City of Marana 4%			<ul style="list-style-type: none"> • Transaction Privilege (Sales) Tax Rate Tables
(not combined, city only)		City of Parker 3%			<ul style="list-style-type: none"> • Transaction Privilege (Sales) Tax Rate Tables

(not combined, city only)		City of Sierra Vista 2%			<ul style="list-style-type: none">Transaction Privilege (Sales) Tax Rate Tables
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STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>ARIZONA (Continued)</p> <p>(602) 712-6775</p>	<p>Storage Tank (Excise) Tax</p>	<p>\$0.01/gallon</p>	<p>Ariz. Rev. Stat. § 49-1031</p>	<ul style="list-style-type: none"> • Storage tanks operated by the United States or its agencies (including National Guard) are exempt Ariz. Rev. Stat. § 49-1031 (Tax does not apply to underground storage tanks operated by the United States) <ul style="list-style-type: none"> – Base Exchanges are (should be) treated as part of United States • Refunds available to distributors for tax exempt sales using Underground Storage Tank Exempt/Export Sales Refund (Form 70-0710) • <u>Export</u>: Distributor can obtain refund for fuel exported from state using Underground Storage Tank Exempt/Export Sales Refund (Form 70-0710) <ul style="list-style-type: none"> – Refunds also available to Government if fuel is subsequently exported from state; obtained through the Refund Unit 	<ul style="list-style-type: none"> • Link to Arizona Statutes • <u>Tax Imposition</u>: Tax on the operation of underground storage tanks and collected from owner and operator of underground storage tank

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>ARKANSAS</u>	Sales Tax (Gross Receipts Tax)			<ul style="list-style-type: none"> No sales tax on fuel where motor fuel tax is paid (so no sales tax at retail pumps) ("The gross receipts or gross proceeds derived from sales of motor fuel or special motor fuel are exempt from the tax if the motor fuel tax or special motor fuel tax has been paid to the State of Arkansas") Ark. Code § 26-52-401; Ark. Sales and Use Tax Reg. GR-29 United States Government is exempt from sales tax ("There is specifically exempted from the tax imposed by this act the following: (5) Gross receipts or gross proceeds derived from sales to the United States Government") Ark. Code § 26-52-401; Ark. Sales and Use Tax Reg. GR-47 	<ul style="list-style-type: none"> Ark. Sales and Use Tax Regulation <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>ARKANSAS (Continued)</p> <p>Motor Fuel Tax (501) 682-4800</p>	<p>Motor Fuel (Excise) Tax</p> <p>Gasohol Tax</p> <p>E85</p>	<p>\$0.215/gallon</p>	<p>\$0.095/gallon Ark. Code § 26-55-205 + \$0.04/gallon Ark. Code § 26-55-1002 + \$0.05/gallon Ark. Code § 26-55-1201; Ark Code § 26-56-601 + \$0.03/gallon Ark. Code § 26-55-1006</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt (“Motor vehicles belonging to the United States Government and used in its business exclusively shall not be required to pay any motor vehicle fuel tax”) Ark. Code § 26-55-101 (“Tax shall not be collected on ... sale of motor fuel to the United States government”) Ark. Code § 26-55-207 <ul style="list-style-type: none"> State expects fuel to go into U.S. Government owned and plated vehicles Base Exchanges are <u>not</u> exempt unless for Government owned and plated vehicles 	<ul style="list-style-type: none"> Link to Arkansas Code Fleet Card: Exempting at pump; Fleet Card obtains refunds through oil companies, who take credit on monthly reports (“Where motor vehicle fuel upon which the tax has been paid is sold to any agent or employee of the United States Government for use in a motor vehicle belonging to the United States Government, and is used in its business exclusively, the wholesaler or dealer may not charge the consumer with the amount of the tax but may claim the refund of the tax under such regulations as the Director of the Department of Finance and Administration may prescribe”) Ark. Code § 26-55-101

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARKANSAS (Continued) Motor Fuel Tax (501) 682-4800	<u>CONTINUED</u> Motor Fuel Tax Gasohol Tax E85			<ul style="list-style-type: none"> • <u>Export:</u> <ul style="list-style-type: none"> – Sale of fuel by a licensed distributor for export from the State, and shipped by common carrier f.o.b. destination, to any other state or territory or to any foreign country, – Export of fuel by a licensed distributor from the State to any other state or territory or to any foreign country, – Satisfactory proof of actual exportation of all fuel must be furnished Ark. Code § 26-55-207	<ul style="list-style-type: none"> • <u>Tax Imposition:</u> Tax is imposed on fuel sold or used in the state, or purchased for sale or use in this state; tax is paid by distributor when it files monthly report (pay the tax for the next-preceding calendar month)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARKANSAS (Continued)	Diesel Fuel (Excise) Tax B20 (Biodiesel)	\$0.225/gallon	\$0.105/gallon Ark. Code § 26-56-201(a)(1) and (2) + \$0.04/gallon Ark. Code § 26-56-201(d)(1) + \$0.04/gallon Ark. Code § 26-56-201(e)(1) + \$0.02/gallon Ark. Code § 26-56-502 + \$0.02/gallon Ark. Code § 26-56-601; Ark. Code § 26-55-1201	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt (“Motor vehicles belonging to the United States Government and used in its business exclusively shall not be required to pay any motor vehicle fuel tax”) Ark. Code § 26-55-101 (“Tax shall not be collected on ... sale of motor fuel to the United States government”) Ark. Code § 26-55-207 <ul style="list-style-type: none"> State expects fuel to go into U.S. Government owned and plated vehicles Base Exchanges are <u>not</u> exempt unless for Government owned and plated vehicles 	<ul style="list-style-type: none"> Link to Arkansas Code Fleet Card: Exempting at pump; Fleet Card obtains refunds through oil companies, who take credit on monthly reports (“Where motor vehicle fuel upon which the tax has been paid is sold to any agent or employee of the United States Government for use in a motor vehicle belonging to the United States Government, and is used in its business exclusively, the wholesaler or dealer may not charge the consumer with the amount of the tax but may claim the refund of the tax under such regulations as the Director of the Department of Finance and Administration may prescribe)(Ark. Code § 26-55-101

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARKANSAS (Continued)	<u>CONTINUED</u> Diesel Fuel Tax B20 (Biodiesel)			<ul style="list-style-type: none"> • <u>Export:</u> <ul style="list-style-type: none"> – Sale of fuel by a licensed distributor for export from the State, and shipped by common carrier f.o.b. destination, to any other state or territory or to any foreign country, – Export of fuel by a licensed distributor from the State to any other state or territory or to any foreign country, – Satisfactory proof of actual exportation of all fuel must be furnished Ark. Code § 26-56-201	<ul style="list-style-type: none"> • <u>Tax Imposition:</u> Tax is imposed on fuel sold or used in the state, or purchased for sale or use in this state
	Jet Fuel Tax Aviation Gasoline Tax	No tax			

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ARKANSAS (Continued)	Petroleum Environmental Assurance Fee (UST Fee)	\$0.003 /gallon	Ark. Code § 8-7-906	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt <u>Export</u>: Fuel exported from state is exempt from fee. Licensed distributor files Petroleum Environmental Fee Report listing fuel exported and gets refund. Refunds available on subsequent export but must go through distributor 	<ul style="list-style-type: none"> Link to Arkansas Code <u>Tax Imposition</u>: Fee imposed on fuel purchased in or imported into the state by the last supplier selling fuel for consumption or end use; seller must pay fee and can pass cost along to customer or omit

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>CALIFORNIA</u></p> <p>Kim Vincent (916) 323-4933</p>	<p>Sales Tax</p>	<p>2.25% state tax (formerly 8.25%)</p> <p>Also special districts tax rates range from 0.125% to 0.50% per district</p> <p>Plus city and county taxes (not included in the above rate)</p>	<p>Ca. Rev. & Tax. Code § 6051 et. seq</p>	<ul style="list-style-type: none"> Sales tax applies to gasoline, diesel fuels and aircraft fuel, but not aviation gasoline used to propel aircraft (“Sales tax ...applies to the sale ... of fuel for propelling motor vehicles or aircraft or for other purposes, except as stated below. (b) (1) Neither the sales tax nor the use tax applies to the sale or use of motor vehicle fuel used in propelling aircraft, ... This type of fuel includes gasoline and similar fuels but does not include aircraft jet fuel”) Ca. Sales and Use Tax Reg. 1598 United States Government is exempt from sales tax (“There are exempted from the computation of the amount of the sales tax the gross receipts from the sale of any tangible personal property to: (a) The United States, its unincorporated agencies and instrumentalities; (b) Any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States”) Ca. Rev. & Tax Code § 6381; Ca. Sales and Use Tax Regulation 1614 	<ul style="list-style-type: none"> Under California’s prepaid sales tax program, wholesalers and suppliers must collect a prepayment of a portion of the sales tax when they remove fuel at the terminal rack. DLA Energy contractors should sell to DLA Energy at the full sales tax rate, obtain an exemption certificate and claim a deduction sale on their return. Pre Paid Sales Tax and Sales of Fuel District and City and County Tax Rates (Pub 71) Detailed Breakdown of the State Sales Tax Rate Tax Tips for District Taxes (Pub 44)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
CALIFORNIA (Continued)	Sales Tax CONTINUED				<ul style="list-style-type: none"> • District Taxes and Delivered Sales (Pub 105) • City and County Sales and Use Tax Rates • Fleet Card: Pump price includes sales tax. Exempting tax through card processor --retailer should back out tax on State, Local And District Sales And Use Tax Return, Schedule T • Government can file for refund using BOE 101; need receipts showing tax was paid • Publication 25, Tax Tips for Auto Repair Garages and Service Stations, Sales and Use Tax (see page 22)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>CALIFORNIA (Continued)</p> <p>State Controller's Office Mary Coruthers (916) 445-4868 (Refunds for motor gasoline tax)</p>	<p>Motor Fuel (Excise) Tax</p>	<p>\$0.353/gallon eff. July 1, 2010 (formerly \$0.18/gallon)</p>	<p>Ca. Rev. & Tax. Code § 7360</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are not exempt • Off road refund available Ca. Rev. & Tax. Code § 8101 • <u>Export</u>: Fuel sold to DoD for use outside the state is exempt Motor Vehicle Fuel License Tax Regulation 1134 • <u>Export</u>: Motor vehicle fuel which, pursuant to the contract of sale, is required to be shipped and is shipped to a point outside of the state by a supplier by means of any of the following: (A) Facilities operated by the supplier. (B) Delivery by the supplier to a carrier, customs broker, or forwarding agency, whether hired by the purchaser or not, for shipment to the out-of-state point. (C) Delivery by the supplier to any vessel clearing from a port of the state for a port outside of this state and actually exported from the state in the vessel Ca. Rev. & Tax. Code § 7401 	<ul style="list-style-type: none"> • Link to California Revenue and Taxation Code • Off road refunds made through State Controller's Office using Form SCGR 1, Claim for Refund of Motor Vehicle Fuel License Tax • <u>Fleet Card</u>: N/A (not exempt) • <u>Tax Imposition</u>: Tax imposed on distributors for the privilege of storing, and for the purpose of removal, sale, or use, of fuel; taxed upon removal • DoD also exempt when fuel is for use in ships or aircraft Motor Vehicle Fuel License Tax Regulation 1134

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
CALIFORNIA (Continued)	E85	\$0.09/ gallon Ethanol or methanol blended products containing no more than 15% gasoline are taxed at the lower rate	Ca. Rev. & Tax. Code § 8651.8	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt Off road refund available Ca. Rev. & Tax. Code § 8101 <u>Export</u>: Point of taxation is the vehicle. If tax was paid and use fuel in vehicles operated outside state, can file for refund using BOE 501AU (refund requires registration with state as Alternate Fuel User) 	<ul style="list-style-type: none"> Link to California Revenue and Taxation Code <u>Fleet Card</u>: N/A (not exempt) <u>Tax Imposition</u>: Imposed on the use of fuel; tax paid when fuel goes into vehicle Off road refund request made using tax return/report Use Fuel Tax Regulation 1316
	Gasohol (E75, E70, etc.)	\$0.18/ gallon Ethanol or methanol blended products containing more than 15% gasoline are taxed at the motor fuel rate	Ca. Rev. & Tax. Code § 7360 Ca. Rev. & Tax. Code § 8651.8	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt Off road refund available Ca. Rev. & Tax. Code § 8101 <u>Export</u>: Point of taxation is the vehicle. If tax was paid and used fuel in vehicles operated outside state, can file for refund using BOE 501AU (refund requires registration with state as Alternate Fuel User) 	<ul style="list-style-type: none"> Link to California Revenue and Taxation Code <u>Fleet Card</u>: N/A (not exempt) <u>Tax Imposition</u>: Imposed on the use of fuel; tax paid when fuel goes into vehicle Off road refund request made using tax return/report Use Fuel Tax Regulation 1316

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>CALIFORNIA (Continued)</p> <p>BOE Fuel Tax Division (916) 322-9669 (press 1, then 6)</p> <p>Hal Lovell (916) 324-2301</p>	<p>Diesel Fuel (Excise) Tax</p> <p>B20 (Biodiesel)</p>	<p>\$0.18/gallon</p> <p>Note: Effective July 1, 2011, the diesel excise tax will be lowered from \$0.18 / gallon to \$0.13 / gallon.</p>	<p>\$0.18/gallon Ca. Rev. & Tax. Code § 60050</p> <p>NOTE : When fuel is used in a “qualified motor vehicle” by an “interstate user,” i.e., interstate motor carrier who files quarterly IFTA return, additional tax applies. As of January 1, 2005, this would add an additional \$0.115. Ca. Rev. & Tax. Code § 60116</p>	<ul style="list-style-type: none"> • DoD and Federal Civilian activities are exempt Ca. Rev. & Tax. Code § 60100(E) (Tax does not apply to use by the United States and its agencies and its instrumentalities) <ul style="list-style-type: none"> – Base Exchanges are treated as United States instrumentalities when fuel is for their own use Diesel Fuel Tax Regulation 1434 – Vendors are required to sell to Government tax free and seek a refund from the state (using BOE-770-DU, Claim For Refund Of Diesel Fuel Tax On Nontaxable Uses Ca. Rev. & Tax Code § 60501(a)(4)(H)) • National Guard is treated as a State instrumentality (unless called into service of the United States) and is <u>not</u> exempt <ul style="list-style-type: none"> - But can apply for off-road refund or use dyed diesel (off road) Diesel Fuel Tax Regulation 1432 - Activities in furtherance of “federalization” are exempt, but normal functions would not be • “Off road” includes use of diesel as heating oil 	<ul style="list-style-type: none"> • Link to California Revenue and Taxation Code • <u>Fleet Card:</u> Although Government is exempt, state will exempt at pump or allow refund filings • <u>Tax Imposition:</u> Tax imposed on wholesalers for the privilege of storing, and for the purpose of removal, sale, or use, of fuel; taxed upon removal

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>CALIFORNIA (Continued)</p> <p>BOE Fuel Tax Division (916) 322-9669 (press 1, then 6)</p> <p>Hal Lovell (916) 324-2301</p>	<p>Diesel Fuel Tax B20 (Biodiesel)</p> <p>CONTINUED</p>	<p>\$0.18/gallon</p>	<p>\$0.18/gallon Ca. Rev. & Tax. Code § 60050</p>	<ul style="list-style-type: none"> • <u>Export</u>: Diesel fuel which, pursuant to the contract of sale, is required to be shipped and is shipped to a point outside of the state by a supplier by means of any of the following: (A) Facilities operated by the supplier. (B) Delivery by the supplier to a carrier, customs broker, or forwarding agent, whether hired by the purchaser or not, for shipment to the out-of-state point. (C) Delivery by the supplier to any vessel clearing from a port of the state for a port outside of this state and actually exported from this state in the vessel. Ca. Rev. & Tax. Code § 60100 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
CALIFORNIA (Continued)	Jet Fuel (Excise) Tax Includes both kerosene (JP-5, JP-8, Jet A) and naphtha based jet fuels (JP-4, Jet B, Jet 50)	\$0.02/gallon	Ca. Rev. & Tax. Code § 7392	<ul style="list-style-type: none"> DoD is exempt (including Coast Guard) Motor Vehicle Fuel License Tax Regulation 1137 and Ca. Rev. & Tax. Code § 7401 and Motor Vehicle Fuel License Tax Regulation 1134 (Tax does not apply to “motor vehicle fuel sold to the United States armed forces for use in ships or aircraft”) <ul style="list-style-type: none"> Base Exchanges: N/A (not part of armed forces) Federal Civilian activities and National Guard are <u>not</u> exempt <u>Export</u>: Motor vehicle fuel which, pursuant to the contract of sale, is required to be shipped and is shipped to a point outside of the state by a supplier by means of any of the following: (A) Facilities operated by the supplier. (B) Delivery by the supplier to a carrier, customs broker, or forwarding agency, whether hired by the purchaser or not, for shipment to the out-of-state point. (C) Delivery by the supplier to any vessel clearing from a port of the state for a port outside of this state and actually exported from the state in the vessel Ca. Rev. & Tax. Code § 7401 	<ul style="list-style-type: none"> Link to California Revenue and Taxation Code Jet fuel is “any inflammable liquid which is used or sold for use in propelling aircraft operated by the jet or turbine type of engine” <u>Tax Imposition</u>: Imposed on aircraft jet fuel dealer for the privilege of using or selling aircraft jet fuel; paid when fuel is sold to an aircraft jet fuel user Refunds: FBO backs out tax and reports sale to Armed Forces on BOE-501-MJ (Dealer Of Aircraft Jet Fuel Tax Return)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
CALIFORNIA (Continued)	Aviation Gasoline (Excise) Tax	\$0.18/gallon (Taxed at the motor fuel rate)	Ca. Rev. & Tax. Code § 7360	<ul style="list-style-type: none"> DoD is exempt (including Coast Guard) Motor Vehicle Fuel License Tax Regulation 1137 and Ca. Rev. & Tax. Code § 7401 and Motor Vehicle Fuel License Tax Regulation 1134 (Tax does not apply to “motor vehicle fuel sold to the United States armed forces for use in ships or aircraft”) <ul style="list-style-type: none"> Base Exchanges: N/A (not part of armed forces) Federal civilian agencies and National guard are <u>not</u> exempt <u>Export</u>: Motor vehicle fuel which, pursuant to the contract of sale, is required to be shipped and is shipped to a point outside of the state by a supplier by means of any of the following: (A) Facilities operated by the supplier. (B) Delivery by the supplier to a carrier, customs broker, or forwarding agency, whether hired by the purchaser or not, for shipment to the out-of-state point. (C) Delivery by the supplier to any vessel clearing from a port of the state for a port outside of this state and actually exported from the state in the vessel Ca. Rev. & Tax. Code § 7401 	<ul style="list-style-type: none"> Link to California Revenue and Taxation Code Tax Imposition: Tax imposed on distributors for the privilege of storing, and for the purpose of removal, sale, or use, of fuel; taxed upon removal Refunds: FBO backs out tax and reports sale to Armed Forces on BOE-501-PS (S1)(Supplier Of Motor Vehicle Fuel Tax Return)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
CALIFORNIA (Continued)	Compressed Natural Gas Use Fuel Tax (On fuel used in motor vehicles)	\$0.07/per 100 cubic feet	Ca. Rev. & Tax. Code § 8651.6	<ul style="list-style-type: none"> • United States Government (including National Guard) is <u>not</u> exempt • Off road refund available; refund request made using tax return/report Use Fuel Tax Regulation 1316 • <u>Export</u>: Point of taxation is the vehicle. If paid tax and use fuel in vehicles operated outside state, can file for refund using BOE 501AU (refund requires registration with state as Alternate Fuel User) 	<ul style="list-style-type: none"> • Link to California Revenue and Taxation Code • <u>Fleet Card</u>: N/A (Government not exempt) • <u>Tax Imposition</u>: Imposed for the use of fuel and paid when fuel goes into vehicle

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>CALIFORNIA (Continued)</p> <p>Fuel Taxes Division Fuel Industry Section (916) 324-2301 Hal Lovell</p>	<p>Oil Spill Prevention and Administration Fee</p>	<p>\$0.001191/gallon (\$0.05/barrel)</p>	<p>Ca. Gov't Code § 8670.40</p>	<ul style="list-style-type: none"> • United States Government (including National Guard) is <u>not</u> exempt • No export exemption (fee imposed at the time the products are received at a marine terminal within the state by vessel from outside the state, and used to implement spill prevention programs) 	<ul style="list-style-type: none"> • Link to California Government Code • <u>Tax Imposition:</u> Fee imposed at the time the products are received at a marine terminal within the state by vessel from outside the state
	<p>Oil Spill Response Fee</p>	<p>\$ 0.00595/gallon (\$0.25/barrel)</p> <p>Currently suspended</p>	<p>Ca. Gov't Code § 8670.48</p>	<ul style="list-style-type: none"> • United States Government (including National Guard) is <u>not</u> exempt • <u>Export:</u> No export exemption or refund (fee imposed at the time the products are received at a marine terminal within the state by vessel from outside the state, and used to respond to oil spills/releases) 	<ul style="list-style-type: none"> • Link to California Government Code • Fee is subject to reinstatement if trust fund drops • <u>Tax Imposition:</u> Fee imposed at the time the products are received at a marine terminal within the state by vessel from outside the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>CALIFORNIA (Continued)</p> <p>Fuel Taxes Division Fuel Industry Section (916) 324-2301 Hal Lovell</p>	<p>Underground Storage Fee</p>	<p>\$0.02/ gallon (Imposed each time the fuel is placed underground; use of putting it underground that imposes the fee; can cause double and more taxation)</p>	<p>\$0.006 Ca. Health and Safety Code § 25299.41 + \$0.001 Ca. Health and Safety Code §25299.43(a) + \$0.002 Ca. Health and Safety Code § 25299.43(b) + \$0.003 Ca. Health and Safety Code § 25299.43(c)</p>	<ul style="list-style-type: none"> • United States Government (including National Guard) is <u>not</u> exempt • If United States Government or National Guard are tank owners they are exempt Underground Storage Tank Maintenance Fee Regulation 1220 • <u>Export</u>: No export exemption or refund 	<ul style="list-style-type: none"> • BOE Publication 88-Underground Storage Tank Fee • California Health and Safety Code §§ 252299.41 and 252299.42 • <u>Tax Imposition</u>: Imposed each time the fuel is placed underground; putting fuel underground triggers the fee

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
CALIFORNIA (Continued)	Used Oil Recycle Fee	\$0.16/gallon \$0.04/quart	Ca. Pub. Res. Code § 48650	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt <u>Export</u>: Fee does not apply to oil exported or sold for export from the state <p>Forms available at: http://www.ciwmb.ca.gov/UsedOil/Forms/</p>	<ul style="list-style-type: none"> <u>Tax Imposition</u>: Imposed on oil manufacturers on lubricating oil sold or transferred in the state, or imported into the state for use in the state In any transaction involving a total volume of oil in excess of 10 gallons, the invoice or other form of accounting of the transaction shall identify the amount of the payment separately from the cost of the oil <p>Ca. Pub. Res. Code § 48650.7</p>

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
CALIFORNIA (Continued)	Motor Oil Inspection Fee	\$0.02/gallon	Ca. Bus. & Prof. Code § 13431	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • <u>Export</u>: Fee does not apply to motor oil exported for sale 	<ul style="list-style-type: none"> • <u>Tax Imposition</u>: Fee is paid by the first person who produced the motor oil when the motor oil is sold to any retail establishment or motor oil dealer including any sold to the federal government, or its agencies. <ul style="list-style-type: none"> - Retailer pays the fee for motor oil he or she transports or causes to be transported into this state from out of state
Deborah Dubroff (510) 622-5061	Childhood Lead Poisoning Prevention Fee	Individually assessed to each vendor (Rate Per Gallon Petroleum Industry \$.000697; Rate Per Pound Ambient Air Industry \$.757024)	Cal Health & Saf. Code § 105310 See also 17 CCR § 33001 et seq.	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • Fee is imposed on motor vehicle fuel sellers and amount depends on prior market share of leaded fuel sales in 1991 	<ul style="list-style-type: none"> • Fee funds a lead poisoning prevention program to establish standards of care for evaluating children at risk of lead poisoning and to screen children found to be at risk • California Department of Health Services administers the fee

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>COLORADO</u>	Sales Tax			<ul style="list-style-type: none"> No sales tax on fuel where motor fuel tax is paid (“An exemption from sales tax is granted on sales which are subject to tax under the motor fuel tax statute. This exemption applies even though such motor fuel tax is refundable or has in fact been refunded. Colo. Reg. § 39-) 26-114.1(a)(VII) United States Government and National Guard are exempt (“There shall be exempt from taxation under the provisions of this part 1 the following: All sales to the United States government and to the state of Colorado, its departments and institutions, and the political subdivisions thereof in their governmental capacities only”) Colo. Rev. Stat. § 39-26-114; Colo. Reg. § (39-) 26-114.1(a)(I) 	<ul style="list-style-type: none"> Link to Colo. Rev. Stat. <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>COLORADO (Continued)</p> <p>Fuel Tax Division (303) 205-5602</p> <p>Tanya Burke-Adams (303) 205-5678</p>	<p>Motor Fuel (Excise) Tax</p> <p>Gasohol (Minimum blend, by volume, of 10% alcohol derived from agricultural commodities or forest products and gasoline)</p> <p>E85</p>	<p>\$0.22/gallon</p>	<p>Colo. Rev. Stat. § 39-27-102</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Colo. Rev. Stat. § 39-27-102(1)(b) (Sales “to the United States, or any of its agencies” to operate a machine or vehicle owned or operated by the United States or any of its agencies) <ul style="list-style-type: none"> Base Exchanges are treated as United States agencies when fuel is for their own use <u>Export</u>: Licensed distributor notifies state of export when it files return and exported fuel is backed out of tax owed 	<ul style="list-style-type: none"> Link to Colo. Rev. Stat. Tax Refunds for Exempt Use of Fuel Effective July 1, 2005, Government Agencies MUST have a valid Fuel Tax Exemption Certificate to purchase non-retail gasoline or special fuel without payment of Colorado fuel tax. This requires filing an Application for an Exemption Certificate. Effective July 1, 2005, Governmental entity must apply for a refund permit and account by completing a "Gasoline/Special Fuel Tax Refund Permit Application" for retail purchases(DR 7189) <u>Fleet Card</u>: See above <u>Tax Imposition</u>: Tax imposed on gasoline sold, offered for sale, or used in the state; collected by distributors, etc.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
COLORADO (Continued)	Diesel Fuel (Excise) Tax B20 (Biodiesel)	\$0.205/gallon	Colo. Rev. Stat. § 39-27-102.5	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Colo. Rev. Stat. § 39-27-102.5(2)(b) (Sales “to the United States, or any of its agencies” to operate a machine or vehicle owned or operated by the United States or any of its agencies) <ul style="list-style-type: none"> Base Exchanges are treated as United States agencies when fuel is for their own use <u>Export</u>: Licensed distributor notifies state of export when it files return and exported fuel is backed out of tax owed 	<ul style="list-style-type: none"> Link to Colo. Rev. Stat. Tax Refunds for Exempt Use of Fuel Effective July 1, 2005, Government Agencies MUST have a valid Fuel Tax Exemption Certificate to purchase non-retail gasoline or special fuel without payment of Colorado fuel tax. This requires filing an Application for an Exemption Certificate. Effective July 1, 2005, Governmental entity must apply for a refund permit and account by completing a "Gasoline/Special Fuel Tax Refund Permit Application" for retail purchases(DR 7189) <u>Fleet Card</u>: See above <u>Tax Imposition</u>: Tax is imposed and collected on all special fuel acquired in this state; collected by distributors, etc.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
COLORADO (Continued)	Aviation Gasoline (Excise) Tax (Gasoline used as fuel for the propulsion of non-turbo propeller or non-jet engine aircraft)	\$0.06/gallon	Colo. Rev. Stat. § 39-27-102	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Colo. Rev. Stat. § 39-27-102(b) (Sales “to the United States, or any of its agencies” to operate a machine or vehicle owned or operated by the United States or any of its agencies) <u>Export:</u> Licensed distributor notifies state of export when it files return and exported fuel is backed out of tax owed 	<ul style="list-style-type: none"> Link to Colo. Rev. Stat. Tax Refunds for Exempt Use of Fuel Effective July 1, 2005, Government Agencies MUST have a valid Fuel Tax Exemption Certificate to purchase non-retail gasoline or special fuel without payment of Colorado fuel tax. This requires filing an Application for an Exemption Certificate. Effective July 1, 2005, Governmental entity must apply for a refund permit and account by completing a "Gasoline/Special Fuel Tax Refund Permit Application" for retail purchases(DR 7189) Fixed Based Operators (FBOs) at airports may request a fuel tax refund for fuel sold to US government agencies, when the tax is not paid by the government agency (US Air Force or military aircraft). The FBO must comply with the fuel tax refund regulations and processing procedures. See Excise 7 <u>Tax Imposition:</u> Tax imposed on gasoline sold, offered for sale, or used in the state; collected by distributors, etc.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
COLORADO (Continued)	Aviation Jet Fuel (Excise) Tax Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha-based fuels (JP-4, Jet B, Jet 50)	\$0.04/gallon	Colo. Rev. Stat. § 39-27-102	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Colo. Rev. Stat. § 39-27-102(b) (Sales “to the United States, or any of its agencies” to operate a machine or vehicle owned or operated by the United States or any of its agencies)	<ul style="list-style-type: none"> Link to Colo. Rev. Stat. Tax Refunds for Exempt Use of Fuel Effective July 1, 2005, Government Agencies MUST have a valid Fuel Tax Exemption Certificate to purchase non-retail gasoline or special fuel without payment of Colorado fuel tax. This requires filing an Application for an Exemption Certificate. Effective July 1, 2005, Governmental entity must apply for a refund permit and account by completing a "Gasoline/Special Fuel Tax Refund Permit Application" for retail purchases(DR 7189)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
COLORADO (Continued)	Aviation Jet Fuel (Excise) Tax CONTINUED				<ul style="list-style-type: none"> • Fixed Based Operators (FBOs) at airports may request a fuel tax refund for fuel sold to US government agencies, when the tax is not paid by the government agency (US Air Force or military aircraft). The FBO must comply with the fuel tax refund regulations and processing procedures. See Excise 7 • Jet fuel is fuel for the propulsion of turbo-propeller or jet engine aircraft and applies to products, including kerosene, specially prepared, sold, and used in any other aircraft • <u>Tax Imposition:</u> Tax imposed on gasoline sold, offered for sale, or used in the state; collected by distributors, etc.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>COLORADO (Continued)</p> <p>(303) 318-8500</p>	<p>Environmental Response Surcharge</p> <p>(Fee does not apply to aircraft fuel)</p>	<p>\$0.0125/gallon eff. March 1, 2010</p> <p>Formerly \$0.009375/gallon eff. December 1, 2009</p>	<p>Colorado Rev. Stat. § 8-20-206.5</p>	<ul style="list-style-type: none"> • United States Government (including National Guard) is <u>not</u> exempt • <u>Export</u>: Refund available to Government for fee paid when fuel is subsequently exported (Use Form DR 0137) 	<ul style="list-style-type: none"> • Link to Colo. Rev. Stat. • Environmental Response Surcharge Information Paper • Fee applies to gasoline, blended gasoline, gasoline sold for gasohol production, gasohol, diesel and special fuels, and special fuel mixes with alcohol • <u>Tax Imposition</u>: Fee imposed on manufacturers of fuel products who manufacture products for sale within Colorado or who ship fuel products from any point outside of Colorado to a distributor within Colorado and every distributor who ships fuel products from any point outside of Colorado to a point within Colorado; collected with fuel taxes

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>CONNECTICUT</u>	Sales Tax			<ul style="list-style-type: none"> • No sales tax on fuel “(Taxes imposed by this chapter shall not apply to the gross receipts from the sale ... in this state with respect to the following items: Sales of and the storage, use or other consumption in this state of motor vehicle fuel (A) for use in any motor vehicle licensed or required to be licensed to operate upon the public highways of this state, whether or not the tax imposed under chapter 221 has been paid on such fuel, or (B) for any other use, if the tax imposed under chapter 221 has been paid on such fuel and has not been refunded under the provisions of chapter 221”) Conn. Gen. Stat. § 12-412 • United States Government is exempt from sales taxes “(Taxes imposed by this chapter shall not apply to the gross receipts from the sale of and the storage, use or other consumption in this state with respect to the following items: Sales of tangible personal property or services to the United States, the state of Connecticut or any of the political subdivisions thereof, or its or their respective agencies”) Conn. Gen. Stat. § 12-412 • BUT, there is a petroleum products gross earnings tax. See below 	<ul style="list-style-type: none"> • Connecticut General Statutes • <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>CONNECTICUT (Continued)</p> <p>Main Number (860) 297-5962</p> <p>(860) 541-3243 Daryl Ostergren</p>	<p>Motor Fuel (Excise) Tax</p>	<p>\$0.434/gallon effective July 1, 2008</p>	<p>Conn. Gen. Stat. § 12-458</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Conn. Gen. Stat. § 12-458 (Fuel “sold to the United States” is exempt) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use • <u>Export</u>: Fuel transferred from storage within the state to some point outside the state is exempt Conn. Gen. Stat. § 12-458 <ul style="list-style-type: none"> – Distributors report export on Motor Fuel Tax Return (Form O-MF1) 	<ul style="list-style-type: none"> • Link to Connecticut General Statutes-Motor Fuels Tax • <u>Fleet Card</u>: Refunds available through oil companies/distributors (they take credit on returns filed with state) • <u>Tax Imposition</u>: Tax is imposed on distributor for the account of the purchaser or consumer on each gallon of fuel sold or used in the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
CONNECTICUT (Continued)	Gasohol (Excise) Tax E85	\$0.25/gallon \$0.01 ethanol tax break terminated June 30, 2004	Conn. Gen. Stat. § 12-458	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Conn. Gen. Stat. § 12-458 <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use • <u>Export</u>: Fuel transferred from storage within the state to some point outside the state is exempt Conn. Gen. Stat. § 12-458 <ul style="list-style-type: none"> – Distributors report export on Motor Fuel Tax Return (Form O-MF1) 	<ul style="list-style-type: none"> • Link to Connecticut General Statutes-Motor Fuels Tax • <u>Fleet Card</u>: Refunds available through oil companies/distributors (they take credit on returns filed with state) • <u>Tax Imposition</u>: Tax is imposed on distributor for the account of the purchaser or consumer on each gallon of fuel sold or used in the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
CONNECTICUT (Continued)	Diesel Fuel (Excise) Tax B20 (Biodiesel)	\$0.396/gallon (eff. July 1, 2010, formerly \$0.451/gallon)	Conn. Gen. Stat. § 12-458	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Conn. Gen. Stat. § 12-458 <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use • <u>Export</u>: Fuel transferred from storage within the state to some point outside the state is exempt Conn. Gen. Stat. § 12-458 <ul style="list-style-type: none"> – Distributors report export on Motor Fuel Tax Return (Form O-MF1) 	<ul style="list-style-type: none"> • Link to Connecticut General Statutes-Motor Fuels Tax • <u>Fleet Card</u>: Refunds available through oil companies/distributors (they take credit on returns filed with state) • <u>Tax Imposition</u>: Tax is imposed on distributor for the account of the purchaser or consumer on each gallon of fuel sold or used in the state
	Jet Fuel Tax	No tax			

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>CONNECTICUT (Continued)</p> <p>(860) 541-3243 Daryl Ostergren</p>	<p>Petroleum Products Gross Earnings Tax</p>	<p>7.0 % July 1, 2007 - July 1, 2008</p> <p>(Effective rate is 7.5269%)</p> <p>July 1, 2008 - July 1, 2013 rate remains at 7.0% (effective rate is 7.5269%)</p> <p>Note: July 1, 2013 the tax will increase from 7% to 8.1% for gas only (effective rate 8.814%).</p> <p>(Tax applies to the first sale* of all fuel in CT, except Nos. 1 and 2 heating oils used for heating, bunker fuels, and diesel fuel)</p> <p>*First sale of petroleum products within the state means the initial sale</p>	<p>Conn. Gen. Stat. § 12-587</p>	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt (tax applies to distributor) • The following products are exempt from the tax: ASTM Spec for Heating Oil D396-69, commonly known as Number 2 heating oil, to be used for heating purposes; Kerosene, commonly known as Number 1 oil, to be used for heating. • <u>Export</u>: “Gross earnings derived from the first sale of the following petroleum products within this state shall be exempt from tax: (A) Any petroleum products sold for exportation from this state for sale or use outside this state” • “Use for heating” involves the raising of the temperature, and the making warm or hot, of space or tangible personal property. It includes heating 	<ul style="list-style-type: none"> • Statute says rate is 6.3% but because “gross earnings” definition includes the tax in the definition of earnings, the effective rate is higher. Calculation is tax rate divided by 1 minus tax rate. • Tax applies to LS#1 and LS#2 – product must be called heating oil to be an exempt product • <u>Future rates</u>-- July 1, 2006 - July 1, 2007 = 6.3 % (effective rate of 6.7236%) July 1, 2007 - July 1, 2008 = 7.0 % (effective rate of 7.5269%) July 1, 2008 - July 1, 2013 = 7.0 % (effective rate of 7.5269%) July 1, 2013 = 8.1% (effective rate of 8.8139%) • CERT-116 (Exempt Petroleum Products Certificate) (for heating oils and bunker fuels)

		<p>of a petroleum product delivered to a location in this state</p> <p>Calculation of tax is basically everything on invoice but state and federal excise tax</p>		<p>interior building space and heating manufacturing materials</p> <p>Ruling 92-6</p> <ul style="list-style-type: none"> - It generally would not include use of No. 1 or No. 2 diesel in generators (because the fuel is being used to run the generator, not heat something) <ul style="list-style-type: none"> • Exemption for Commercial Heating Oil Containing Certain Alternative Fuels: Effective July 1, 2006, gross earnings derived from the first sale of a commercial heating oil blend containing not less than 10% alternative fuels derived from agricultural produce, food waste, waste vegetable oil, or municipal solid waste, including, but not limited to biodiesel or low sulfur dyed diesel fuel, are exempt from tax. <p>Taxpayers may only claim this exemption for a heating oil blend when such blend is used for commercial heating. This exemption may not be claimed for an oil blend used for any other purpose.</p>	<ul style="list-style-type: none"> • Link to Chapter 227- Sale of Petroleum Products Gross Earnings Tax • Tax Imposition: Tax on gross earnings of companies engaged in the refining or distribution, or both, of petroleum products and which distribute products in the state; collected at time of first sale
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STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>CONNECTICUT (Continued)</p>	<p>Gross Earnings Tax (On natural gas suppliers)</p>	<p>5.263% of supplier's gross earnings (Should appear as 5.263% of invoiced amount)</p>	<p>Conn. Gen. Stat. § 12-265</p>	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • <u>Export</u>: No exemption 	<ul style="list-style-type: none"> • Statute says rate is 5% but because "gross earnings" definition includes the tax in the definition of earnings, the effective rate is 5.263% • Link to Chapter 212-Utilities Company Tax • <u>Tax Imposition</u>: Tax is imposed on natural gas supplier's gross earnings from manufacturing, selling or distributing gas

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
CONNECTICUT (Continued)	NORA Fee on #1 and #2 dyed diesel	\$0.002/gallon Suspended effective February 7, 2010 Suspended from February 6, 2005 to August 31, 2005 Reinstated effective September 1, 2005	42 U.S.C. § 6201 Note	<ul style="list-style-type: none"> • DoD is exempt (including the National Guard) • The Coast Guard is exempt • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance • Exemption for military • The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. • Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. • Additionally, this is a use fee, so it only attaches if the product is used for heating.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>DELAWARE</u>	Sales Tax			<ul style="list-style-type: none"> Delaware does not have a state or local sales tax 	
(302) 744-2715 (302) 744-2710 Michael Harrell	Motor Fuel (Excise) Tax Gasohol E85 Aviation Gasoline	\$0.23/gallon	Del. Code, tit. 30, § 5110	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Del. Code, tit. 30, § 5111 (Tax does not apply to “fuel sold and delivered to and used by the United States or any of the governmental agencies thereof”) <ul style="list-style-type: none"> – Must be Government plated vehicle – Base Exchanges are treated as part of United States when fuel is for their own use (Plating of vehicle determines exemption- must be Government plated) <u>Export</u>: Licensed distributor purchases fuel tax free and reports export on report filed with state 	<ul style="list-style-type: none"> Link to Del. Code Motor Fuel Tax Administration <u>Fleet Card</u>: Exempting at pump; retail station gets tax back from distributor, who takes credit on monthly report filed with state <u>Tax Imposition</u>: Tax imposed on all gasoline sold or used in state; collected by distributors Refunds (Aviation Gasoline): FBO gets tax back from distributor, who takes credit on monthly report filed with state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
DELAWARE (Continued)	Diesel Fuel (Excise) Tax B20 (Biodiesel)	\$0.22/gallon	Del. Code, tit. 30, § 5132	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Del. Code tit. 30, § 5132 (Tax does not apply to “fuel sold and delivered to and used by the United States or any of the governmental agencies thereof”) <ul style="list-style-type: none"> – Must be Government plated vehicle – Base Exchanges are treated as part of United States when fuel is for their own use (Plating of vehicle determines exemption-must be Government plated) • <u>Export</u>: Licensed distributor purchases fuel tax free and reports export on report filed with state 	<ul style="list-style-type: none"> • Link to Del. Code • <u>Fleet Card</u>: Exempting at pump; retail station gets tax back from distributor, who takes credit on monthly report filed with state • <u>Tax Imposition</u>: Tax imposed on all special fuel sold or used in state; collected by distributors
	Jet Fuel	No tax			

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>DELAWARE (Continued)</p> <p>(302) 577-8450</p>	<p>Hazardous Substance Tax</p>	<p>0.9% of taxable gross receipts derived from the sale of petroleum or petroleum products</p>	<p>Del. Code, tit. 7, § 9114</p>	<ul style="list-style-type: none"> • United States Government (including National Guard) is <u>not</u> exempt <ul style="list-style-type: none"> – There is no exemption for sales to the US government. Delaware law specifies that sales to the U.S. government are deemed to be sales at wholesale, which are subject to wholesaler gross receipts taxes, including the hazardous substance cleanup tax – HOWEVER, IF THE FUEL IS USED TO HEAT AMBIENT SPACE and the government provides a letter or document that they are using it in such manner then no Hazardous Substance Cleanup tax • <u>Export</u>: If fuel is exported from state, tax does not apply; seller completes and maintains Form 373, Wholesale 	<ul style="list-style-type: none"> • Link to Del. Code • Rate effective from June 30, 1993, until January 1, 2012 • <u>Tax Imposition</u>: Tax imposed on wholesaler or importer on all taxable gross receipts derived from the sale of petroleum or petroleum products; wholesaler or importer may list, as a separate line item on an invoice, the amount of the fees due

				Exemption Certificate	
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STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
DELAWARE (Continued)	NORA Fee on #1 and #2 dyed diesel	\$0.002/gallon Suspended effective February 7, 2010 Suspended from February 6, 2005 to August 31, 2005 Reinstated effective September 1, 2005	42 U.S.C. § 6201 Note	<ul style="list-style-type: none"> • DoD is exempt (including the National Guard) • The Coast Guard is <u>exempt</u> • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance • Exemption for military • The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. • Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. • Additionally, this is a use fee, so it only attaches if the product is used for

					heating.
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STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>DISTRICT OF COLUMBIA</u></p> <p><u>DC Code</u></p>	Sales Tax			<ul style="list-style-type: none"> • Sales tax does not applicable to fuel when motor fuel tax applies (“Gross receipts from the following sales shall be exempt from the tax imposed by this chapter: Sales of motor-vehicle fuels upon the sale of which a tax is imposed by Chapter 23 of this title, as amended or as may be hereafter amended”) D.C. Code Ann. § 47-2005 • United States Government is exempt from sales taxes (“Gross receipts from the following sales shall be exempt from the tax imposed by this chapter: Sales to the United States or the District or any instrumentality thereof except sales to national banks and federal savings and loan associations”) D.C. Code Ann. § 47-2005 	<ul style="list-style-type: none"> • <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>DISTRICT OF COLUMBIA (Continued)</p> <p>Office of Tax and Revenue (202) 727 4829</p> <p>Tom Docherty (202) 442-6592</p>	<p>Motor Fuel (Excise) Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.20/gallon</p>	<p>D.C. Code Ann. § 47-2301</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt D.C. Mun. Regs. tit. 9, § 9-807.1 (“Sales of motor fuel to the United States government and its agencies shall not be subject to the tax”) <ul style="list-style-type: none"> Base Exchanges: unclear, but should be exempt if going into Government plated vehicles <u>Export</u>: Licensed motor carrier presents license at terminal and can get fuel tax free; responsible for charging applicable jurisdiction’s tax where product is delivered 	<ul style="list-style-type: none"> Note: D.C. Municipal Regulations are not currently available on line Tax applies to “motor vehicle fuels” which include “gasoline, diesel fuel, and other volatile and flammable liquid fuels produced or compounded for the purpose of operating or propelling internal combustion engines. It also includes benzol, benzene, naphtha, kerosene, heating oils, all liquefied petroleum gases, and all combustible gases and liquids suitable for the generation of power for propulsion of motor vehicles when advertised, offered for sale, sold for use, or used, alone, or blended or compounded with other products, for the purpose of operating or propelling internal combustion engines” <u>Fleet Card</u>: Refunds available through oil companies/retailers (they take credit with DC government) <u>Tax Imposition</u>: Tax is imposed on motor vehicle fuels within the District of Columbia, sold or otherwise disposed of by an importer or by a user, or used for commercial purposes

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
DISTRICT OF COLUMBIA (Continued)	Diesel Fuel (Excise) Tax B20 (Biodiesel)	\$0.20/gallon	D.C. Code Ann. § 47-2301	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt D.C. Mun. Regs. tit. 8, § 807 .1 ("Sales of motor fuel to the United States government and its agencies shall not be subject to the tax") <ul style="list-style-type: none"> Base Exchanges: unclear, but should be exempt if going into Government plated vehicles <u>Export</u>: Licensed motor carrier presents license at terminal and can get fuel tax free; responsible for charging applicable jurisdiction's tax where product is delivered 	<ul style="list-style-type: none"> "Motor vehicle fuels" include "gasoline, diesel fuel, and other volatile and flammable liquid fuels produced or compounded for the purpose of operating or propelling internal combustion engines. It also includes benzol, benzene, naphtha, kerosene, heating oils, all liquefied petroleum gases, and all combustible gases and liquids suitable for the generation of power for propulsion of motor vehicles when advertised, offered for sale, sold for use, or used, alone, or blended or compounded with other products, for the purpose of operating or propelling internal combustion engines." <u>Fleet Card</u>: Refunds available through oil companies/retailers (they take credit with DC government) <u>Tax Imposition</u>: Tax is imposed on motor vehicle fuels within the District of Columbia, sold or otherwise disposed of by an importer or by a user, or used for commercial purposes

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
DISTRICT OF COLUMBIA (Continued)	Jet Fuel	No tax			
	Heating Oil	\$0.187 per gallon of heating oil delivered to nonresidential end-users	D.C. Code Ann. § 47-2501(a-4)(1)	<ul style="list-style-type: none"> • Sales to United States Government are <u>not</u> exempt • <u>Export</u>: Licensed motor carrier presents resale for heating oil exemption certificate and can obtain fuel tax-free 	<ul style="list-style-type: none"> • <u>Tax Imposition</u>: Tax is imposed on the basis of an affidavit of the total amount of heating oil delivered that is supplied by the person delivering heating oil to an end-user in the District

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
DISTRICT OF COLUMBIA (Continued)	Natural Gas	\$0.07777 per therm of natural gas delivered to nonresidential end-users Tax appears on utility distribution bill, not contractor's invoice	D.C. Code Ann. § 47-2501	<ul style="list-style-type: none"> • Sales to United States Government are <u>not</u> exempt • <u>Export</u>: Licensed motor carrier presents resale for heating oil exemption certificate and can obtain fuel tax-free 	<ul style="list-style-type: none"> • <u>Tax Imposition</u>: Tax is imposed on the basis of an affidavit of the total amount of heating oil delivered that is supplied by the person delivering heating oil to an end-user in the District
	Right of Way Fee (Natural Gas)	\$0.0351 per therm		<ul style="list-style-type: none"> • Sales to United States Government are <u>not</u> exempt 	
	Natural Gas Trust Fund	\$0.055 per therm		<ul style="list-style-type: none"> • Sales to United States Government are <u>not</u> exempt 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
DISTRICT OF COLUMBIA (Continued)	NORA Fee on #1 and #2 dyed diesel	\$0.002/gallon Suspended effective February 7, 2010 Suspended from February 6, 2005 to August 31, 2005 Reinstated effective September 1, 2005	42 U.S.C. § 6201 Note	<ul style="list-style-type: none"> • DoD is exempt (including the National Guard) • The Coast Guard is <u>exempt</u> • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance • Exemption for military • The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. • Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. • Additionally, this is a use fee, so it only attaches if the product is used for heating.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>FLORIDA</u>	Sales Tax			<ul style="list-style-type: none"> • Sales taxes do not apply to fuel (other than within state fuel tax rate; see below) • United States Government is exempt from sales taxes (“There are also exempt from the tax imposed by this chapter sales made to the United States Government, a state, or any county, municipality, or political subdivision of a state when payment is made directly to the dealer by the governmental entity”) Fla. Stat. § 212.08(6) 	<ul style="list-style-type: none"> • Link to Florida Statutes • County Rates for 2005

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>FLORIDA (Continued)</p> <p>Department of Revenue (850) 488-6800</p> <p>Vera Edwards (850) 922-4762</p>	<p>Motor Fuel (Excise) Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.162/ gallon (State rate) + Local option tax (see link to chart on right) (chart w/ 2009 rates added to the right)</p> <p>Effective January 1, 2011</p>	<p>Fla. Stat. § 206.41</p> <p>State Tax is comprised of:</p> <p>Constitutional fuel tax imposed by § 206.41(1)(a)</p> <p>County fuel tax imposed by § 206.41(1)(b)</p> <p>Municipal fuel tax imposed by § 206.41(1)(c)</p> <p>Fuel sales tax imposed by 206.41(1)(g) + SCETS imposed by § 206.41(1)(f) and 206.87(1)(d) + Other Fuel Taxes/Fees is Coastal Protection Tax, Water Quality Tax, Inland Protection Tax and Agricultural Inspection Fee + Ninth-cent tax imposed by § 206.41(1)(d) + First Local Option and Additional Local Option imposed by § 206.41(1)(e)</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt from most taxes (if sold in bulk lots of not less than 500 gallons). There is no exemption from the environmental taxes (Coastal Protection Tax, Water Quality Tax, Inland Protection Tax) discussed later. <p>Fla. Stat. § 206.62 (Every terminal supplier, importer or wholesaler of motor fuels “shall be exempt from the payment of all excise taxes upon motor fuels sold by such person in the state to the United States or its departments or agencies when the motor fuel is sold and delivered by the terminal supplier or importer in bulk lots of not less than 500 gallons in each delivery to and for the exclusive use by the United States or its departments or agencies”)</p> <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use 	<p>2011 Motor Fuel Tax Rates</p> <ul style="list-style-type: none"> Ninth-Cent, Local Option, Additional Local Option and State Enhanced Transportation System Tax (SCETS) Motor Fuel Tax Rates for 2011 Beginning January 1, 2009, in addition to the \$0.161 state fuel taxes collected at the loading rack, terminal suppliers must also collect a minimum local option fuel tax in the amount of \$0.106 on each gallon of gasoline sold to licensed wholesalers. Total fuel taxes collected by terminal suppliers on gasoline sold to wholesalers shall be \$0.267 per gallon

				<ul style="list-style-type: none">- Contractor uses its invoice as evidence to report exempt sale to state• If less than 500 gallons and tax applies, invoice separately	
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STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>FLORIDA (Continued)</p> <p>Department of Revenue (850) 488-6800</p> <p>Vera Edwards (850) 922-4762</p>	<p>CONTINUED</p> <p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.162/gallon (State rate) + Local option tax (see link to chart on right)</p>		<ul style="list-style-type: none"> • <u>Export:</u> <ul style="list-style-type: none"> – A licensed exporter is authorized to take a credit on its monthly fuel tax return or apply for a refund of all state fuel tax and local option fuel tax paid on fuel exported from the state. To establish the right to refund, an exporter must provide a copy of the return filed in the destination state showing the import of all fuels claimed for refund Fl. Stat. § 206.051 – A licensed exporter may purchase from a terminal supplier at a terminal taxable motor fuels for export without paying the tax imposed 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; and (d) the terminal supplier collects and remits to the state of destination all taxes imposed on said fuel by the destination state Fl. Stat. § 206.052 	<ul style="list-style-type: none"> • Rates adjusted annually • Florida Tax Information Publications (TIPs) • Link to Florida Statutes • <u>Tax Imposition:</u> Imposed on motor fuel; generally at time of removal • <u>Fleet Card:</u> Although law says Government only exempt for quantities over 500 gallons, Florida is refunding taxes paid at retail pumps • Ninth-Cent, Local Option, Additional Local Option and State Comprehensive Enhanced Transportation System Tax (SCETS) Motor Fuel Tax Rates for 2011

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
FLORIDA (Continued)	Diesel Fuel (Excise) Tax B20 (Biodiesel)	\$0.300/gallon Effective January 1, 2011	Fl. Stat. § 206.87	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt from most taxes (if sold in bulk lots of not less than 500 gallons). There is no exemption from the environmental taxes (Coastal Protection Tax, Water Quality Tax, Inland Protection Tax) discussed later. <p>Fla. Stat. § 206.8745 (“The provisions of subsection (1) do not apply 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”)</p> <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use Contractor uses its as evidence to report exempt sale to state <ul style="list-style-type: none"> If less than 500 gallons, tax applies 	<ul style="list-style-type: none"> Rates adjusted annually Link to Florida Statutes <u>Tax Imposition:</u> Imposed on diesel fuel; generally at time of removal

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
FLORIDA (Continued)	CONTINUED Diesel Fuel Tax B20 (Biodiesel)			<ul style="list-style-type: none"> • <u>Export</u>: 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 is exempt: facilities operated by the supplier; 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; 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 <ul style="list-style-type: none"> – 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 <p>Fl. Stat. § 206.874</p>	<ul style="list-style-type: none"> • <u>Fleet Card</u>: Although law says Government only exempt for quantities over 500 gallons, Florida is refunding taxes paid at retail pumps • Suppliers can file for refund or credit Fla. Stat. § 206.8745

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>FLORIDA (Continued)</p> <p>Ron Gay (850) 922-4732</p> <p>Linwood Taylor (850) 488-0717</p>	<p>Jet Fuel (Excise) Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha-based fuels (JP-4, Jet B, Jet 50)</p> <p>Aviation Gasoline Tax</p>	<p>\$0.069/gallon</p>	<p>Fla. Stat. § 206.9825</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Fla. Stat. § 206.9875 (“Aviation fuel purchased by the United States or any department or agency of the United States is exempt from the tax imposed by this part when used in governmental aircraft. Any dealer of aviation fuel is entitled to a refund of any tax he or she has paid upon any aviation fuel purchased under such exemption”) <p>Sales of Aviation Fuel to the United States Government. The sale by terminal suppliers and wholesalers of aviation fuel or undyed kerosene in quantities of 500 gallons or more per delivery to the United States Government, its departments, or its agencies is exempt from tax. Fl. Admin. Code Ann. r. 12B-5.300</p> <ul style="list-style-type: none"> <u>Export</u>: Terminal suppliers of aviation fuel or undyed kerosene may sell aviation fuel or undyed kerosene to exporters; sell aviation fuel or undyed kerosene to licensed exporters for removal from Florida; export aviation fuel or undyed kerosene directly from the terminal, 	<ul style="list-style-type: none"> Link to Florida Statutes "Aviation fuel" means fuel for use in aircraft and includes aviation gasoline and aviation turbine fuels and kerosene” <u>Tax Imposition</u>: Imposed upon every gallon of aviation fuel sold in the state, or brought into the state for use; collected by aviation fuel dealer

				without tax	
	Gross Receipts Tax on Utility Services (electricity and natural gas)	2.5% of gross receipts	Fla. Stat. § 203.01	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are <u>not</u> exempt • <u>Export</u>: No exemption 	<ul style="list-style-type: none"> • <u>Tax Imposition</u>: Tax is imposed on gross receipts of seller on sales of natural gas and electricity • Link to Florida Statutes

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>FLORIDA (Continued)</p> <p>Department of Agriculture Eric Hamilton (850) 414-6001</p>	<p>(Weights and Measures) Inspection Fee</p>	<p>\$0.00125/gallon</p>	<p>Fla. Stat. § 525.09</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Fla. Stat. § 525.09 ("This inspection fee shall be imposed in the same manner as the motor fuel tax pursuant to s. 206.41") <ul style="list-style-type: none"> United States Government exempt from motor fuel tax if sold in bulk lots of not less than 500 gallons under Fla. Stat. § 206.8745 Base Exchanges are treated as part of United States when fuel is for their own use <u>Export</u>: No inspection fee charged on petroleum fuels unloaded in any of the Florida ports for shipment into other states 	<ul style="list-style-type: none"> <u>Tax Imposition</u>: Tax is imposed to defray the expenses incident to inspecting, testing, and analyzing petroleum fuels Fee is imposed on gasoline, kerosene (except when used as aviation turbine fuel), diesel and fuel oil for sale or use in the state Fee is collected from distributors, etc.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>FLORIDA (Continued)</p>	<p>Inland Protection (Excise) Tax (Frequently combined with water quality and coastal protection tax and called “pollutant taxes”)</p>	<p>\$0.0190476/gallon (\$0.80 per barrel)</p>	<p>Fla. Stat. § 206.9935</p>	<ul style="list-style-type: none"> • United States Government (including National Guard) is <u>not</u> exempt • <u>Export</u>: Petroleum products exported from the first storage facility where they are held in this state, or bunkered into marine vessels engaged in interstate or foreign commerce by the licensed terminal supplier, importer, wholesaler, or producer who first imported them, are exempt from the tax imposed for inland protection and water quality Fl. Admin. Code Ann. r. 206.9941 	<ul style="list-style-type: none"> • Pollutant Tax Rates • Rates are in effect as of January 1, 2000. Rates can change depending on the unobligated balance of the trust funds • Tax applies to the following fuels: aviation gasoline and gas blending components; naphtha-type jet fuel; kerosene-type jet fuel; kerosene; distillate fuel oil; residual fuel oil; naphtha of less than 400 degrees F for petroleum feed; special naphthas; road oil; still gas; unfinished oils; motor gas blending components (e.g., ethanol when used for blending); waste oils Fl. Admin. Code Ann. r. 12B-5.400 • Link to Florida Statutes • <u>Tax Imposition</u>: Tax imposed on licensees when product is first sold or first removed from storage

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>FLORIDA (Continued)</p>	<p>Water Quality (Excise) Tax</p> <p>(Frequently combined with inland protection and coastal protection tax and called “pollutant taxes”)</p>	<p>\$0.00119/gallon (\$0.05 per barrel) on petroleum products</p> <p>\$0.025/gallon on motor oil and lubricants</p> <p>*Rates are in effect as of January 1, 2000. Rates can change depending on the unobligated balance of the trust funds)</p>	<p>Fla. Stat. § 206.9935</p>	<ul style="list-style-type: none"> • United States Government (including National Guard) is <u>not</u> exempt • <u>Export</u>: Petroleum products exported from the first storage facility where they are held in this state, or bunkered into marine vessels engaged in interstate or foreign commerce by the licensed terminal supplier, importer, wholesaler, or producer who first imported them, are exempt from the tax imposed for inland protection and water quality Fl. Admin. Code Ann. r. 206.9941 	<ul style="list-style-type: none"> • Tax applies to the following fuels: aviation gasoline and gas blending components; naphtha-type jet fuel; kerosene-type jet fuel; kerosene; distillate fuel oil; residual fuel oil; naphtha of less than 400 degrees F for petroleum feed; special naphthas; road oil; still gas; unfinished oils; motor gas blending components (e.g., ethanol when used for blending); waste oils <p>Fl. Admin. Code Ann. r. 12B-5.400</p> <ul style="list-style-type: none"> • Link to Florida Statutes • <u>Tax Imposition</u>: Tax imposed on licensees when product is first sold or first removed from storage

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
FLORIDA (Continued)	Coastal Protection (Excise) Tax (Frequently combined with water quality and inland protection tax and called “pollutant taxes”)	\$0.000476/gallon (\$0.02 per barrel)	Fla. Stat. § 206.9935	<ul style="list-style-type: none"> • United States Government (including National Guard) is <u>not</u> exempt • No export exemption 	<ul style="list-style-type: none"> • Pollutant Tax Rates • Rates are in effect as of January 1, 2000. Rates can change depending on the unobligated balance of the trust funds • Tax applies to the following fuels: aviation gasoline and gas blending components; naphtha-type jet fuel; kerosene-type jet fuel; kerosene; distillate fuel oil; residual fuel oil; naphtha of less than 400 degrees F for petroleum feed; special naphthas; road oil; still gas; unfinished oils; motor gas blending components (e.g., ethanol when used for blending); waste oils Fl. Admin. Code Ann. r. 12B-5.400 • Link to Florida Statutes • <u>Tax Imposition:</u> Tax imposed on licensees when product is first sold or first removed from storage

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>GEORGIA</u>	<p>Sales Tax (Applies to retail price of fuel)</p> <p>Starting January 1, 2004, state changed the method of collecting and remitting the 3% Second Motor Fuel Excise Tax and the 1% State Sales and Use Tax on sales or use of motor fuel. Effective January 1, 2004, all licensed motor fuel distributors in the State will begin collecting a Prepaid State Tax on all motor fuel. This tax will be prepaid to the supplier</p>	<p>4% Prepaid State Tax Rate (this rate is made up of a 1% sales tax component plus a 3% Second Motor Fuel Excise Tax Component)</p> <p>1. Gasoline. \$0.101 effective as of January 1, 2011</p> <p>2. Diesel (Clear/Dyed) \$0.113/gal January 1, 2011</p> <p>3. Aviation Gasoline \$0.179/gal January 1, 2011</p> <p>4. Gasohol/E85/CNG \$0.100 effective January 1, 2011</p> <p>If the above 4% rate was prepaid by the fuel distributor, only the 1% portion that is sales tax is refundable (the amount equal to the above rates minus the below 3% rates). For the National Guard, there is NO exemption for the 3% Second Motor Fuel Excise Tax component.</p> <p>3% Second Motor Fuel Excise Tax Gasoline. \$0.076/gal effective as of January 1,</p>	<p>Motor Fuel Sales and Use Tax Ga. Code § 48-8-3.1 + Second Motor Fuel Sales and Use Tax Ga. Code § 48-9-14</p>	<ul style="list-style-type: none"> U.S. Government and National Guard are exempt from the 1% sales tax on motor fuel. U.S. Government is also exempt from the 3% Second Motor Fuel Sales and Use Tax. National Guard is NOT exempt from the 3% Second Motor Fuel Sales and Use Tax. <p>(“The sales and use taxes levied or imposed by this article shall not apply to: (1) Sales to the United States government, this state, ... or any bona fide department of such governments when paid for directly to the seller by warrant or appropriated government funds”) Ga. Code § 48-8-3 (this is the 1% sales tax)</p>	<ul style="list-style-type: none"> Georgia Prepaid Motor Fuel Tax Rates, January 2011 Fleet Card: Refunds should be available through oil companies/retailers (they take credit with state on return) - See Sales and Use Tax Report, Exemption/ Deduction Worksheet, page 15 Sales Tax Rates by County The Prepaid State Tax Rates must be collected by the licensed distributor on all sales of motor fuel sold to any purchaser not licensed as a Georgia distributor

		<p>2011</p> <p>Diesel (Clear/Dyed) \$0.085/gal January 1, 2011</p> <p>Aviation Gasoline \$0.135/gal January 1, 2011</p> <p>Gasohol/E85/CNG \$0.075/gal effective as of January 1, 2011</p>		<p>exemption)</p> <p>See Ga. Code § 48-9-3 (U.S. government is exempt but no National Guard exemption for the Second Motor Fuel Excise Tax)</p>	
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STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>GEORGIA (Continued)</p> <p>Motor Fuel Tax Division (404) 417-6712</p>	<p>Motor Fuel (Excise) Tax</p> <p>Gasohol</p> <p>E85</p> <p>Compressed Natural Gas (CNG)</p>	<p>\$0.076/gallon</p>	<p>Ga. Code § 48-9-3 and § 48-9-14</p>	<ul style="list-style-type: none"> U.S. Government is exempt. No National Guard exemption from the motor fuel (excise) tax. <p>Ga. Code § 48-9-3 (No tax on licensed distributors on “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”)</p> <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use <ul style="list-style-type: none"> <u>Export</u>: No tax for sales by duly licensed distributors on sales of motor fuel to a licensed distributor for export <p>Ga. Code § 48-9-3</p>	<ul style="list-style-type: none"> Link to Georgia Code <u>Fleet Card</u>: Refunds available through oil companies/retailers (they take credit with state on return) <u>Tax Imposition</u>: Tax is imposed on distributors who sell or use motor fuel within the state; state intends that legal incidence of tax falls on distributor

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
GEORGIA (Continued)	Diesel Fuel (Excise)Tax B20 (Biodiesel)	\$0.085/gallon	Ga. Code § 48-9-3 and § 48-9-14	<ul style="list-style-type: none"> U.S. Government is exempt. No National Guard exemption from the diesel fuel (excise) tax. Ga. Code § 48-9-3 (No tax on licensed distributors on “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”) <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use <u>Export</u>: No tax for sales by duly licensed distributors on sales of motor fuel to a licensed distributor for export Ga. Code § 48-9-3 	<ul style="list-style-type: none"> Link to Georgia Code <u>Tax Imposition</u>: Tax is imposed on distributors who sell or use motor fuel within the state; state intends that legal incidence of tax falls on distributor <u>Fleet Card</u>: Refunds available through oil companies or distributors (they take credit with state on return)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>GEORGIA (Continued)</p> <p>L. Holcombe (404) 417-6703</p>	<p>Jet Fuel (Excise) Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha-based fuels (JP-4, Jet B, Jet 50)</p> <p>Aviation Gasoline Tax</p>	<p>\$0.135/gallon</p>	<p>Ga. Code § 48-9-3 and § 48-9-14</p>	<ul style="list-style-type: none"> U.S. Government is exempt. No National Guard exemption from the jet fuel (excise) tax. Ga. Code § 48-9-3 (No tax on licensed distributors on “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”) <u>Export</u>: No tax for sales by duly licensed distributors on sales of motor fuel to a licensed distributor for export Ga. Code § 48-9-3 	<ul style="list-style-type: none"> Link to Georgia Code <u>Tax Imposition</u>: Tax is imposed on distributors who sell or use motor fuel within the state; state intends that legal incidence of tax falls on distributor Refunds: All resellers must have a distributor license to resell fuel. FBO would state in the tax report that it sold to the United States

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>GEORGIA (Continued)</p> <p>Georgia Department of Natural Resources, Underground Storage Tanks 404-362-2687</p> <p>Winthrop Brown (404) 675-6014</p>	<p>Underground Storage Tank Fee</p>	<p>\$0.005/gallon</p>	<p>Ga. Code. § 12-13-10</p>	<ul style="list-style-type: none"> • United States Government is exempt when it operates the facility receiving/storing the fuel <p>Ga. Code. § 12-13-10</p> <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States (so long as military owns the land tank is located on) <ul style="list-style-type: none"> • Activity should file Form G.1, Notice of Election of Non-Participation in Georgia Underground Storage Tank Fund ("opt out") <ul style="list-style-type: none"> • <u>Export</u>: Petroleum product which is subsequently exported from this state is exempt from the fee <p>Ga. Code. § 12-13-10</p>	<ul style="list-style-type: none"> • Link to Georgia Code • Tax applies to into-plane contracts since FBO is receiving and storing the fuel • <u>Tax Imposition</u>: Potential claimant pays an environmental assurance fee on each gallon of petroleum products imported into the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>HAWAII</u>	Sales Tax			<ul style="list-style-type: none"> • There is <u>no sales</u> tax on fuel. However, there is a gross receipts or general excise tax imposed on businesses, including retailing. The rate for retailing is 4%. Businesses are not required to pass this cost to the customers, but may “opt” to do so • United States Government is exempt from the general excise tax <ul style="list-style-type: none"> - Includes National Guard <p>(“Any provision of law to the contrary notwithstanding, there shall be exempted from, and excluded from the measures of, the tax imposed by chapter 237 all sales, and the gross proceeds of all sales, of: (3) Other tangible personal property sold by any person licensed under this chapter to the United States (including any agency, instrumentality...) but the person making such sale shall nevertheless, within the meaning of this chapter, be deemed a licensed seller Haw. Rev. Stat. § 237.25</p>	<ul style="list-style-type: none"> • Tax Facts 96-1, General Excise Vs. Sales Tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>HAWAII (Continued)</p> <p>Tax Information (800) 222-3229</p> <p>Technical Assistance (808) 587-1577</p>	<p>Motor Fuel (License) Tax</p> <p>Gasohol</p> <p>(Comprised of state and county taxes)</p>	<p>\$0.258 to \$0.335/gallon</p>	<p>\$0.17 Haw. Rev. Stat. § 243-4 +</p> <p>City and County of Honolulu \$.165/gallon</p> <p>County of Maui \$0.16/gallon</p> <p>County of Hawaii \$0.088/gallon</p> <p>County of Kauai \$0.13/gallon Haw. Rev. Stat. § 243-5</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Haw. Rev. Stat. § 243-7 (Title 14) ("Tax does not apply to fuel sold to the government of the United States or any department thereof for official use of the government") <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use <u>Note</u>: The Environmental Response Surcharge is typically bundled into the fuel tax <u>Export</u>: Tax does not apply to fuel exported or sold to another licensed distributor; but distributor must report such exports to state Haw. Rev. Stat. § 243-7 	<ul style="list-style-type: none"> Hawaii's Fuel Tax Fact Sheet Link to Hawaii Revised Statutes, Chapter 243, Fuel Tax Law Schedule Of Fuel Tax Rates <u>Tax Imposition</u>: Imposed on distributor <u>Fleet Card</u>: Vendors are supposed to exempt tax (USPS reports 2 of every 3 vendors is exempting) <ul style="list-style-type: none"> From Tax Information Release No. 2001-3 (December 11, 2001): When a federal government agency or employee purchases fuel for official use (with a Fleet Card), the transaction is an exempt sale to the federal government <ul style="list-style-type: none"> The federal government does not have to file for a refund of fuel taxes on exempt sales because the financial institution issuing the Fleet Card or the credit card transaction processor should exclude Hawaii fuel taxes on the billing to the Federal government <ul style="list-style-type: none"> If taxes were passed-on in the billing, the Federal government should request a revised billing that excludes the fuel taxes Because the fuel taxes may be passed-on by the distributor to the gas station, the gas station may claim a credit from the distributor for exempt sales The distributor may file for a refund of the fuel taxes for exempt sales

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>HAWAII (Continued)</p> <p>Tax Information (800) 222-3229</p> <p>Technical Assistance (808) 587-1577</p>	<p>Motor Fuel Tax</p> <p>CONTINUED</p> <p>Gasohol</p> <p>(Comprised of state and county taxes)</p> <p>(Retail price includes sales tax (for which the Government is exempt))</p>				<ul style="list-style-type: none"> • <u>Refund</u>: Federal Government agencies line 5 of Form M-36 to claim a refund for fuel taxes and environmental response tax paid on purchases of fuel at service stations for official government use <ul style="list-style-type: none"> – According to state tax department, U.S. Government can file for refunds on transactions at retail service stations (see TF 99-01, No. 23)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>HAWAII (Continued)</p> <p>Tax Information (800) 222-3229</p> <p>Technical Assistance (808) 587-1577</p>	<p>Motor Fuel Tax E85</p>	<p>\$0.024 to \$0.062/ gallon</p>	<p>\$0.024 Haw. Rev. Stat. § 243-4 + City and County of Honolulu \$.024/gallon County of Maui \$0.038/gallon County of Hawaii \$0.013/gallon County of Kauai \$0.019/gallon Haw. Rev. Stat. § 243-5</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Haw. Rev. Stat. § 243-7 (Tax does not apply to fuel sold to the government of the United States or any department thereof for official use of the government") <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use <u>Export</u>: tax does not apply to fuel exported or sold to another licensed distributor; but distributor must report such exports to state Haw. Rev. Stat. § 243-7 	<p>– Schedule Of Fuel Tax Rates</p>

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>HAWAII (Continued)</p> <p>Tax Information (800) 222-3229</p> <p>Technical Assistance (808) 587-1577</p>	<p>Diesel Fuel Tax Off-Highway</p>	<p>\$0.02/ gallon (no county tax)</p>	<p>Haw. Rev. Stat. § 243-4</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Haw. Rev. Stat. § 243-7 (Tax does not apply to fuel sold to the government of the United States or any department thereof for official use of the government”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use • <u>Export</u>: tax does not apply to fuel exported or sold to another licensed distributor; but distributor must report such exports to state <p>Haw. Rev. Stat. § 243-7</p>	<p>– Schedule Of Fuel Tax Rates</p>

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>HAWAII (Continued)</p> <p>Tax Information (800) 222-3229</p> <p>Technical Assistance (808) 587-1577</p>	<p>Diesel Fuel Tax</p> <p>Bio-Diesel</p>	<p>\$0.04/ gallon</p> <p>(\$0.123/ gallon in City and County of Honolulu)</p>	<p>\$0.04 Haw. Rev. Stat. § 243-4 +</p> <p>City and County of Honolulu \$.083/gallon</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt <p>Haw. Rev. Stat. § 243-7 (Tax does not apply to fuel sold to the government of the United States or any department thereof for official use of the government”)</p> <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use <ul style="list-style-type: none"> <u>Export</u>: tax does not apply to fuel exported or sold to another licensed distributor; but distributor must report such exports to state <p>Haw. Rev. Stat. § 243-7</p>	<p>– Schedule Of Fuel Tax Rates</p>

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
HAWAII (Continued)	Diesel Fuel (License) Tax (Comprised of state and county taxes) Note: the Environmental Response Surcharge is typically bundled into the fuel tax	\$0.258 to \$0.335/gallon	\$0.17 Haw. Rev. Stat. § 243-4 + City and County of Honolulu \$.165/gallon County of Maui \$0.16/gallon County of Hawaii \$0.088/gallon County of Kauai \$0.13/gallon Haw. Rev. Stat. § 243-5	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Haw. Rev. Stat. § 243-7 (Tax does not apply to fuel sold to the government of the United States or any department thereof for official use of the government") <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use <u>Export</u>: tax does not apply to fuel exported or sold to another licensed distributor; but distributor must report such exports to state Haw. Rev. Stat. § 243-7 	<ul style="list-style-type: none"> Hawaii's Fuel Tax Fact Sheet Link to Hawaii Revised Statutes, Chapter 243, Fuel Tax Law Schedule Of Fuel Tax Rates <u>Fleet Card</u>: Vendors are supposed to exempt tax (USPS reports 2 of every 3 vendors is exempting) <ul style="list-style-type: none"> From Tax Information Release No. 2001-3 (December 11, 2001): When a federal government agency or employee purchases fuel for official use (with a Fleet Card), the transaction is an exempt sale to the federal government <ul style="list-style-type: none"> The federal government does not have to file for a refund of fuel taxes on exempt sales because the financial institution issuing the Fleet Card or the credit card transaction processor should exclude Hawaii fuel taxes on the billing to the Federal government If taxes were passed-on in the billing, the Federal government should request a revised billing that excludes the fuel taxes Because the fuel taxes may be passed-on by the distributor to the gas station, the gas station may claim a credit from the distributor for exempt sales The distributor may file for a refund of the fuel taxes for exempt sales

					<ul style="list-style-type: none">• <u>Tax Imposition:</u> Imposed on distributor
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STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>HAWAII (Continued)</p>	<p>Jet Fuel (License) Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha-based fuels (JP-4, Jet B, Jet 50)</p> <p>Aviation Gasoline Tax</p>	<p>\$0.02/gallon</p> <p>Effective October 1, 2007</p>	<p>Haw. Rev. Stat. §§ 243-4 and 243-5</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt <p>Haw. Rev. Stat. § 243-7 (Tax does not apply to fuel sold to the government of the United States or any department thereof for official use of the government”)</p> <ul style="list-style-type: none"> <u>Export</u>: Tax does not apply to fuel exported or sold to another licensed distributor; but distributor must report such exports to state <p>Haw. Rev. Stat. § 243-7</p>	<ul style="list-style-type: none"> Hawaii’s Fuel Tax Fact Sheet Link to Hawaii Revised Statutes, Chapter 243, Fuel Tax Law Schedule Of Fuel Tax Rates <u>Tax Imposition</u>: Imposed on distributor Refunds: If FBO cannot back out tax from bill, Government can use Form M-36 (Combined Claim For Refund Of Fuel Taxes Liquid Fuel (Gasoline))

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
HAWAII (Continued)	Environmental Response Tax	\$0.00119/gal (\$0.05/bbl.)	Haw. Rev. Stat. § 243-3.5	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Haw. Rev. Stat. § 243-7 (Fee does not apply to fuel sold to the government of the United States or any department thereof for official use of the government”) – Base Exchanges are treated as part of United States when fuel is for their own use • Note: This tax is typically bundled into the fuel tax • <u>Export</u>: Tax does not apply to fuel exported or sold to another licensed distributor; but every distributor must report such exports to state Haw. Rev. Stat. § 243-7 	<ul style="list-style-type: none"> • Hawaii’s Fuel Tax Fact Sheet • Link to Hawaii Revised Statutes, Chapter 243, Fuel Tax Law • <u>Tax Imposition</u>: Imposed on distributor

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>IDAHO</u>	Sales Tax			<ul style="list-style-type: none"> • If fuel tax is paid, there is no sales tax. If purchase is exempt from fuel taxes, sales tax is imposed (“Motor fuels, including gasoline, diesel and gaseous fuels, upon which the taxes are imposed by Title 63, Chapter 24, Idaho Code, are exempt from sales and use taxes”) Idaho Admin. Code § 35.01.02-078 (see page 63) • United States Government is otherwise exempt from sales tax (“There is exempted from the taxes imposed by this chapter the sale at retail, storage, use or other consumption of tangible personal property or taxable services which this state is prohibited from taxing under the constitution of the United States”) Idaho Code § 63-3622A • Idaho state government entities are also exempt 	<ul style="list-style-type: none"> • ST-104G, Sales Tax Exemption Claim • <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>IDAHO (Continued)</p> <p>Fuel Tax Division (208) 327-7092 (mornings) (208) 334-7855 (afternoon) (Randy Nilson)</p>	<p>Motor Fuel (Excise) Tax</p>	<p>\$0.25/gallon</p>	<p>Idaho Code § 63-2405</p> <p>Tax is imposed on gasoline. "Gasoline" means any mixture of volatile hydrocarbons suitable as a fuel for the propulsion of motor vehicles or motorboats.</p> <p>"Gasoline" also means aircraft engine fuels when used for the operation or propulsion of motor vehicles or motor boats and includes gasohol, but does not include special fuels</p> <p>Idaho Code § 63-2401</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are <u>not</u> exempt • Idaho National Guard is exempt for off highway usage (can be purchased tax free) <p>Idaho Code § 63-2407 (Each licensed distributor shall deduct from his monthly report "motor fuel sold to the Idaho national guard for use in aircraft and in vehicles used off public highways provided, however, such deduction is supported by an exemption certificate signed by an authorized officer of the Idaho national guard")</p> <ul style="list-style-type: none"> – Can calculate on highway and off highway use and pay on highway percentage of tax when ordering – Off highway refund available to Idaho National Guard if they paid tax (use Form 75 for refund) – "Highway" defined in Other Information column to right 	<ul style="list-style-type: none"> • Questions and Answers on Idaho Fuel Tax • Link to Idaho Statutes • Link to Idaho Administrative Code • <u>Fleet Card:</u> N/A (no Government exemption) • <u>Tax Imposition:</u> Tax imposed on all fuel received; paid by the licensed distributor

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>IDAHO (Continued)</p> <p>Fuel Tax Division (208) 334-7855 (Randy Nilson)</p>	<p><u>CONTINUED</u></p> <p>Motor Fuel Tax</p>			<ul style="list-style-type: none"> • <u>Export</u>: Licensed distributors can deduct motor fuel exported from the state (other than in the supply tanks of motor vehicles, motor boats or aircraft) on monthly report <ul style="list-style-type: none"> – Must be supported by a shipping document, an invoice signed by the purchaser, or other proper documents approved by the state – Additional rules -- Purchaser is not a licensed distributor and the seller can establish that any tax due in the jurisdiction to which the motor fuel is destined is paid, or purchaser is a licensed distributor in the jurisdiction to which the fuel is destined <p>Idaho Code § 63-2407; Idaho Admin. Code § 140.03 (see page 10)</p>	<ul style="list-style-type: none"> • "Highways" means every place of whatever nature open to the use of the public as a matter of right for the purpose of vehicular travel which is maintained by the state of Idaho or an agency or taxing subdivision or unit thereof or the federal government or an agency or instrumentality thereof. Provided, however, if the cost of maintaining a roadway is primarily borne by a special fuels user who operates motor vehicles on that roadway pursuant to a written contract during any period of time that a special fuels tax liability accrues to the user, such a roadway shall not be considered a "highway" for any purpose related to calculating that user's special fuel's tax liability or refund <p>Idaho Code § 62-2401</p>

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>IDAHO (Continued)</p>	<p>Gasohol (Excise) Tax (Gasohol is “gasoline containing a mixture of no more than ten percent (10%) blend anhydrous ethanol”) E85</p>	<p>\$0.225/gallon (If distributor gives credit for ethanol portion of fuel) \$0.25/gallon if distributor does not give credit</p>	<p>Idaho Code § 63-2405</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are <u>not</u> exempt • Idaho National Guard is exempt for off highway usage (can be purchased tax free) Idaho Code § 63-2407 (Each licensed distributor shall deduct from his monthly report “motor fuel sold to the Idaho national guard for use in aircraft and in vehicles used off public highways provided, however, such deduction is supported by an exemption certificate signed by an authorized officer of the Idaho national guard”) <ul style="list-style-type: none"> – Can calculate on highway and off highway use and pay on highway percentage of tax when ordering – Off highway refund available to Idaho National Guard if they paid tax (use Form 75 for refund) – “Highway” defined in Other Information column to right 	<ul style="list-style-type: none"> • Questions and Answers on Idaho Fuel Tax • Link to Idaho Statutes • Link to Idaho Administrative Code • Idaho allows distributors to deduct percentage of alcohol, up to a maximum of 10%, from gasoline rate on monthly report BUT users pay full rate Idaho Code § 63-2405 • Fleet Card: N/A (no Government exemption)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>IDAHO (Continued)</p>	<p><u>CONTINUED</u></p> <p>Gasohol Tax</p> <p>E85</p>			<ul style="list-style-type: none"> • <u>Export</u>: Licensed distributors can deduct motor fuel exported from the state (other than in the supply tanks of motor vehicles, motor boats or aircraft) on monthly report <ul style="list-style-type: none"> – Must be supported by a shipping document, an invoice signed by the purchaser, or other proper documents approved by the state – Additional rules -- Purchaser is not a licensed distributor and the seller can establish that any tax due in the jurisdiction to which the motor fuel is destined is paid, or purchaser is a licensed distributor in the jurisdiction to which the fuel is destined <p>Idaho Code § 63-2407; Idaho Admin. Code § 140.03 (see Page 10)</p>	<ul style="list-style-type: none"> • Link to Idaho Statutes • Link to Idaho Administrative Code • <u>Tax Imposition</u>: Tax imposed on all fuel received; paid by the licensed distributor • "Highways" means every place of whatever nature open to the use of the public as a matter of right for the purpose of vehicular travel which is maintained by the state of Idaho or an agency or taxing subdivision or unit thereof or the federal government or an agency or instrumentality thereof. Provided, however, if the cost of maintaining a roadway is primarily borne by a special fuels user who operates motor vehicles on that roadway pursuant to a written contract during any period of time that a special fuels tax liability accrues to the user, such a roadway shall not be considered a "highway" for any purpose related to calculating that user's special fuel's tax liability or refund <p>Idaho Code § 62-2401</p>

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>IDAHO (Continued)</p>	<p>Diesel Fuel (Excise) Tax</p>	<p>\$0.25/gallon</p>	<p>Idaho Code § 62-2416 Idaho Code § 63-2405</p>	<ul style="list-style-type: none"> • DoD and Federal Civilian activities are <u>not</u> exempt at point of sale • <u>Refund</u> available for fuel used in motor vehicles owned or leased and operated by United States government Idaho Code § 62-2423 • <u>Refund</u> available for fuel used off highway Idaho Code § 62-2423 • <u>Refund</u> available for fuel used in motor vehicles owned or leased and operated by state of Idaho (National Guard) Idaho Code § 62-2423 • Idaho National Guard is exempt for off highway usage (can be purchased tax free) Idaho Code § 63-2407 (Each licensed distributor shall deduct from his monthly report “motor fuel sold to the Idaho national guard for use in aircraft and in vehicles used off public highways provided, however, such deduction is supported by an exemption certificate signed by an authorized officer of the Idaho national guard”) <ul style="list-style-type: none"> – Can calculate on highway and off highway use and pay on highway percentage of tax when ordering 	<ul style="list-style-type: none"> • Questions and Answers on Idaho Fuel Tax • Tax is on special fuels used for the operation or propulsion of any motor vehicle designed for operation or which is licensed or required to be licensed under the laws of this state or which is required to be licensed under the laws of another state and is operated on a highway in this state • <u>Fleet Card:</u> Government cannot get exemption at pump, but can file for a refund • <u>Tax Imposition:</u> Tax imposed on all fuel received; paid by the licensed distributor

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>IDAHO (Continued)</p>	<p><u>CONTINUED</u></p> <p>Diesel Fuel Tax</p>			<ul style="list-style-type: none"> - Off highway refund available to Idaho National Guard if they paid tax (use Form 75 for refund) • “Highway” defined in Other Information column to right • Off highway refund available to all consumers (“Any person who has paid his special fuels tax directly to the vendor from whom it was purchased shall be refunded the amount of [a]ny special fuels tax paid on special fuels used for purposes other than operation or propulsion of motor vehicles upon the highways in the state of Idaho”) <ul style="list-style-type: none"> - Nontaxable miles are miles driven on roads which are not open to the public, not maintained by a governmental entity, located on private property that are maintained by the property owner and miles driven on a construction site <p>Idaho Admin. Code § 292.02 (see page 19)</p> <ul style="list-style-type: none"> • <u>Export</u>: Tax does not apply to special fuels exported from state if tax due in the jurisdiction to which the special fuel is destined is paid; or the purchaser is a licensed distributor in the jurisdiction to which the special fuel is destined <p>Idaho Code § 63-2416</p>	<ul style="list-style-type: none"> • "Highways" means every place of whatever nature open to the use of the public as a matter of right for the purpose of vehicular travel which is maintained by the state of Idaho or an agency or taxing subdivision or unit thereof or the federal government or an agency or instrumentality thereof. Provided, however, if the cost of maintaining a roadway is primarily borne by a special fuels user who operates motor vehicles on that roadway pursuant to a written contract during any period of time that a special fuels tax liability accrues to the user, such a roadway shall not be considered a "highway" for any purpose related to calculating that user's special fuel's tax liability or refund <p>Idaho Code § 62-2401</p>

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
IDAHO (Continued)	<u>CONTINUED</u> Diesel Fuel Tax			<ul style="list-style-type: none"> If Government has paid special fuels tax directly to vendor from whom it was purchased, it can obtain a refund for fuels exported for use outside the state Idaho Code § 63-2423 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
IDAHO (Continued)	B20 (Excise) Tax (Biodiesel)	\$0.25/gallon	Idaho Code § 63-2405	<ul style="list-style-type: none"> DoD and Federal Civilian activities are <u>not</u> exempt <u>Refund</u> available for fuel used in motor vehicles owned or leased and operated by United States government Idaho Code § 62-2423 <u>Refund</u> available for fuel used in motor vehicles owned or leased and operated by state of Idaho (National Guard) Idaho Code § 62-2423 Idaho National Guard is exempt for off highway usage (can be purchased tax free) Idaho Code § 63-2407 (Each licensed distributor shall deduct from his monthly report “motor fuel sold to the Idaho national guard for use in aircraft and in vehicles used off public highways provided, however, such deduction is supported by an exemption certificate signed by an authorized officer of the Idaho national guard”) <ul style="list-style-type: none"> Can calculate on highway and off highway use and pay on highway percentage of tax when ordering Off highway refund available to Idaho National Guard if they paid tax (use Form 75 for refund) “Highway” defined in Other Information column to right 	<ul style="list-style-type: none"> Idaho allows distributors to deduct percentage of alcohol, up to a maximum of 10%, from gasoline rate on monthly report BUT users pay full rate Idaho Code § 63-2405 Tax is on special fuels used for the operation or propulsion of any motor vehicle designed for operation or which is licensed or required to be licensed under the laws of this state or which is required to be licensed under the laws of another state and is operated on a highway in this state <u>Tax Imposition:</u> Tax imposed on all fuel received; paid by the licensed distributor

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>IDAHO (Continued)</p>	<p><u>CONTINUED</u></p> <p>B20 (Biodiesel)</p>			<ul style="list-style-type: none"> • Off highway refund available to all consumers (“Any person who has paid his special fuels tax directly to the vendor from whom it was purchased shall be refunded the amount of [a]ny special fuels tax paid on special fuels used for purposes other than operation or propulsion of motor vehicles upon the highways in the state of Idaho”) <ul style="list-style-type: none"> – Nontaxable miles are miles driven on roads which are not open to the public, not maintained by a governmental entity, located on private property that are maintained by the property owner and miles driven on a construction site <p>Idaho Admin. Code § 292.02 (see page 19)</p> • <u>Export</u>: Tax does not apply to special fuels exported from state if tax due in the jurisdiction to which the special fuel is destined is paid; or the purchaser is a licensed distributor in the jurisdiction to which the special fuel is destined <p>Idaho Code § 63-2416</p> <ul style="list-style-type: none"> – If Government has paid special fuels tax directly to vendor from whom it was purchased, it can obtain a refund for fuels exported for use outside the state <p>Idaho Code § 63-2423</p> 	<ul style="list-style-type: none"> • "Highways" means every place of whatever nature open to the use of the public as a matter of right for the purpose of vehicular travel which is maintained by the state of Idaho or an agency or taxing subdivision or unit thereof or the federal government or an agency or instrumentality thereof. Provided, however, if the cost of maintaining a roadway is primarily borne by a special fuels user who operates motor vehicles on that roadway pursuant to a written contract during any period of time that a special fuels tax liability accrues to the user, such a roadway shall not be considered a "highway" for any purpose related to calculating that user's special fuel's tax liability or refund <p>Idaho Code § 62-2401</p>

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>IDAHO (Continued)</p>	<p>Aviation Gasoline (Excise) Tax</p>	<p>\$0.07/gallon Effective July 1, 2008</p>	<p>Idaho Code § 63-2408</p>	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • Idaho National Guard is exempt (must be supported by exemption certificate) Idaho Code § 63-2407 (Each licensed distributor shall deduct from his monthly report “motor fuel sold to the Idaho national guard for use in aircraft and in vehicles used off public highways provided, however, such deduction is supported by an exemption certificate signed by an authorized officer of the Idaho national guard”) • <u>Export</u>: Distributor takes deduction on report filed with state on fuel exported 	<ul style="list-style-type: none"> • Questions and Answers on Idaho Fuel Tax • <u>Tax Imposition</u>: Tax imposed on all fuel received; paid by the licensed distributor • Aviation gasoline is any mixture of volatile hydrocarbons used in aircraft reciprocating engines • Refunds: N/A (not exempt) <ul style="list-style-type: none"> – National Guard: Licensed distributors should deduct tax from sale <ul style="list-style-type: none"> – If tax is included, use Form 75 (Idaho Fuels Use Report) to request refund (and state on form that questions should go to Randy Nielson)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>IDAHO (Continued)</p>	<p>Jet Fuel (Excise) Tax</p> <p>Includes kerosene-based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)</p>	<p>\$0.06/gallon</p> <p>Effective July 1, 2008</p>	<p>Idaho Code § 63-2408</p>	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • Idaho National Guard is exempt Idaho Code § 63-2407 (Each licensed distributor shall deduct from his monthly report “motor fuel sold to the Idaho national guard for use in aircraft and in vehicles used off public highways provided, however, such deduction is supported by an exemption certificate signed by an authorized officer of the Idaho national guard”) • <u>Export</u>: Distributor takes deduction on report filed with state on fuel exported 	<ul style="list-style-type: none"> • Questions and Answers on Idaho Fuel Tax • <u>Tax Imposition</u>: Tax is imposed on aircraft engine fuel received in this state and paid by the distributor • Jet fuel is defined as any mixture of volatile hydrocarbons used in aircraft turbojet and turboprop engines • Refunds: N/A (not exempt) <ul style="list-style-type: none"> – National Guard: Licensed distributors should deduct tax from sale – If tax is included, use Form 75 (Idaho Fuels Use Report) to request refund (and state on form that questions should go to Randy Nielson)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
IDAHO (Continued)	Petroleum Product Transfer Fee	\$0.01/gallon Reinstated as of September 1, 2007	Idaho Code § 41-4909(7)	<ul style="list-style-type: none"> • Reinstated until further notice 	Notice from the Idaho Tax Commission
	NORA Fee on #1 and #2 dyed diesel	\$0.002/gallon Suspended effective February 7, 2010 Suspended from February 6, 2005 to August 31, 2005 Reinstated effective September 1, 2005	42 U.S.C. § 6201 Note	<ul style="list-style-type: none"> • DoD is exempt (including the National Guard) • The Coast Guard is exempt • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance • Exemption for military • The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. • Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. • Additionally, this is a use fee, so it only attaches if the product is used for heating.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>ILLINOIS</u>	Sales Tax (Retail price of fuel includes sales tax)		Ill. Rev. Stat. ch. 35, para. 120/2-10	<ul style="list-style-type: none"> • United States Government is exempt from sales tax Ill. Rev. Stat. ch. 35, para. 120/2-5 	<ul style="list-style-type: none"> • <u>Fleet Card</u>: Retail outlet supposed to give credit, pass exemption to distributor, who takes credit on distributor report filed with state <ul style="list-style-type: none"> - No refund process established by state for a Federal Government refund filing • Illinois Revised Statutes-Retailers' Occupation Tax Act
	City of Chicago Vehicle Fuel Tax	\$0.05/gallon	Municipal Code of Chicago § 3-52	<ul style="list-style-type: none"> • United States Government is exempt ("The tax imposed by this chapter shall not apply to the following sales or uses of vehicle fuel: (f) Sale to or use by the federal government or any state or local governmental body") Municipal Code of Chicago § 3-52-110 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>ILLINOIS (Continued)</p> <p>Motor Taxes Division (217) 782-2291</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p> <p>(Retail price includes sales tax (for which the Government is exempt))</p>	<p>\$0.19/gallon</p>	<p>Ill. Rev. Stat. ch. 35, para. 505/2(a)</p>	<ul style="list-style-type: none"> DoD and Federal Civilian activities are exempt Ill. Rev. Stat. ch. 35, para. 505/6 (“Distributor may make tax free sales of motor fuel when the sale is made to the Federal Government or its instrumentalities”) <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use <u>Export</u>: A distributor may make tax-free sales of motor fuel, when the sale is made with delivery to a purchaser outside the state Ill. Rev. Stat. ch. 35, para. 505/6 	<ul style="list-style-type: none"> Motor Fuel Tax Information Link to Illinois Revised Statutes-Motor Fuel Tax Law <u>Tax Imposition</u>: Tax is imposed on the privilege of operating motor vehicles on the public highways and collected by distributor at time of sale and distribution <u>Fleet Card</u>: Retail outlet supposed to give credit, pass exemption to distributor, who takes credit on distributor report filed with state; also credits sales tax <ul style="list-style-type: none"> No refund process established by state for a Federal Government refund filing

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ILLINOIS (Continued)	Diesel Fuel Tax B20 (Biodiesel)	\$0.215/gallon	\$0.19/gallon Ill. Rev. Stat. ch. 35, para.505/2(a) + \$.025 Ill. Rev. Stat. ch. 35, para.505/2(b)	<ul style="list-style-type: none"> DoD and Federal Civilian activities are exempt Ill. Rev. Stat. ch. 35, para. 505/6a ("Distributor may make tax free sales of motor fuel when the sale is made to the Federal Government or its instrumentalities") <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use <u>Export</u>: A distributor may make tax-free sales of motor fuel, when the sale is made with delivery to a purchaser outside the state Ill. Rev. Stat. ch. 35, para. 505/6 	<ul style="list-style-type: none"> Motor Fuel Tax Information Link to Illinois Revised Statutes-Motor Fuel Tax Law <u>Tax Imposition</u>: Tax is imposed on the privilege of operating motor vehicles on the public highways and collected by distributor at time of sale and distribution <u>Fleet Card</u>: Retail outlet supposed to give credit, pass exemption to distributor, who takes credit on distributor report filed with state; also credits sales tax <ul style="list-style-type: none"> No refund process established by state for a Federal Government refund filing
	Jet Fuel	No tax			

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
ILLINOIS (Continued)	Underground Storage Tank Trust Fund Fee	\$0.003/gallon	Ill. Rev. Stat. ch. 35, para. 505/2a-2, 17	<ul style="list-style-type: none"> DoD, Federal Civilian activities are <u>not</u> exempt <u>Export</u>: Fuel exported from state is non taxable; reported on Underground Storage Tank Tax and Environmental Impact Fee Receiver Return (RMFT-5-US) 	<ul style="list-style-type: none"> Environmental Impact Fee and Underground Storage Tax Information Link to Illinois Revised Statutes-Motor Fuel Tax Law <u>Tax Imposition</u>: Tax is imposed on receiver who first sells or uses the fuel. In the case of a sale, the tax shall be stated as a separate item on the invoice Probably bundled with Environmental Impact Fee
	Environmental Impact Fee	\$0.008/gallon (\$60 per 7,500 gallons)	Ill. Rev. Stat. ch. 86, para. 501-200	<ul style="list-style-type: none"> DoD, Federal Civilian activities are <u>not</u> exempt <u>Export</u>: Fuel exported from state is non taxable; reported on Underground Storage Tank Tax and Environmental Impact Fee Receiver Return (RMFT-5-US) 	<ul style="list-style-type: none"> Link to Illinois Revised Statutes-Motor Fuel Tax Law <u>Tax Imposition</u>: Receivers of fuel are subject to fee on fuel that is sold or used in Illinois. The fee shall be paid by the receiver in the State who first sells or uses the fuel Probably bundled with Underground Storage Tank Fee

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>INDIANA</u></p> <p>Compliance Division (317) 232-2339</p> <p>Indiana Code</p>	<p>Sales Tax</p>	<p>7% Effective April 1, 2008</p>	<p>Ind. Code § 6-2.5-7-3b</p>	<ul style="list-style-type: none"> Sales tax is applicable to fuel United States Government and National Guard are exempt from sales tax (“Transactions are exempt from the state gross retail tax to the extent that the gross retail income from those transactions is derived from gross receipts that are: (1) derived from sales to the United States government”) <p>Ind. Code §6-2.5-5-24b</p> <p>(“Transactions involving tangible personal property, public utility commodities, and public utility service are exempt from the state gross retail tax, if the person acquiring the property, commodities, or service: (1) is the state of Indiana, an agency or instrumentality of the state, a political subdivision of the state, or an agency or instrumentality of a political subdivision of the state”)</p> <p>Ind. Code § 6-2.5-5-16</p>	<ul style="list-style-type: none"> Fleet Card: <ul style="list-style-type: none"> Government must file for sales tax paid on purchases using Form GA110L MP To obtain sales tax refund, Government must first register by submitting BT-1 (Business Tax Application)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>INDIANA (Continued)</p> <p>Gasoline Section (317) 615-2699</p> <p>Steve Kennedy (Attorney) (317) 233-9458</p> <p>Refunds (Fleet Card) (317) 233-4915</p> <p>Debbie Baumann</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p> <p>(Retail price includes sales tax (for which the Government is exempt))</p>	<p>\$0.18/gallon</p>	<p>Ind. Code § 6-6-1.1-201</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ind. Code § 6-6-1.1-301 (The following are exempt from tax: “gasoline sold to the United States or an agency or instrumentality thereof; 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”) <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use <u>Export</u>: Gasoline exported from Indiana to another state is exempt from the tax <p>Ind. Code § 6-6-1.1-301</p>	<ul style="list-style-type: none"> Link to Ind. Code (Gasoline Tax) <u>Tax Imposition</u>: Distributor initially pays the tax on gasoline received and adds the per gallon amount of tax to the selling price of each gallon of gasoline sold. Tax is collected from the purchaser so that the ultimate consumer bears the burden of the tax <u>Tax rates</u> (Departmental Notice #12 (July 1, 2005)) <u>Fleet Card</u>: <ul style="list-style-type: none"> Government must file for refund of motor fuel tax using Consolidated Application for Fuel Tax Refund (Form REF 1000) Need Affidavit of Certification of Tax Paid Invoices (Form REF 1000A) when sending copies of invoices (rather than originals) Government must file for sales tax paid on purchases using Form GA110L MP To obtain sales tax refund, Government must first register by submitting BT-1 (Business Tax Application)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>INDIANA (Continued)</p> <p>Special Fuel Section (317) 615-2630</p>	<p>Diesel Fuel Tax</p> <p>B20 (Biodiesel)</p> <p>(Retail price includes sales tax (for which the Government is exempt))</p>	<p>\$0.16/gallon</p>	<p>Ind. Code § 6-6-2.5-28</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Ind. Code § 6-6-2.5-30 (The following are exempt from tax: “special fuel sold to the United States or an agency or instrumentality thereof; 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 to the administrator any tax permitted by federal law on special fuel sold”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use • <u>Export</u>: Special fuel sold by a supplier to a licensed exporter for export from Indiana to another state in which the exporter is licensed to export, or exports for which the destination state special fuel tax has been paid to the supplier and proof of export (in the form of a destination state bill of lading), is exempt from the special fuel tax Ind. Code § 6-6-2.5-30 	<ul style="list-style-type: none"> • Link to Ind. Code (Special Fuel Tax) • <u>Tax Imposition</u>: Distributor initially pays the tax on gasoline received and adds the per gallon amount of tax to the selling price of each gallon of gasoline sold. Tax is collected from the purchaser so that the ultimate consumer bears the burden of the tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>INDIANA (Continued)</p> <p>Special Fuel Section (317) 615-2630</p>	<p>CONTINUED</p> <p>Diesel Fuel Tax B20 (Biodiesel)</p> <p>(Retail price includes sales tax (for which the Government is exempt))</p>				<ul style="list-style-type: none"> • <u>Fleet Card:</u> <ul style="list-style-type: none"> – Government must file for refund of motor fuel tax using Consolidated Application for Fuel Tax Refund (Form REF 1000) – Need Affidavit of Certification of Tax Paid Invoices (Form REF 1000A) when sending copies of invoices (rather than originals) – Government must file for sales tax paid on purchases using Form GA110L MP – To obtain sales tax refund, Government must first register by submitting BT-1 (Business Tax Application)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
INDIANA (Continued)	Jet Fuel	No tax			
Fuel and Environmental Section Nancy Kramer (317) 615-2549	Oil Inspection Fee Applies to special fuels (diesel fuel) also Effective July 1, 2005	\$0.01/gallon Effective July 1, 2005	Ind. Code § 16-44-2-18	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Ind. Code § 16-44-2-18 ("A fee for inspection of gasoline or kerosene may not be charged for the following: (1) On transport or tank car shipments direct to the federal government") <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use • <u>Export</u>: Fee is not charged on gasoline or kerosene received and subsequently exported from Indiana Ind. Code § 16-44-2-18 	<ul style="list-style-type: none"> • Link to Ind. Code (Inspection, Sale, and Delivery of Petroleum Products) • <u>Tax Imposition</u>: Fee paid by the person receiving fuel at the time products are received • "Petroleum products" includes the following: Gasoline; Naphtha; Kerosene; Distillate; Fuel oil; similar petroleum products, regardless of name, including benzol and other similar products that are or may be used in the blending of motor fuel. The term does not include Lubricating oils Ind. Code § 16-44-2-3

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>INDIANA (Continued)</p>	<p>NORA Fee on #1 and #2 dyed diesel</p>	<p>\$0.002/gallon</p> <p>Suspended effective February 7, 2010</p> <p>Suspended from February 6, 2005 to August 31, 2005</p> <p>Reinstated effective September 1, 2005</p>	<p>42 U.S.C. § 6201 Note</p>	<ul style="list-style-type: none"> • DoD is exempt (including the National Guard) • The Coast Guard is <u>exempt</u> • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance • Exemption for military • The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. • Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. • Additionally, this is a use fee, so it only attaches if the product is used for heating.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>IOWA</u>	Sales tax			<ul style="list-style-type: none"> No sales tax on fuel if fuel consumed for highway use or in watercraft or aircraft where the fuel tax has been imposed and paid and no refund has been or will be allowed <p>Iowa Code § 422.45</p> <ul style="list-style-type: none"> United States Government is exempt from sales tax (“There are hereby specifically exempted from the provisions of this division and from the computation of the amount of tax imposed by it, the gross receipts from sales of tangible personal property and services rendered, furnished, or performed, which this state is prohibited from taxing under the Constitution or laws of the United States or under the Constitution of this state”) <p>Iowa Code § 422.3; 422.45</p>	<ul style="list-style-type: none"> Iowa Sales Tax Exemption Certificate <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund <ul style="list-style-type: none"> Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>IOWA (Continued)</p> <p>Main Number (515) 281-3114</p>	<p>Motor Fuel Tax</p> <p>Gasoline rate</p>	<p>\$0.210/gallon</p> <p>July 1, 2008-June 30, 2009</p>	<p>Iowa Code § 452A.3</p>	<ul style="list-style-type: none"> DoD, Federal Civilian, National Guard must pay but can get a full refund <p>Iowa Code § 452A.17 (“The refund is allowable for motor fuel or undyed special fuel sold directly to and used for the United States or any agency or instrumentality of the United States”)</p> <ul style="list-style-type: none"> Base Exchanges: unclear, but should be exempt if going into Government plated vehicles <ul style="list-style-type: none"> <u>Export</u>: Licensees deduct fuel withdrawn from a terminal by a licensee and exported outside Iowa from the total number of invoiced gallons of motor fuel or undyed special fuel withdrawn from the terminal by the licensee during the preceding calendar month or semimonthly period on its report <p>Iowa Code § 452A.8</p>	<ul style="list-style-type: none"> Link to (searchable) Iowa Code 2006-2007 fuel tax rates The fuel tax rate for gasoline and ethanol-blended gasoline is subject to change each fiscal year, beginning with July 1, 2002 <u>Tax Imposition</u>: Tax is imposed on the privilege of operating motor vehicles in this state, paid by the supplier on fuel withdrawn from a terminal for delivery in the state, and passed to consumer <u>Fleet Card</u>: Government has to file for refund <ul style="list-style-type: none"> Apply for refund using Iowa Motor Fuel Tax Refund Permit Application (Form 80-005) and once receive permit can file for refunds telephonically

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>IOWA (Continued)</p>	<p>Motor Fuel Tax</p> <p>Rate for Gasohol (Ethanol blended gasoline) and E85</p>	<p>\$0.19/gallon</p>	<p>Iowa Code § 452A.3</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian, National Guard must pay but can get a full refund Iowa Code § 452A.17 ("The refund is allowable for motor fuel or undyed special fuel sold directly to and used for the United States or any agency or instrumentality of the United States") <ul style="list-style-type: none"> – Base Exchanges: unclear, but should be exempt if going into Government plated vehicles • <u>Export</u>: Licensees deduct fuel withdrawn from a terminal by a licensee and exported outside Iowa from the total number of invoiced gallons of motor fuel or undyed special fuel withdrawn from the terminal by the licensee during the preceding calendar month or semimonthly period on its report Iowa Code § 452A.8 	<ul style="list-style-type: none"> • Gasohol, or ethanol blended gasoline, is defined as motor fuel containing at least ten percent alcohol distilled from cereal grains grown in the United States • <u>Tax Imposition</u>: Tax is imposed on the privilege of operating motor vehicles in this state, paid by the supplier on fuel withdrawn from a terminal for delivery in the state, and passed to consumer • <u>Fleet Card</u>: Government has to file for refund <ul style="list-style-type: none"> – Apply for refund using Iowa Motor Fuel Tax Refund Permit Application (Form 80-005) and once receive permit can file for refunds telephonically

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>IOWA (Continued)</p>	<p>Motor Fuel Tax</p> <p>Diesel B20 (Biodiesel)</p>	<p>\$0.225/gallon</p>	<p>Iowa Code § 452A.3</p>	<ul style="list-style-type: none"> DoD, Federal Civilian, National Guard must pay but can get a full refund <p>Iowa Code § 452A.17 (“The refund is allowable for motor fuel or undyed special fuel sold directly to and used for the United States or any agency or instrumentality of the United States”)</p> <ul style="list-style-type: none"> Base Exchanges: unclear, but should be exempt if going into Government plated vehicles <u>Export</u>: Licensees deduct fuel withdrawn from a terminal by a licensee and exported outside Iowa from the total number of invoiced gallons of motor fuel or undyed special fuel withdrawn from the terminal by the licensee during the preceding calendar month or semimonthly period on its report <p>Iowa Code § 452A.8</p>	<ul style="list-style-type: none"> Link to (searchable) Iowa Code <u>Tax Imposition</u>: Tax is imposed on the privilege of operating motor vehicles in this state, paid by the supplier on fuel withdrawn from a terminal for delivery in the state, and passed to consumer <u>Fleet Card</u>: Government has to file for refund <ul style="list-style-type: none"> Apply for refund using Iowa Motor Fuel Tax Refund Permit Application (Form 80-005) and once receive permit can file for refunds telephonically

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>IOWA (Continued)</p>	<p>Motor Fuel Tax Jet Fuel rate ("Special fuel" means fuel oils and all combustible gases and liquids suitable for the generation of power for propulsion of turbine-powered aircraft) (Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50))</p>	<p>\$0.03/gallon</p>	<p>Iowa Code § 452A.3</p>	<ul style="list-style-type: none"> DoD, Federal Civilian, National Guard must pay but can get a full refund Iowa Code § 452A.17 ("The refund is allowable for motor fuel or undyed special fuel sold directly to and used for the United States or any agency or instrumentality of the United States") <u>Export</u>: Licensees deduct fuel withdrawn from a terminal by a licensee and exported outside Iowa from the total number of invoiced gallons of motor fuel or undyed special fuel withdrawn from the terminal by the licensee during the preceding calendar month or semimonthly period on its report Iowa Code § 452A.8 	<ul style="list-style-type: none"> Link to (searchable) Iowa Code <u>Tax Imposition</u>: Tax is imposed on the privilege of operating aircraft in this state, paid by the supplier on fuel withdrawn from a terminal for delivery in the state, and passed to consumer Refunds: Apply for refund using Iowa Motor Fuel Tax Refund Permit Application (Form 80-005) and once receive permit can file for refunds telephonically

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>IOWA (Continued)</p>	<p>Motor Fuel Tax Aviation Gasoline rate</p>	<p>\$0.08/gallon</p>	<p>Iowa Code § 452A.3</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian, National Guard must pay but can get a full refund Iowa Code § 452A.17 ("The refund is allowable for motor fuel or undyed special fuel sold directly to and used for the United States or any agency or instrumentality of the United States") <ul style="list-style-type: none"> – Base Exchanges: unclear, but should be exempt if going into Government plated vehicles • <u>Export</u>: Licensees deduct fuel withdrawn from a terminal by a licensee and exported outside Iowa from the total number of invoiced gallons of motor fuel or undyed special fuel withdrawn from the terminal by the licensee during the preceding calendar month or semimonthly period on its report Iowa Code § 452A.8 	<ul style="list-style-type: none"> • Link to (searchable) Iowa Code • <u>Tax Imposition</u>: Tax is imposed on the privilege of operating aircraft in this state, paid by the supplier on fuel withdrawn from a terminal for delivery in the state, and passed to consumer

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>IOWA (Continued)</p> <p>Iowa Department of Natural Resources</p>	<p>Environmental Protection Diminution Charge</p>	<p>\$0.01/gallon</p>	<p>Iowa Code § 424.3</p>	<ul style="list-style-type: none"> • United States Government (including National Guard) is exempt <p>Iowa Code § 455G.1 (As of May 5, 1989, tanks exempted or excluded by United States environmental protection agency financial responsibility regulations, 40 C.F.R. § 280.90, included those owned or operated by federal governmental entities whose debts and liabilities are the debts and liabilities of the United States”)</p> <ul style="list-style-type: none"> – Base Exchanges: unclear, but should be exempt if going into Government plated vehicles 	<ul style="list-style-type: none"> • Link to (searchable) Iowa Code • Iowa Admin. Code r. 591—6.1(424) (Administration of the Environmental Protection Charge Imposed upon Petroleum Diminution) • <u>Tax Imposition:</u> Charge collected by depositor from the receiver of petroleum deposited into a tank, each time petroleum is deposited into the tank, and pay the charge to the department

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>KANSAS</u>	Sales Tax			<ul style="list-style-type: none"> No sales tax on fuel where the fuel tax has been imposed and paid and no refund has been or will be allowed Ks. Stat. Ann. § 79-3606 United States Government is exempt from sales taxes (“All direct purchases made by the United States, its agencies or instrumentalities for the use of the United States, its agencies or instrumentalities shall not be taxable”) Ks. Admin. Regs. § 92-19-77 	<ul style="list-style-type: none"> Sales Tax by Jurisdiction (Counties) Kansas Sales Tax publication Sales Tax Exemption Certificate Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>KANSAS (Continued)</p> <p>(785) 296-7048</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.24/gallon</p> <p>E85 Rate \$0.17/gallon Effective Jan. 1, 2007</p>	<p>Ks. Stat. Ann. § 79-34,141</p>	<ul style="list-style-type: none"> • DoD and Federal Civilian activities are exempt Ks. Stat. Ann. § 79-3408 ("No tax is imposed upon or with respect to the following transactions: The sale or delivery of motor-vehicle fuel or special fuel to the United States of America and such of its agencies as are now or hereafter exempt by law from liability to state taxation") <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use • National Guard is NOT exempt (unless they are activated) <ul style="list-style-type: none"> – Motor fuel statutes apply to cities, townships, counties, schools and state governments the same as any individual. There are no exemption provisions for any government agencies other than direct purchases made by the federal government and its agencies • <u>Export</u>: No tax is imposed upon the sale or delivery of motor-vehicle fuel or special fuel for export from the state to any other state Ks. Stat. Ann. § 79-3408 	<ul style="list-style-type: none"> • Link to Kansas Statutes • Frequently Asked Questions • <u>Tax Imposition</u>: Incidence of tax is imposed on the distributor of the first receipt of the motor fuel • <u>Fleet Card</u>: Retail outlet gives credit, passes exemption to distributor, who takes credit on distributor report filed with state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>KANSAS (Continued)</p>	<p>Diesel Fuel Tax</p> <p>B20 (Biodiesel)</p>	<p>\$0.26/gallon</p>	<p>Ks. Stat. Ann. § 79-34,141</p>	<ul style="list-style-type: none"> • DoD and Federal Civilian activities are exempt Ks. Stat. Ann. § 79-3408 (“No tax is imposed upon or with respect to the following transactions: The sale or delivery of motor-vehicle fuel or special fuel to the United States of America and such of its agencies as are now or hereafter exempt by law from liability to state taxation”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use • National Guard is NOT exempt (unless they are activated) <ul style="list-style-type: none"> – Motor fuel statutes apply to cities, townships, counties, schools and state governments the same as any individual. There are no exemption provisions for any government agencies other than direct purchases made by the federal government and its agencies 	<ul style="list-style-type: none"> • Link to Kansas Statutes • Frequently Asked Questions • <u>Tax Imposition:</u> Incidence of tax is imposed on the distributor of the first receipt of the motor fuel • <u>Fleet Card:</u> Retail outlet gives credit, passes exemption to distributor, who takes credit on distributor report filed with state

				<ul style="list-style-type: none"> • <u>Export</u>: No tax is imposed upon the sale or delivery of motor-vehicle fuel or special fuel for export from the state to any other state Ks. Stat. Ann. § 79-3408 	
	Jet Fuel	No tax			

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>KANSAS (Continued)</p>	<p>Environmental Assurance Fee</p>	<p>\$0.01/gallon</p> <p>Effective March, 1, 2011 reactivated at \$0.01/gallon.</p> <p>Deactivated until further notice effective July 1, 2010</p>	<p>Ks. Stat. Ann. § 65-34,117</p>	<ul style="list-style-type: none"> • DoD and Federal Civilian activities are exempt 40 CFR 280.90 (Government is self-insurer) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use • National Guard is NOT exempt (unless they are activated) <ul style="list-style-type: none"> – Motor fuel statutes apply to cities, townships, counties, schools and state governments the same as any individual. There are no exemption provisions for any government agencies other than direct purchases made by the federal government and its agencies • <u>Export</u>: No tax on fuel exported from state 	<ul style="list-style-type: none"> • Link to Kansas Statutes • <u>Tax Imposition</u>: Fee paid by the manufacturer, importer or distributor first selling, offering for sale, using or delivering petroleum products within the state
	<p>Petroleum Inspection Fee</p>	<p>\$0.0003/gallon (eff. July 1, 2010, formerly \$0.00027/gallon)</p>	<p>Ks. Stat. Ann. § 55-426</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are <u>not</u> exempt • <u>Export</u>: No export 	<ul style="list-style-type: none"> • Link to Kansas Statutes • <u>Tax Imposition</u>: Fee collected from the

				exemption	manufacturer, importer, exporter or distributor first selling, offering for sale, using or delivering gasoline or diesel including government sales
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STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>KENTUCKY</u>	Sales Tax			<ul style="list-style-type: none"> No sales tax on motor fuel (other than jet fuel. See Other Information at right). United States government (including National Guard) is exempt from sales taxes Ky. Rev. Stat. § 139.470 (There are excluded from the computation of the amount of taxes imposed by this chapter gross receipts from the sale of tangible personal property the gross receipts from the sale of which this state is prohibited from taxing under the Constitution or laws of the United States”) 	<ul style="list-style-type: none"> Jet fuel is subject to a sales tax only (no excise tax), but Government is exempt

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>KENTUCKY (Continued)</p> <p>Motor Fuels Tax Section (502) 564-3853 (Carmen Wills)</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.245/ gallon</p> <p>Effective January 1, 2011</p>	<p>Ky. Rev. Stat. § 138.220</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ky. Rev. Stat. § 138.240; Revenue Cabinet Ruling (September 8, 1989) (Tax does not apply to “gasoline and special fuels sold to the United States government, including sales or deliveries to others who sell or deliver the gasoline or special fuels to the United States government, for use exclusively in equipment or vehicles owned or leased by the United States government”) <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is delivered onto military base (and for their own use) <u>Export</u>: Gasoline and special fuel exported from the state to any other state in a transport truck, tank car or cargo lots is exempt Ky. Rev. Stat. § 138.240 	<ul style="list-style-type: none"> Link to Kentucky Revised Statutes Tax is variable. A minimum combined tax rate of 15 cents per gallon applies (10 cents per gallon variable excise tax plus a flat 5 cents per gallon supplemental tax). The variable excise tax is computed quarterly at 9 percent of the “weighted average wholesale tank wagon price” on gasoline “received” in Kentucky. The “weighted average wholesale tank wagon price” is determined the first month of each quarter. After the rate is established, it applies to all gasoline “received” during the next quarter <u>Tax Imposition</u>: Tax is paid by the dealer receiving the gasoline or special fuel and tax may be added to the selling price charged by the dealer or other person paying the tax on gasoline or special fuel sold in this state <u>Fleet Card</u>: No provision to get refund

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
KENTUCKY (Continued)	Diesel Fuel Tax B20 (Biodiesel)	\$0.215/gallon Effective January 1, 2011 (was \$0.212 / gallon)	Ky. Rev. Stat. § 138.220	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ky. Rev. Stat. § 138.240 (Tax does not apply to “gasoline and special fuels sold to the United States government, including sales or deliveries to others who sell or deliver the gasoline or special fuels to the United States government, for use exclusively in equipment or vehicles owned or leased by the United States government”) <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is delivered onto military base (and for their own use) <u>Export</u>: Gasoline and special fuel exported from the state to any other state in a transport truck, tank car or cargo lots is exempt Ky. Rev. Stat. § 138.240 	<ul style="list-style-type: none"> Link to Kentucky Revised Statutes Rate is variable. A minimum combined tax rate of 12 cents per gallon applies (10 cents per gallon variable excise tax plus a flat 2 cents per gallon supplemental tax). The variable excise tax is computed quarterly at 9 percent of the “weighted average wholesale tank wagon price of gasoline” on special fuels “received” in Kentucky. The “weighted average wholesale tank wagon price of gasoline” is determined the first month of each quarter. After the rate is established, it applies to all special fuels “received” during the next quarter <u>Tax Imposition</u>: Tax is paid by the dealer receiving the gasoline or special fuel and tax may be added to the selling price charged by the dealer or other person paying the tax on gasoline or special fuel sold in this state <u>Fleet Card</u>: No provision to get refund

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
KENTUCKY (Continued)	Aviation Gasoline Tax	\$0.15/gallon	Ky. Rev. Stat. § 138.220	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ky. Rev. Stat. § 138.240 (Tax does not apply to “gasoline and special fuels sold to the United States government, including sales or deliveries to others who sell or deliver the gasoline or special fuels to the United States government, for use exclusively in equipment or vehicles owned or leased by the United States government”) <u>Export</u>: Gasoline and special fuel exported from the state to any other state in a transport truck, tank car or cargo lots is exempt Ky. Rev. Stat. § 138.240 	<ul style="list-style-type: none"> Link to Kentucky Revised Statutes <u>Tax Imposition</u>: Tax is paid by the dealer receiving the gasoline or special fuel and tax may be added to the selling price charged by the dealer or other person paying the tax on gasoline or special fuel sold in this state Refunds: Important that FBO is a refund permit holder for aviation gasoline with state. If they are a permit holder, they back out the tax and apply for refund with state
	Kerosene KS1 KSN and KSR are red dyed	No tax			<ul style="list-style-type: none"> Kerosene used for heating is not taxed A tax does not apply to kerosene unless it is blended with diesel for on road use

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>KENTUCKY (Continued)</p> <p>Sales Tax (502) 564-5170</p>	<p>Jet Fuel (Sales) Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)</p>	<p>6% of gross receipts</p>	<p>Ky. Rev. Stat. § 139.200</p>	<ul style="list-style-type: none"> United States government (including National Guard) is exempt Ky. Rev. Stat. § 139.470 (There are excluded from the computation of the amount of taxes imposed by this chapter gross receipts from the sale of tangible personal property the gross receipts from the sale of which this state is prohibited from taxing under the Constitution or laws of the United States") <ul style="list-style-type: none"> National Guard should be exempt either as part of Federal government or if taxed as state entity, still no tax because treated as a non-profit; either way, exemption must be supported by exemption certificate <u>Export</u>: Gasoline and special fuel exported from the state to any other state in a transport truck, tank car or cargo lots is exempt Ky. Rev. Stat. § 138.240 	<ul style="list-style-type: none"> Link to Kentucky Revised Statutes There is no excise tax on jet fuel, only a sales tax <u>Tax Imposition</u>: Tax imposed on retailers (but passed to end users) Refunds: FBO should not charge tax on bill (sales tax is charged at retail level)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
KENTUCKY (Continued)	Environmental Assurance Fee	\$0.014/gallon	Ky. Rev. Stat. 224 § 60-145	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ky. Rev. Stat. § 224.60-145 (referring back to Ky. Rev. Stat. § 138.240 (2)) (Tax does not apply to “gasoline and special fuels sold to the United States government, including sales or deliveries to others who sell or deliver the gasoline or special fuels to the United States government, for use exclusively in equipment or vehicles owned or leased by the United States government”) <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is delivered onto military base (and for their own use) <u>Export</u>: No tax on fuel exported from state (deducted from fuel tax return) 	<ul style="list-style-type: none"> Link to Kentucky Revised Statutes Rate is variable, up to, but not to exceed, one and four-tenths cent (\$0.014) per gallon on each gallon of gasoline or special fuel “received” in Kentucky <u>Tax Imposition</u>: Paid by dealers on each gallon of gasoline and special fuels received in the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
KENTUCKY (Continued)	NORA Fee on #1 and #2 dyed diesel	\$0.002/ Gallon Suspended effective February 7, 2010 Suspended from February 6, 2005 to August 31, 2005 Reinstated effective September 1, 2005	42 U.S.C. § 6201 Note	<ul style="list-style-type: none"> • DoD is exempt (including the National Guard) • The Coast Guard is <u>exempt</u> • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance • Exemption for military • The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. • Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. • Additionally, this is a use fee, so it only attaches if the product is used for heating.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>LOUISIANA</u>	Sales Tax			<ul style="list-style-type: none"> No sales tax on motor fuels (there is a sales tax on jet fuel) United States Government and instrumentalities are exempt from sales tax La. Rev. Stat. § 47:301(10)(g) (Constitutional exemption) 	<ul style="list-style-type: none"> Exemption Certificate for use by departments and instrumentalities of the federal government (R-1356L) Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>LOUISIANA (Continued)</p> <p>Excise Taxes Division (225) 219-7656 (Press 3)</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.20/ gallon</p>	<p>\$0.16 La. Rev. Stat. § 47:711 + \$0.04 La. Rev. Stat. § 47:820.1</p>	<ul style="list-style-type: none"> • United States Government (includes National Guard) exempt for deliveries of 6,000 gallons and over in a 72 hour period La. Rev. Stat. § 47:715 ("The tax herein levied shall not apply to: (1) Gasoline delivered in lots of 6,000 gallons, or more, to the United States Government") <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for Government plated vehicles (if not Government plated, State would not recognize exemption) – Government can use SF1094 to support exemption • Armed Forces exempt for gasoline delivered for propelling ships of the United States Navy or Coast Guard, or for aviation purposes La. Rev. Stat. § 47:715 ("The tax herein levied shall not apply to: Gasoline delivered to the Armed Forces of the United States Navy or Coast Guard, or for aviation purposes") <ul style="list-style-type: none"> – Base Exchanges: N/A • <u>Export</u>: Any gasoline or motor fuel exported from the state is not taxable La. Rev. Stat. § 47:717 	<ul style="list-style-type: none"> • Link to Louisiana Revised Statutes • <u>Fleet Card</u>: N/A • No export deduction or refund for fuel exported from the state will be allowed unless the claim is supported by standard bills of lading issued by a common or contract carrier showing the exportation of the fuel, and by proof of the genuineness of the bill of lading <ul style="list-style-type: none"> – If export is made other than by common or contract carrier, claim must be supported by an official tax receipt from the state in which the fuel was actually received, or by other proof of export <ul style="list-style-type: none"> – Claim for deduction or refund on gasoline exported to another state, by the dealer, firm, or person claiming the deduction or refund must be supported by authentic evidence of exportation <p>La. Rev. Stat. § 47:717</p> <ul style="list-style-type: none"> • <u>Tax Imposition</u>: Dealer pays tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
LOUISIANA (Continued)	Diesel Fuel Tax B20 (Biodiesel)	\$0.20/gallon	\$0.16 La. Rev. Stat. § 47:802 + \$0.04 La. Rev. Stat. § 47:820.1	<ul style="list-style-type: none"> • United States government is <u>not</u> exempt for clear (undyed) diesel highway use (per LA DOR) <ul style="list-style-type: none"> – Base Exchanges: N/A • Refund for undyed diesel used for other than highway purposes La. Rev. Stat. § 47:802.1 • <u>Export</u>: bonded supplier can take credit on supplier return; if not bonded, must have agreement with wholesaler and exporter not to charge tax 	<ul style="list-style-type: none"> • Link to Louisiana Revised Statutes • <u>Tax Imposition</u>: Dealer pays tax. Tax applies to sale of diesel fuel used for operation of motor vehicles required to be licensed for highway use in Louisiana • See comments above (under Motor Fuel) regarding requirements for export deduction or refund • <u>Fleet Card</u>: Government must file for refund (within 30 days of quarter end)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>LOUISIANA (Continued)</p> <p>Sales Tax Division 225-925-7335</p>	<p>Jet Fuel (Sales) Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)</p>	<p>4% of sale price</p>	<p>La. Rev. Stat. § 47:302</p>	<ul style="list-style-type: none"> • United States Government and instrumentalities are exempt • La. Rev. Stat. § 47:301(10)(g) (Constitutional exemption) 	<ul style="list-style-type: none"> • No excise tax on jet fuel; this is a sales tax • <u>Tax Imposition:</u> Tax imposed on retailers • Link to Louisiana Revised Statutes • Refunds: FBO should not charge tax on bill (sales tax is charged at retail level)
	<p>Aviation Gasoline Tax</p>	<p>No tax</p>	<p>La. Rev. Stat. § 716.1</p>		

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
LOUISIANA (Continued)	State Inspection Fee (Applies to petroleum products, which are defined to include motor oil, kerosene, gasoline, gasohol, diesel fuel, aviation fuel, heating kerosene, and any blend of two or more refined hydrocarbon mixtures except liquefied petroleum gas and natural gas)	\$0.00125/gallon	La. Rev. Stat. § 3:4684	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt <u>Export</u>: Not subject to the fee 	<ul style="list-style-type: none"> Link to Louisiana Revised Statutes <u>Tax Imposition</u>: Fee collected on petroleum products distributed, sold, or offered or exposed for sale or use or consumption in the state or used or consumed in the state, which shall be paid before delivery to agents, dealers or consumers in the state. The fee is paid by the first person handling or distributing the fuel in the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>LOUISIANA (Continued)</p> <p>Department of Environmental Quality (225) 219-3062</p>	<p>Underground Storage Fee</p>	<p>\$72.00 for each separate withdrawal of 9,000 gallons (\$0.008/gallon)</p> <p>(For withdrawals either greater or smaller than 9,000 gallons, the fee is adjusted by the cent-per-gallon conversion equivalent calculated according to the \$72.00 fee)</p>	<p>La. Rev. Stat. § 30:2195.3</p>	<ul style="list-style-type: none"> • Fee does not apply to motor fuels delivered into aboveground tanks, USTs at federal facilities, or USTs exempt from the UST regulations. Motor Fuel Delivery Fee Information • <u>Export</u>: The fee should not be imposed when motor fuels are destined for export and remain in continuous movement to a destination outside Louisiana 	<ul style="list-style-type: none"> • Link to Louisiana Revised Statutes • <u>Tax Imposition</u>: A fee is imposed on the first sale or delivery of a motor fuel upon withdrawal from bulk of that fuel

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>MAINE</u>	Sales Tax			<ul style="list-style-type: none"> No sales tax on fuel if fuel excise tax is paid (“No tax on sales, storage or use may be collected upon or in connection with: sales of motor fuels upon which a tax at the maximum rate for highway use has been paid pursuant to Part 5 or a comparable tax of any other state or province; and internal combustion engine fuel, as defined in section 2902, bought and used for the purpose of propelling jet or turbojet engine aircraft”) 36 Me. Rev. Stat. § 1760 United States Government is exempt from sales tax (“No tax on sales, storage or use may be collected upon or in connection with: Sales to ... the Federal Government, or to any unincorporated agency or instrumentality... or to any incorporated agency or instrumentality ... wholly owned ...”) 36 Me. Rev. Stat. § 1760 	<ul style="list-style-type: none"> <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund <ul style="list-style-type: none"> Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax Rule No. 302, Government Agencies, Exempt Organizations and Sales Thereto

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MAINE (Continued)</p> <p>Sales, Fuel & Special Tax Division (207) 624-9745</p>	<p>Motor Fuel Tax Gasohol</p>	<p>\$0.295 Effective July 1, 2009 to June 30, 2010</p>	<p>36 Me. Rev. Stat. § 2903</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt 36 Me. Rev. Stat. § 2903 (Exempt fuels include those “on which the collection of the tax imposed by this section is precluded by federal law or regulation”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use • <u>Export</u>: Tax does not apply to fuel sold wholly for exportation from the State 36 Me. Rev. Stat. § 2903 	<ul style="list-style-type: none"> • <u>Fleet Card</u>: Fleet Card obtains refunds through oil companies • <u>Tax Imposition</u>: Tax is imposed on ultimate consumer. Distributor that first receives the fuel in the State is primarily responsible for paying the tax • Fuel Tax Rates

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MAINE (Continued)</p>	<p>E85</p>	<p>\$0.295 Effective July 1, 2009 to June 30, 2010</p>	<p>36 Me. Rev. Stat. § 3203</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt 36 Me. Rev. Stat. § 2903 (Exempt fuels include those “on which the collection of the tax imposed by this section is precluded by federal law or regulation”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use • <u>Export</u>: Tax does not apply to fuel sold wholly for exportation from the State 36 Me. Rev. Stat. § 2903 	<ul style="list-style-type: none"> • Instructions for Special Fuel Retailer Tax Return (Law provides for different tax rates on sales of different types of low-energy fuel. The most common low-energy fuel is propane, which is why line 21 reflects the tax rate of 16¢ per gallon. If other low-energy fuel is sold, substitute appropriate tax rate on line) • <u>Tax Imposition</u>: Tax is imposed on ultimate consumer. Distributor that first receives the fuel in the State is primarily responsible for paying the tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MAINE (Continued)</p>	<p>Kerosene</p>	<p>\$0.23/gallon</p>	<p>36 Me. Rev. Stat. § 3203</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt 36 Me. Rev. Stat. § 3204-A (Exempt fuels include those “on which the collection of the tax imposed by this section is precluded by federal law or regulation”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use • <u>Export</u>: Special fuel sold only for exportation from this State is exempt 36 Me. Rev. Stat. § 3204-A 	<ul style="list-style-type: none"> • <u>Fleet Card</u>: Fleet Card obtains refunds through oil companies • <u>Tax Imposition</u>: Tax is imposed on ultimate consumer. The supplier and retailer are primarily responsible for paying the tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MAINE (Continued)</p>	<p>Jet Fuel Tax (Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50) Aviation Gasoline Tax</p>	<p>\$0.034/gallon</p>	<p>36 Me. Rev. Stat. § 2903</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt 36 Me. Rev. Stat. § 2903 (Exempt fuels include those “on which the collection of the tax imposed by this section is precluded by federal law or regulation”) <u>Export</u>: Fuel sold only for exportation from this State is exempt – Schedule 7 on report 	<ul style="list-style-type: none"> <u>Tax Imposition</u>: Tax is imposed on ultimate consumer. Distributor that first receives the fuel in the State is primarily responsible for paying the tax Refunds: Government must apply for refund using Refund Application Aeronautical Fuel
<p>Maine Department of Environmental Protection Marcia Arnold (207) 287-6120</p>	<p>Maine Coastal and Inland Surface Oil Clean-up Fund</p>	<p>\$0.00071/gallon (\$0.03 per barrel)</p>	<p>38 Me. Rev. Stat. § 551</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt <u>Export</u>: No exemption 	<ul style="list-style-type: none"> Fee Schedule Fee imposed on all refined oil, including #6 fuel oil, #2 fuel oil, kerosene, gasoline, jet fuel and diesel fuel <u>Tax Imposition</u>: Fee applies to licensees when fuel is transferred or on registrant when transported in state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MAINE (Continued)</p> <p>Department of Environmental Protection, Bureau of Remediation and Waste Management, Division of Program Services (207) 287-7872 David Maxwell</p>	<p>Ground Water Cleanup Fund</p> <p>Gasoline</p>	<p>\$0.58/barrel fee is applicable = \$0.0138/gallon</p>	<p>38 Me. Rev. Stat. § 569-A(5)(A)</p> <p>38 Me. Rev. Stat. § 569-A(5)(E)</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt <u>Export</u>: The fee is not assessed on petroleum products that are exported from the state 38 Me. Rev. Stat. § 569-A(5)(A) 	<ul style="list-style-type: none"> Fee Schedule Division of Program Services issued memo on December 7, 2001 adding new surcharge fees authorized by 38 Me. Rev. Stat. § 569-A(5)(E) <u>Tax Imposition</u>: Fee is assessed on the first transfer of products by oil terminal facility licensees and on persons required to register with the State who first transports oil into the State

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MAINE (Continued)	Ground Water Cleanup Fund Diesel, jet fuel, kerosene and other refined petroleum products	\$0.29/barrel fee is applicable = \$0.0069/gallon	38 Me. Rev. Stat. § 569-A(5)(A) 38 Me. Rev. Stat. § 569-A(5)(E)	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt <u>Export</u>: The fee is not assessed on petroleum products that are exported from the state 38 Me. Rev. Stat. § 569-A(5)(A) 	<ul style="list-style-type: none"> Fee Schedule Division of Program Services issued memo on December 7, 2001 changing surcharge fees authorized by 38 Me. Rev. Stat. § 569-A(5)(E) <u>Tax Imposition</u>: Fee is assessed on the first transfer of products by oil terminal facility licensees and on persons required to register with the State who first transports oil into the State
	Ground Water Cleanup Fund No. 6 Fuel Oil	\$0.0009/gallon (\$0.04 barrel)	38 Me. Rev. Stat. § 569-A(5)(A) 38 Me. Rev. Stat. § 569-A(5)(E)	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt <u>Export</u>: The fee is not assessed on petroleum products that are exported from the state 38 Me. Rev. Stat. § 569-A(5)(A) 	<ul style="list-style-type: none"> Fee Schedule <u>Tax Imposition</u>: Fee is assessed on the first transfer of products by oil terminal facility licensees and on persons required to register with the State who first transports oil into the State

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MAINE (Continued)	Petroleum Market Share Fee	\$0.00004/gallon \$0.40 per 10,000 gallon load	10 Me. Rev. Stat. § 1681	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • Fee is imposed on petroleum distributors for distributing home heating oil and motor oil within the state 	<ul style="list-style-type: none"> • Fee applies to home heating oil" meaning #2 fuel oil sold for heating residential, industrial or commercial space or water and motor fuel oil, meaning internal combustion fuel sold for use in motor vehicles • Home heating oil or motor fuel oil that is subsequently exported from the State is excluded from computation, except that home heating oil sold to a retailer or retail outlet located outside the State that sells home heating oil at retail within the State is not excluded.
	NORA Fee on #1 and #2 dyed diesel	\$0.002/gallon Suspended effective February 7, 2010 Suspended from February 6, 2005 to August 31, 2005 Reinstated effective September 1,	42 U.S.C. § 6201 Note	<ul style="list-style-type: none"> • DoD is exempt (including the National Guard) • The Coast Guard is exempt • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance • Exemption for military • The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. • Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. • Additionally, this is a use fee, so it only attaches if the product is used for heating.

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STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>MARYLAND</u>	Sales Tax			<ul style="list-style-type: none"> No sales tax where fuel tax is paid (“The sales and use tax does not apply to: a sale of a motor fuel that is subject to the motor fuel tax or the motor carrier tax”) Md. Tax Code Ann. § 11-221 United States Government exempt from sales tax 	<ul style="list-style-type: none"> <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund <ul style="list-style-type: none"> Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MARYLAND (Continued)</p> <p>Motor Fuel Tax Division</p> <p>Motor Fuel Tax (410) 260-7215</p> <p>Refund Department (410) 260-7921 Linda Hood Supervisor</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.235/gallon</p>	<p>Md. Tax Code Ann. § 9-305</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt • DC Government is not exempt <p>Md. Tax Code § 9-304 (“Licensed dealer, licensed special fuel seller, or a licensed turbine fuel seller may omit the tax on fuel sold to the United States or a unit of the United States”)</p> <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel delivered into tanks separate from resale tanks and fuel is for their own use <ul style="list-style-type: none"> • <u>Export</u>: Tax does not apply to motor fuel that is exported or sold for exportation from the state <p>Md. Tax Code § 9-303</p>	<ul style="list-style-type: none"> • Link to Maryland Code • Current tax rates • <u>Fleet Card</u>: Refunds available through oil companies/distributors (they take credit on returns filed with state) • <u>Tax Imposition</u>: Tax is imposed on motor fuel; collected by dealers, distributors and sellers from buyers • Refunds: Government can apply using Refund Questionnaire (COT/RAD-028), Record of Vehicle Motor Fuel Used (COT/RAD-061) and Refund Claim Form (GT 106)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MARYLAND (Continued)	Diesel Fuel Tax B20 (Biodiesel)	\$0.2425/gallon	Md. Tax Code Ann. § 9-305	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Md. Tax Code § 9-304 (“Licensed dealer, licensed special fuel seller, or a licensed turbine fuel seller may omit the tax on fuel sold to the United States or a unit of the United States”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel delivered into tanks separate from resale tanks and fuel is for their own use • <u>Export</u>: Tax does not apply to motor fuel that is exported or sold for exportation from the state Md. Tax Code § 9-303 	<ul style="list-style-type: none"> • Link to Maryland Code • <u>Fleet Card</u>: Refunds should be available through oil companies/distributors (they take credit on returns filed with state) (some indication of problems) but filing is probably necessary • <u>Tax Imposition</u>: Tax is imposed on motor fuel; collected by dealers, distributors and sellers from buyers • Tax does not apply to special fuel delivered into a tank used only for heating • Refunds: Government can apply using Refund Questionnaire (COT/RAD-028), Record of Vehicle Motor Fuel Used (COT/RAD-061) and Refund Claim Form (GT 106)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MARYLAND (Continued)	Kerosene (KS1) (KSN and KSR are red dyed and no tax applies)	\$0.2425/gallon	Md. Tax Code Ann. § 9-305	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Md. Tax Code § 9-304 ("Licensed dealer, licensed special fuel seller, or a licensed turbine fuel seller may omit the tax on fuel sold to the United States or a unit of the United States") <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel delivered into tanks separate from resale tanks and fuel is for their own use • <u>Export</u>: Tax does not apply to motor fuel that is exported or sold for exportation from the state Md. Tax Code § 9-303 	<ul style="list-style-type: none"> • Link to Maryland Code • <u>Fleet Card</u>: Refunds should be available through oil companies/distributors (they take credit on returns filed with state) (some indication of problems) • <u>Tax Imposition</u>: Tax is imposed on motor fuel; collected by dealers, distributors and sellers from buyers • Refunds: Government can apply using Refund Questionnaire (COT/RAD-028), Record of Vehicle Motor Fuel Used (COT/RAD-061) and Refund Claim Form (GT 106)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MARYLAND (Continued)	Aviation Gasoline Tax	\$0.07/gallon	Md. Tax Code Ann. § 9-305	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Md. Tax Code Ann. § 9-303; Md. Tax Code § 9-304 ("Licensed dealer, licensed special fuel seller, or a licensed turbine fuel seller may omit the tax on fuel sold to the United States or a unit of the United States") <u>Export</u>: Tax does not apply to motor fuel that is exported or sold for exportation from the state Md. Tax Code § 9-303 	<ul style="list-style-type: none"> Link to Maryland Code <u>Tax Imposition</u>: Tax is imposed on motor fuel; collected by dealers, distributors and sellers from buyers Refunds: FBOs can generally back out tax at larger airports <ul style="list-style-type: none"> At smaller airports, they may only have tax paid product on hand Government then applies for refund <ul style="list-style-type: none"> Refund Questionnaire (COT/RAD-028), Record of Vehicle Motor Fuel Used (COT/RAD-061) and Refund Claim Form (GT 106)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MARYLAND (Continued)</p> <p>Thomas Faulkner (410) 260-7603</p>	<p>Turbine (Jet) Fuel Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)</p>	<p>\$0.07/gallon</p>	<p>Md. Tax Code Ann. § 9-305</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Md. Tax Code § 9-304 (“Licensed dealer, licensed special fuel seller, or a licensed turbine fuel seller may omit the tax on fuel sold to the United States or a unit of the United States”) <u>Export</u>: Tax does not apply to motor fuel that is exported or sold for exportation from the state Md. Tax Code § 9-303 	<ul style="list-style-type: none"> Link to Maryland Code <u>Tax Imposition</u>: Tax is imposed on motor fuel; collected by dealers, distributors and sellers from buyers Refunds: FBOs can generally back out tax at larger airports <ul style="list-style-type: none"> At smaller airports, they may only have tax paid product on hand Government then applies for refund <ul style="list-style-type: none"> Refund Questionnaire (COT/RAD-028), Aviation Fuel Tax Refund Statement (GT 101-AV) and Refund Claim Form (GT 106)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MARYLAND (Continued)</p> <p>Maryland Department of Environment</p> <p>(410) 631-3443</p>	<p>Oil Transfer Fee</p>	<p>\$0.00137/gallon</p> <p>Effective July 1, 2005</p> <p>(\$0.0575/barrel)</p>	<p>Md. Envir. Code Ann. § 4-411</p>	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt; payable by licensees • DLA Energy has license and pays fee for fuel it imports into state; report prepared and payment authorized through DLA Energy-F by DFAS-Columbus • <u>Export</u>: No exemption 	<ul style="list-style-type: none"> • Fee Increase • Link to Maryland Code • <u>Tax Imposition</u>: Fee is imposed on oil transferred in the State • "Oil" means oil of any kind and in any liquid form including: (i) Petroleum; (ii) Petroleum by-products; (iii) Fuel oil; (iv) Sludge containing oil or oil residues; (v) Oil refuse; (vi) Oil mixed with or added to or otherwise contaminating soil, waste, or any other liquid or solid media; (vii) Crude oils; (viii) Aviation fuel; (ix) Gasoline; (x) Kerosene; (xi) Light and heavy fuel oils; (xii) Diesel motor fuels; (xiii) Asphalt; and (xiv) Regardless of specific gravity, every other nonedible, nonsubstituted liquid petroleum fraction unless that fraction is specifically identified as a hazardous substance under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, 42 U.S.C. § 9601 et seq. "Oil" does not include: Liquefied propane; Liquefied natural gas; or any edible oils

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MARYLAND (Continued)</p> <p>(240) 777-8928</p>	<p>Montgomery County Fuel Energy Tax</p> <p>(Fuel tax applies to any fuel, including diesel fuel, when used for heating in the county)</p>	<p>No. 1 Fuel Oil</p> <p>\$0.27264/ gallon (eff. July 1, 2010)</p>	<p>Montgomery County Code § 52-14</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are <u>not</u> exempt • <u>Export</u>: ? 	<ul style="list-style-type: none"> • Link to Montgomery County Code • Fuel Energy Tax Return (with applicable rates for non-residential distributions) • Fuel-Energy Tax Information • Fuel Energy Tax Application • <u>Tax Imposition</u>: Imposed upon persons transmitting, distributing, manufacturing, producing or supplying fuel oil

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MARYLAND (Continued) (240) 777-8928	Montgomery County Fuel Energy Tax	Nos. 2 and 3 Fuel Oil \$0.28283/ gallon (eff. July 1, 2010)			
		No. 4 Fuel Oil \$0.28946/gallon (eff. July 1, 2010)			
		No. 5 Fuel Oil \$0.29506/ gallon (eff. July 1, 2010)			
		No. 6 Fuel Oil \$0.30169/ gallon (eff. July 1, 2010)			

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MARYLAND (Continued) Kris Welch (301)952-3395 Prince George's County Treasury Division	Prince George's County Energy and Fuel Tax	Fuel Oil \$0.150968/gallon Effective July 1, 2007 to June 20, 2008	Prince George's County Code, §10-205.01	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt 	
		Electricity \$0.006714/ / per kilowatt hour Effective July 1, 2007 to June 20, 2008			
		Natural Gas \$0.085487/ per therm Effective July 1, 2007 to June 20, 2008			
		Propane \$0.185493/per gallon Effective July 1, 2007 to June 20, 2008			

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MARYLAND (Continued)	Gross Receipts Tax on Public Service Companies (Electricity and Natural Gas)	2% of gross receipts derived from business in the state	Md. Code Ann. Tax § 8-402; § 8-403	<ul style="list-style-type: none"> • United States government is <u>not</u> exempt 	<ul style="list-style-type: none"> • <u>Tax Imposition:</u> Tax is imposed on utility company
	Franchise Tax on Public Service Companies (Electricity and Natural Gas)	\$0.402/therm of natural gas \$0.062/kilowatt hour of electricity	Md. Code Ann. Tax § 8-402.1; § 8.403	<ul style="list-style-type: none"> • United States government is <u>not</u> exempt • Public service company may specifically surcharge customers for tax Md. Code Ann. Tax § 8-409 	<ul style="list-style-type: none"> • <u>Tax Imposition:</u> Tax is imposed on utility company
	Prince Georges County Gross Receipts Tax on Natural Gas	2% on public services companies (appears on utility bill)			

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MARYLAND (Continued)	NORA Fee on #1 and #2 dyed diesel	\$0.002/gallon Suspended effective February 7, 2010 Suspended from February 6, 2005 to August 31, 2005 Reinstated effective September 1, 2005	42 U.S.C. § 6201 Note	<ul style="list-style-type: none"> • DoD is exempt (including the National Guard) • The Coast Guard is <u>exempt</u> • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance • Exemption for military • The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. • Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. • Additionally, this is a use fee, so it only attaches if the product is used for heating.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>MASSACHUSETTS</u>	Sales Tax			<ul style="list-style-type: none"> No sales tax when fuel tax is imposed (“The following sales and the gross receipts therefrom shall be exempt from the tax imposed by this chapter: Sales of tangible personal property includable in the measure of the excises levied under the provisions of chapters sixty-four A, sixty-four E, sixty-four F...”) Mass. Gen. L. ch. 64H, § 6 United States Government is exempt from sales tax (“The following sales and the gross receipts therefrom shall be exempt from the tax imposed by this chapter: Sales to the United States, the commonwealth or any political subdivision thereof, or their respective agencies”) Mass. Gen. L. ch. 64H, § 6 	<ul style="list-style-type: none"> Massachusetts General Laws

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MASSACHUSETTS (Continued)</p> <p>Fuels Section (617) 887-5047 Patrick O'Mahoney</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.21/gallon</p>	<p>Mass. Gen. L. ch. 64A, § 1 Mass. Gen. L. ch. 64A, § 3A</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt (Not specifically stated in statute – may be Mass. Gen. L. ch. 64A, § 12 <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use <u>Export</u>: Registered distributors or exporters can purchase fuel tax free and export fuel tax free; must file export report with state 	<ul style="list-style-type: none"> Massachusetts General Laws Tax Rates <u>Fleet Card</u>: Government must file for refund using Form GT-9, Gasoline Refund Application <u>Tax Imposition</u>: Tax collected from buyer by distributor

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MASSACHUSETTS (Continued)</p>	<p>Diesel Fuel Tax B20 (Biodiesel)</p>	<p>\$0.21/gallon</p>	<p>Mass. Gen. L. ch. 64E, § 4</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt (Not specifically stated in statute – may be Mass. Gen. L. ch. 64A, § 12 <ul style="list-style-type: none"> – Base Exchanges are (should be) treated as part of United States when fuel is for their own use • <u>Export</u>: Registered supplier can purchase fuel tax free and export fuel tax free; must file export report with state 	<ul style="list-style-type: none"> • Massachusetts General Laws • Tax Rates • <u>Fleet Card</u>: Government must file for refund using Form SFT-9, Special Fuels Refund Application • <u>Tax Imposition</u>: Tax collected from buyer by licensee

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MASSACHUSETTS (Continued)</p>	<p>Jet Fuel Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)</p>	<p>\$0.110/gallon</p> <p>Effective January 1, 2008 to March 31, 2008</p> <p>(Changes quarterly)</p>	<p>Mass. Gen. L. ch. 64J, § 1</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt (“The sale of aircraft (jet) fuel directly to the United States Government, or any agency or instrumentality of the United States Government is exempt from the aircraft (jet) fuel tax imposed by M.G.L. c. 64J. A supplier or user-seller may sell aircraft (jet) fuel to the U.S. Government free of the aircraft (jet) fuel tax if he receives a properly completed Certificate of Exemption (Form JFT-8) from the U.S. Government. 830 CMR 64J.4.1(6) (a)) <u>Export</u>: Registered distributors or exporters can purchase fuel tax free and export fuel tax free; must file export report with state 	<ul style="list-style-type: none"> Massachusetts General Laws Tax Rates <u>Tax Imposition</u>: Tax collected from buyer by distributor “Aircraft fuel”, is all combustible gases and liquids, used or sold for use in propelling turbine-propeller jet, turbojet and jet driven aircraft and jet aircraft engines Refunds: If FBO cannot back out tax from bill, Government can file for refund using Form JFT-9, Aircraft (Jet) Fuel Refund Application

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MASSACHUSETTS (Continued)	Aviation Gasoline Tax	\$0.243/gallon Effective January 1, 2008 to March 31, 2008 (Changes quarterly)	Mass. Gen. L. ch. 64A, § 1	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt (Not specifically stated in statute – may be Mass. Gen. L. ch. 64A, § 12) <u>Export</u>: Registered distributors or exporters can purchase fuel tax free and export fuel tax free; must file export report with state 	<ul style="list-style-type: none"> Massachusetts General Laws Tax Rates <u>Tax Imposition</u>: Tax collected from buyer by distributor Refunds: If FBO cannot back out tax from bill, Government can file for refund using Form GT-9, Gasoline Refund Application

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MASSACHUSETTS (Continued)	Underground Storage Tank Petroleum Product Cleanup Fund Load Fee	\$0.025/gallon Load fee increased from \$50.00 to \$250.00 per 10,000 gallon delivery of gasoline and diesel to Dispensing Facilities	Mass. Gen. L. ch. 21J, § 2	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Mass. Gen. L. ch. 21J, § 2 ("The fees established in this section shall not apply to sales or deliveries to the United States Government, or sales or deliveries to the commonwealth or any of its political subdivisions") <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use • <u>Export</u>: Fee does not apply to delivery of product destined for export to a distributor when it is delivered by a bulk facility owner or operator to a common or contract carrier or an oceangoing vessel including a ship, barge, or tanker, and the product is in continuous movement to a destination outside this state Mass. Gen. L. ch. 21J, § 2 	<ul style="list-style-type: none"> • Massachusetts General Laws • Underground Storage Tank Petroleum Product Cleanup Fund Overview • <u>Tax Imposition</u>: Fee is imposed on the use of a dispensing facility at the site of delivery of petroleum product. Each owner or operator of a bulk facility on delivery of petroleum product to a dispensing facility collects fee from the person who orders or requests the delivery

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MASSACHUSETTS (Continued)	Uniform Oil Spill Response & Prevention Fee	\$0.000477/gallon (\$0.02/barrel) Effective August 4, 2004 \$0.001190/gallon (\$0.05/barrel) Effective April 1, 2010	Mass. Gen. L. ch. 21M, § 8	<ul style="list-style-type: none"> United States government is NOT exempt 	<ul style="list-style-type: none"> Imposed upon a person owning petroleum products at the time the petroleum products are received at a marine terminal within the commonwealth by means of a vessel from a point of origin outside the commonwealth Oil fee information

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MASSACHUSETTS (Continued)</p>	<p>NORA Fee on #1 and #2 dyed diesel</p>	<p>\$0.002/gallon</p> <p>Suspended effective February 7, 2010</p> <p>Suspended from February 6, 2005 to August 31, 2005</p> <p>Reinstated effective September 1, 2005</p>	<p>42 U.S.C. § 6201 Note</p>	<ul style="list-style-type: none"> • DoD is exempt (including the National Guard) • The Coast Guard is exempt • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance • Exemption for military • The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. • Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. • Additionally, this is a use fee, so it only attaches if the product is used for heating.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>MICHIGAN</u>	Sales Tax	6% of sales price	Mich. Comp. Laws § 205.52	<ul style="list-style-type: none"> • Sales tax is applicable to fuel • United States Government is exempt from sales tax <p>(“A person subject to a tax under this act shall not include in the amount of his or her gross proceeds used for the computation of the tax any proceeds of his or her business derived from sales to the United States, its unincorporated agencies and instrumentalities, any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States”)</p> Mich. Comp. Laws § 205.54(7)	<ul style="list-style-type: none"> • <u>Fleet Card</u>: Exempting at pump; retailer sells fuel with tax, Fleet Card backs tax out of bills to Government and files for refund of tax with state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MICHIGAN (Continued)</p> <p>Motor Fuel Tax (517) 636-4600</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.19/gallon</p> <p>No reduction for ethanol as of January 1, 2008</p>	<p>Mich. Comp. Laws § 207.1008</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Mich. Comp. Laws § 207.1030 (“Motor fuel is exempt from the tax and the tax shall not be collected by the supplier if the motor fuel: is gasoline or diesel fuel that is sold directly by the supplier to the federal government for use in a motor vehicle owned and operated or leased and operated by the federal government”) <ul style="list-style-type: none"> Base Exchanges: unclear, but should be exempt if going into Government plated vehicles <u>Export</u>: Fuel for which proof of export is available in the form of a terminal-issued destination state shipping paper if the motor fuel is exported by a supplier who is licensed in the destination state or the fuel is sold by a supplier to another person for immediate export to a state for which the destination state fuel tax has been paid to the supplier who is licensed to remit tax to that destination state Mich. Comp. Laws § 207.1030 	<ul style="list-style-type: none"> Exemption applies to fuel used in a motor vehicle owned and operated or leased and operated by the federal government <u>Fleet Card</u>: Exempting at pump; retailer sells fuel with tax, Fleet Card backs tax out of bills to Government and files for refund of tax with state Act 403 of 2000, § 207.1034 <u>Tax Imposition</u>: Tax collected by distributors and suppliers and imposed on fuel imported into or sold, delivered, or used in the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MICHIGAN (Continued)</p>	<p>Diesel Fuel Tax</p> <p>B20 (Biodiesel)</p>	<p>\$0.15/gallon</p> <p>No reduction for biodiesel as of January 1, 2008</p>	<p>Mich. Comp. Laws § 207.1008</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Mich. Comp. Laws § 207.1030 (“Motor fuel is exempt from the tax and the tax shall not be collected by the supplier if the motor fuel: Is gasoline or diesel fuel that is sold directly by the supplier to the federal government for use in a motor vehicle owned and operated or leased and operated by the federal government”) <ul style="list-style-type: none"> Base Exchanges: unclear, but should be exempt if going into Government plated vehicles <u>Export</u>: Fuel for which proof of export is available in the form of a terminal-issued destination state shipping paper if the motor fuel is exported by a supplier who is licensed in the destination state or the fuel is sold by a supplier to another person for immediate export to a state for which the destination state fuel tax has been paid to the supplier who is licensed to remit tax to that destination state Mich. Comp. Laws § 207.1030 	<ul style="list-style-type: none"> Exemption applies to fuel used in a motor vehicle owned and operated or leased and operated by the federal government <u>Fleet Card</u>: Exempting at pump; retailer sells fuel with tax, Fleet Card backs tax out of bills to Government and files for refund of tax with state Act 403 of 2000, § 207.1034 <u>Tax Imposition</u>: Tax collected by distributors and suppliers and imposed on fuel imported into or sold, delivered, or used in the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MICHIGAN (Continued)</p>	<p>Jet Fuel Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)</p>	<p>\$0.03/gallon</p>	<p>Mich. Comp. Laws § 259.203</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Mich. Comp. Laws § 259.203; Mich. Comp. Laws § 207.1030 (“Motor fuel is exempt from the tax and the tax shall not be collected by the supplier if the motor fuel: Is gasoline or diesel fuel that is sold directly by the supplier to the federal government for use in a motor vehicle owned and operated or leased and operated by the federal government”) <u>Export</u>: Fuel for which proof of export is available in the form of a terminal-issued destination state shipping paper if the motor fuel is exported by a supplier who is licensed in the destination state or the fuel is sold by a supplier to another person for immediate export to a state for which the destination state fuel tax has been paid to the supplier who is licensed to remit tax to that destination state Mich. Comp. Laws § 207.1030 	<ul style="list-style-type: none"> <u>Tax Imposition</u>: Tax collected by distributors and suppliers and imposed on fuel imported into or sold, delivered, or used in the state Refunds: If FBO does not sell tax free, or card processor reimburse tax, Government can file for refund <ul style="list-style-type: none"> Refund claim for aviation fuel must be filed within six months of the date of purchase of the fuel Claims may be filed more often than once during the filing period. Request a Refund Claim Form

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MICHIGAN (Continued)	Underground Storage Tank Fee	\$0.00875/gallon	Mich. Comp. Laws § 324.21508	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • <u>Export</u>: Sales for immediate export are exempt Revenue Admin Bulletin 1990-33 	<ul style="list-style-type: none"> • <u>Tax Imposition</u>: Fee is imposed on all refined petroleum products sold for resale in the state or consumption in the state. State pre-collects regulatory fees from persons who refine petroleum in this state for resale in the state or consumption in the state and persons who import refined petroleum into the state for resale in the state or consumption in the state
	NORA Fee on #1 and #2 dyed diesel	\$0.002/gallon Suspended effective February 7, 2010 Suspended from February 6, 2005 to August 31, 2005	42 U.S.C. § 6201 Note	<ul style="list-style-type: none"> • DoD is exempt (including the National Guard) • The Coast Guard is exempt • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance • Exemption for military • The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named

		Reinstated effective September 1, 2005			<p>diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc.</p> <ul style="list-style-type: none">• Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.• Additionally, this is a use fee, so it only attaches if the product is used for heating.
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STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>MINNESOTA</u>	Sales Tax			<ul style="list-style-type: none"> No sales tax if fuel tax is imposed (“The following petroleum products are exempt: (1) products upon which a tax has been imposed and paid under chapter 296A, and for which no refund has been or will be allowed because the buyer used the fuel for nonhighway use”) Minn. Stat. § 297A.68 United States Government is exempt from sales tax (“All sales, except those listed in paragraph (b), to the following governments and political subdivisions, or to the listed agencies or instrumentalities of governments and political subdivisions, are exempt: (1) the United States and its agencies and instrumentalities”) Minn. Stat. § 297A.70 	<ul style="list-style-type: none"> <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MINNESOTA (Continued)</p> <p>Petroleum Division (651) 296-0889</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>Ethanol</p>	<p>\$0.255/gallon Effective October 1, 2008</p> <p>\$0.271/gallon from July 1, 2009 through June 30, 2010</p> <p>\$0.275/gallon effective July 1, 2010</p>	<p>Minn. Stat. § 296A.07</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Minn. Stat. § 296A.16 (“The commissioner shall allow the distributor credit or refund of the tax paid on gasoline and special fuel sold to the United States government to be used exclusively in performing its governmental functions and activities”) <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use <u>Export</u>: State allows the distributor a credit or refund of tax paid on fuel exported or sold for export from the state Minn. Stat. § 296A.16 	<ul style="list-style-type: none"> “Cost plus a fixed fee” contractor employed by the United States Government on any national defense project is exempt Minn. Stat. § 296A.16 Minnesota Fuel Tax rate Sheet <u>Fleet Card</u>: Refunds available through oil companies/distributors (they take credit on returns filed with state) <u>Tax Imposition</u>: Tax is imposed on the first licensed distributor who received the product in Minnesota

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MINNESOTA (Continued)	E85 Fuel Tax	<p>\$0.1811/gallon Effective October 1, 2008 until further notice</p> <p>\$0.1924/gallon from July 1, 2009 through June 30, 2010</p>	Minn. Stat. § 296A.07	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Minn. Stat. § 296A.16 ("The commissioner shall allow the distributor credit or refund of the tax paid on gasoline and special fuel sold to the United States government to be used exclusively in performing its governmental functions and activities") <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use <u>Export</u>: State allows the distributor a credit or refund of tax paid on fuel exported or sold for export from the state Minn. Stat. § 296A.16 	<ul style="list-style-type: none"> "Cost plus a fixed fee" contractor employed by the United States Government on any national defense project is exempt Minn. Stat. § 296A.16 <u>Tax Imposition</u>: Tax is imposed on the first licensed distributor who received the product in Minnesota

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MINNESOTA (Continued)	Diesel Fuel Tax B20 (Biodiesel)	\$0.255/gallon Effective October 1, 2008 \$0.271/gallon from July 1, 2009 through June 30, 2010 \$0.275/gallon effective July 1, 2010	Minn. Stat. § 296A.08	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Minn. Stat. § 296A.16 (“The commissioner shall allow the distributor credit or refund of the tax paid on gasoline and special fuel sold to the United States government to be used exclusively in performing its governmental functions and activities”) <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use <u>Export</u>: State allows the distributor a credit or refund of tax paid on fuel exported or sold for export from the state Minn. Stat. § 296A.16 	<ul style="list-style-type: none"> Petroleum Tax Fact Sheet 20 - Diesel Fuel (Special Fuel) Excise Tax “Cost plus a fixed fee” contractor employed by the United States Government on any national defense project is exempt Minn. Stat. § 296A.16 <u>Fleet Card</u>: Refunds available through oil companies/distributors (they take credit on returns filed with state) <u>Tax Imposition</u>: Tax is imposed on the first licensed distributor who received the product in Minnesota State requires the addition of 2% vegetable oil or animal fat in all diesel offered for sale by June 2005; some biodiesel production starting in state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MINNESOTA (Continued)	<p>Jet Fuel Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)</p> <p>Aviation Gasoline Tax</p>	\$0.05/gallon	<p>Minn. Stat. § 296A.09</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt (“The commissioner shall allow the distributor credit or refund of the tax paid on gasoline and special fuel: (2) sold to the United States government to be used exclusively in performing its governmental functions and activities”) Minn. Stat. § 296A.16 <u>Export</u>: State allows the distributor a credit or refund of tax paid on fuel exported or sold for export from the state Minn. Stat. § 296A.16 	<ul style="list-style-type: none"> “Cost plus a fixed fee” contractor employed by the United States Government on any national defense project is exempt Minn. Stat. § 296A.16 <u>Tax Imposition</u>: Tax is imposed on the first licensed distributor who received the product in Minnesota “Aviation turbine fuel” and “jet fuel” mean blends of hydrocarbons derived from crude petroleum, natural gasoline, and synthetic hydrocarbons, intended for use in aviation turbine engines, and that meet the specifications in ASTM specification D 1655-96c Refunds: <ul style="list-style-type: none"> If FBO selling from taxed storage, FBO can back out tax as credit on tax return If FBO is pulling from untaxed storage, FBO has to charge tax and Government has to apply for a refund by requesting refund in a letter or using PDR-1AV (Aviation Fuel Tax Claim for Refund)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MINNESOTA (Continued)	Petroleum Inspection Fee	\$0.001/gallon The Petroleum tax cleanup fee will be collected November and December 2007 and January and February 2008	Minn. Stat. § 239.101	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt <ul style="list-style-type: none"> – Include in price • <u>Export</u>: State will credit for fuel exported or sold for export from the state upon filing of a report (Petroleum Inspection Fee Report (PDA-46-I)) Minn. Stat. § 239.101 	<ul style="list-style-type: none"> • <u>Tax Imposition</u>: Fee is imposed on petroleum products when received by the first licensed distributor, and 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
	Motor Fuel Surcharge	\$0.005/gallon Effective August 1, 2008		<ul style="list-style-type: none"> • Assessed on all motor fuels in Minnesota. There will also be a proportional surcharge assessed on alternative fuels. This surcharge will be updated annually effective on the first day of July. 	<ul style="list-style-type: none"> •

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MINNESOTA (Continued)	Petroleum Tank Release Cleanup Fee No longer in effect as of May 31, 2009.	\$0.02/gallon	Minn. Stat. § 115C.08	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • <u>Export</u>: No exemption 	<ul style="list-style-type: none"> • Historically, fee is imposed four months at a time by the commissioner when the relevant MN fund falls below a specified level (e.g. fee is only applicable intermittently, for periods of four months at a time). If the fee is active, the dates are shown at the top of this webpage - MN Dept. of Revenue • <u>Tax Imposition</u>: Fee imposed on the use of tanks that contain petroleum products. On products other than gasoline, the first licensed distributor receiving the product in Minnesota must pay the fee. When the product is gasoline, the distributor responsible for payment of the gasoline tax is also responsible for payment of the fee

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>MISSISSIPPI</u>	Sales Tax			<ul style="list-style-type: none"> Retail sales of motor fuel are not subject to sales tax Sales and Use Tax Rule 16 United States Government is exempt from sales tax (“Sales of tangible property, charges for labor or services are exempt when sold to, billed to and paid for by the United States Government or the State of Mississippi, its departments and institutions, counties and municipalities”) Sales and Use Tax Rule 49 	<ul style="list-style-type: none"> <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MISSISSIPPI (Continued)</p> <p>Petroleum Tax Division (601) 923-7150</p>	<p>Gasoline Gasohol E85</p>	<p>\$0.126/gallon (Reduced rate for government)</p> <p>\$0.18/gallon - \$0.054/gallon = \$0.126/gallon</p>	<p>Miss. Code §§ 27-55-11, 27-55-12</p>	<ul style="list-style-type: none"> • DoD and National Guard are exempt if 4,000 gallons or more are delivered <ul style="list-style-type: none"> – Amount delivered (and supplier’s proof of exemption) is supported by copies of the invoices <p>MS Code § 27-55-19 (There shall not be included in the measure of the tax levied in this article any fuel: “sold to the United States government for use of the Armed Forces only, and delivered in quantities of not less than four thousand (4,000) gallons”)</p> <ul style="list-style-type: none"> – Base Exchanges: N/A (should be exempt if fuel is going into military plated vehicle) <ul style="list-style-type: none"> • Deliveries to DoD and National Guard of less than 4,000 gallons are taxed at reduced rate • Federal Civilian activities get reduced rate (no matter what quantity is delivered) • <u>Export</u>: Gasoline exported to another State is exempt <p>Petroleum Tax Information Bulletin</p>	<ul style="list-style-type: none"> • Mississippi Petroleum Tax Rates • Link to Miss. Code - Gasoline Tax Law • Petroleum Tax Information Bulletin • <u>Tax Imposition</u>: Tax is imposed on persons in business as a distributor for the privilege of engaging in such business on all gasoline and blend stock stored, sold, distributed, manufactured, refined, distilled, blended or compounded in the state or received in the state for sale, use on the highways, storage, distribution, or for any purpose • <u>Fleet Card</u>: N/A

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MISSISSIPPI (Continued)	Diesel Fuel Tax B20 (Biodiesel)	\$0.1325/gallon (Reduced rate for government) \$0.18/gallon - \$0.0475/gallon = \$0.1325/gallon	Miss. Code §§ 27-55-519, 27-55-19	<ul style="list-style-type: none"> • DoD and National Guard exempt if 4000 gallons or more are delivered <ul style="list-style-type: none"> – Amount delivered (and supplier’s proof of exemption) is supported by copies of the invoices <p>Miss. Code § 27-55-527 (There shall not be included in the measure of the tax levied in this article any fuel: “sold to the United States government for use of the Armed Forces only, and delivered in quantities of not less than four thousand (4,000) gallons”)</p> <ul style="list-style-type: none"> – Base Exchanges: N/A (should be exempt if fuel is going into military plated vehicle) <ul style="list-style-type: none"> • Deliveries to DoD and National Guard of less than 4,000 gallons are taxed at reduced rate • <u>Export</u>: Diesel exported to another State is exempt Petroleum Tax Information Bulletin 	<ul style="list-style-type: none"> • Mississippi Petroleum Tax Rates • Link to Miss. Code -Special Fuel Tax Law • Petroleum Tax Information Bulletin • <u>Tax Imposition</u>: Tax is imposed on persons in business as a distributor for the privilege of engaging in such business on all special fuel stored, sold, distributed, manufactured, refined, distilled, blended or compounded in the state or received in the state for sale, use on the highways, storage, distribution, or for any purpose

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MISSISSIPPI (Continued)	Diesel Fuel Tax B20 (Biodiesel) CONTINUED			<ul style="list-style-type: none"> Federal Civilian activities get reduced rate (no matter what quantity is delivered) <u>Export</u>: Diesel exported to another State is exempt Petroleum Tax Information Bulletin 	<ul style="list-style-type: none"> <u>Fleet Card</u>: N/A

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MISSISSIPPI (Continued)	Jet Fuel Tax Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)	\$0.005/gallon (Reduced rate for government) \$0.0525/gallon - \$0.0475/gallon = \$0.005/gallon	Miss. Code §§ 27-55-519, 27-55-12	<ul style="list-style-type: none"> DoD and National Guard exempt if 4000 gallons or more are delivered <ul style="list-style-type: none"> Amount delivered (and supplier's proof of exemption) is supported by copies of the invoices Miss. Code § 27-55-527 (There shall not be included in the measure of the tax levied in this article any fuel: "sold to the United States government for use of the Armed Forces only, and delivered in quantities of not less than four thousand (4,000) gallons") <ul style="list-style-type: none"> Deliveries to DoD and National Guard of less than 4,000 gallons are taxed at reduced rate Federal Civilian activities get reduced rate (no matter what quantity is delivered) <u>Export</u>: Diesel exported to another State is exempt Petroleum Tax Information Bulletin 	<ul style="list-style-type: none"> Link to Miss. Code -Special Fuel Tax Law Refunds: For DoD and National Guard lifting more than 4,000 gallons at FBOs, seller can give exemption on invoice <ul style="list-style-type: none"> For lifted quantities less than 4,000 gallons, sellers can give reduced rate on invoice Exemption is at point of sale, not from the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MISSISSIPPI (Continued)	Aviation Gasoline	\$0.0104/gallon (Reduced rate for government) \$0.0644/gallon - \$0.0544/gallon = \$0.0104/gallon	Miss. Code §§ 27-55-11, 27-55-12	<ul style="list-style-type: none"> DoD, National Guard and Coast Guard exempt if 4000 gallons or more are delivered <ul style="list-style-type: none"> Amount delivered (and supplier's proof of exemption) is supported by copies of the invoices Miss. Code § 27-55-527 (There shall not be included in the measure of the tax levied in this article any fuel: "sold to the United States government for use of the Armed Forces only, and delivered in quantities of not less than four thousand (4,000) gallons") <ul style="list-style-type: none"> Deliveries to DoD, Coast Guard and National Guard of less than 4,000 gallons are taxed at reduced rate Federal Civilian activities get reduced rate (no matter what quantity is delivered) 	<ul style="list-style-type: none"> Mississippi Petroleum Tax Rates Link to Miss. Code - Gasoline Tax Law Petroleum Tax Information Bulletin <u>Tax Imposition:</u> Tax is imposed on distributors for the privilege of engaging in business on fuel stored, sold, distributed, manufactured, refined, distilled, blended or compounded in the state or received in the state for sale, use on the highways, storage, distribution, or for any purpose

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MISSISSIPPI (Continued)	Aviation Gasoline CONTINUED			<ul style="list-style-type: none"> • <u>Export</u>: Diesel exported to another State is exempt Petroleum Tax Information Bulletin 	<ul style="list-style-type: none"> • Refunds: For DoD and National Guard lifting more than 4,000 gallons at FBOs, seller can give exemption on invoice <ul style="list-style-type: none"> – For lifted quantities less than 4,000 gallons, sellers can give reduced rate on invoice Exemption is at point of sale, not from the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MISSISSIPPI (Continued)	Environmental Protection Fee	\$0.004/gallon Reinstated effective June 1, 2010 – had been deactivated on March 1, 2009.	Miss. Code § 49-17-407	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • <u>Export</u>: If fuel is exported from state it is exempt from fee 	<ul style="list-style-type: none"> • Mississippi Petroleum Tax Rates • Link to Mississippi Underground Storage Tank Act • <u>Tax Imposition</u>: Environmental protection fee is levied upon bonded distributor who sells or delivers motor fuels to a retailer or user in the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>MISSOURI</u>	Sales Tax			<ul style="list-style-type: none"> • No sales tax on fuel when fuel tax is paid (“There are also specifically exempted from the provisions of the local sales tax law as defined in section 32.085, RSMo, section 238.235, RSMo, and sections 144.010 to 144.525 and 144.600 to 144.745 and from the computation of the tax levied, assessed or payable pursuant to the local sales tax law as defined in section 32.085, RSMo, section 238.235, RSMo, and sections 144.010 to 144.525 and 144.600 to 144.745: (1) Motor fuel or special fuel subject to an excise tax of this state, unless all or part of such excise tax is refunded pursuant to section 142.584, RSMo”) Mo. Rev. Stat. § 144.030 • United States Government is exempt from sales tax (“There is hereby specifically exempted from the provisions of sections 144.010 to 144.525 and from the computation of the tax levied, assessed or payable pursuant to sections 144.010 to 144.525 ...any retail sale which the state of Missouri is prohibited from taxing pursuant to the Constitution or laws of the United States of America...”) Mo. Rev. Stat. § 144.030 	<ul style="list-style-type: none"> • <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MISSOURI (Continued)</p> <p>(573) 751-2611</p>	<p>Motor Fuel Tax</p> <p>Gasohol E85</p> <p>Kerosene</p>	<p>\$0.17/gallon</p>	<p>Mo. Rev. Stat. § 142.803</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Mo. Rev. Stat. § 142.815 (Fuel for the following uses is exempt: “motor fuel sold to the United States or any agency or instrumentality thereof”) <ul style="list-style-type: none"> – Exemption must be supported by exemption certificate (Form 2992) Mo. Rev. Stat. § 142.818 <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use • <u>Export</u>: Motor fuel exported from the state is exempt under the following conditions <ul style="list-style-type: none"> – proof of export is available in the form of a terminal-issued destination state shipping paper and which is either: <ul style="list-style-type: none"> ◦ Exported by a supplier who is licensed in the destination state or through the bulk transfer system (deduction on supplier’s report); ◦ Removed by a licensed distributor for immediate export to a state for which all the applicable taxes and fees have been paid to the supplier, who is licensed to remit tax to the destination state; or ◦ Acquired by a licensed distributor and which the tax has previously been paid or accrued either as a result of being stored outside of the bulk transfer system immediately prior to loading or as a diversion across state boundaries properly reported and was subsequently exported from the state on behalf of the distributor – Claimed as a refund by distributor 	<ul style="list-style-type: none"> • Frequently Asked Questions on Missouri Fuel Taxes • Link to Missouri Revised Statutes • <u>Fleet Card</u>: Supplier credits tax to government and takes a credit on its supplier report filed with state • <u>Tax Imposition</u>: Levied and imposed on all motor fuel used or consumed in the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MISSOURI (Continued)	Diesel Fuel Tax B20 (Biodiesel)	\$0.17/ gallon	Mo. Rev. Stat. § 142.803	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Mo. Rev. Stat. § 142.815 (Fuel for the following uses is exempt: “motor fuel sold to the United States or any agency or instrumentality thereof”) <ul style="list-style-type: none"> – Exemption must be supported by exemption certificate (Form 2992) Mo. Rev. Stat. § 142.818 <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use • <u>Export</u>: Motor fuel exported from the state is exempt under the following conditions <ul style="list-style-type: none"> – Proof of export is available in the form of a terminal-issued destination state shipping paper and which is either: <ul style="list-style-type: none"> ◦ Exported by a supplier who is licensed in the destination state or through the bulk transfer system (deduction on supplier’s report); ◦ Removed by a licensed distributor for immediate export to a state for which all the applicable taxes and fees have been paid to the supplier, who is licensed to remit tax to the destination state; or ◦ Acquired by a licensed distributor and which the tax has previously been paid or accrued either as a result of being stored outside of the bulk transfer system immediately prior to loading or as a diversion across state boundaries properly reported and was subsequently exported from the state on behalf of the distributor – Claimed as a refund by distributor 	<ul style="list-style-type: none"> • Frequently Asked Questions on Missouri Fuel Taxes • <u>Fleet Card</u>: Supplier credits tax to government and takes a credit on its supplier report filed with state • <u>Tax Imposition</u>: Levied and imposed on all motor fuel used or consumed in the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MISSOURI (Continued)	Aviation Gasoline	\$0.09/ gallon	Mo. Rev. Stat. § 142.803	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Mo. Rev. Stat. § 142.815 (Fuel for the following uses is exempt: “motor fuel sold to the United States or any agency or instrumentality thereof”) <ul style="list-style-type: none"> – Exemption must be supported by exemption certificate (Form 2992) • <u>Export</u>: Motor fuel exported from the state is exempt under the following conditions <ul style="list-style-type: none"> – Proof of export in the form of a terminal-issued destination state shipping paper and which is either: <ul style="list-style-type: none"> ◦ Exported by a supplier who is licensed in the destination state or through the bulk transfer system (deduction on supplier’s report); ◦ Removed by a licensed distributor for immediate export to a state for which all the applicable taxes and fees have been paid to the supplier, who is licensed to remit tax to the destination state; or ◦ Acquired by a licensed distributor and which the tax has previously been paid or accrued either as a result of being stored outside of the bulk transfer system immediately prior to loading or as a diversion across state boundaries properly reported and was subsequently exported from the state on behalf of the distributor – Claimed as a refund by distributor 	<ul style="list-style-type: none"> • Frequently Asked Questions on Missouri Fuel Taxes • <u>Tax Imposition</u>: Levied and imposed on all motor fuel used or consumed in the state • <u>Refunds</u>: If FBO does not back out tax, Government can file for refund using Form 4923, Motor Fuel Refund Claim and Form 4924, Application for Refund <ul style="list-style-type: none"> – Form 4924 must be resubmitted every two years

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MISSOURI (Continued)	Jet Fuel	No excise tax			<ul style="list-style-type: none"> • Petroleum Inspection Fee and Transport Load Fee <u>do</u> apply
	Kerosene KS1 (No tax applies to KSN and KSR, which are red dyed kerosene)	\$0.17/ gallon	Mo. Rev. Stat. § 142.803	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Mo. Rev. Stat. § 142.815 (Fuel for the following uses is exempt: “motor fuel sold to the United States or any agency or instrumentality thereof”) <ul style="list-style-type: none"> – Exemption must be supported by exemption certificate (Form 2992) • Mo. Rev. Stat. § 142.818 <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use 	<ul style="list-style-type: none"> • Frequently Asked Questions on Missouri Fuel Taxes • <u>Fleet Card</u>: Supplier credits tax to government and takes a credit on its supplier report filed with state • <u>Tax Imposition</u>: Levied and imposed on all motor fuel used or consumed in the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MISSOURI (Continued)	CONTINUED Kerosene KS1 (No tax applies to KSN and KSR, which are red dyed kerosene)			<ul style="list-style-type: none"> • <u>Export</u>: Motor fuel exported from the state is exempt under the following conditions <ul style="list-style-type: none"> – Proof of export is available in the form of a terminal-issued destination state shipping paper and which is either: <ul style="list-style-type: none"> ◦ Exported by a supplier who is licensed in the destination state or through the bulk transfer system (deduction on supplier’s report); ◦ Removed by a licensed distributor for immediate export to a state for which all the applicable taxes and fees have been paid to the supplier, who is licensed to remit tax to the destination state; or ◦ Acquired by a licensed distributor and which the tax has previously been paid or accrued either as a result of being stored outside of the bulk transfer system immediately prior to loading or as a diversion across state boundaries properly reported and was subsequently exported from the state on behalf of the distributor – Claimed as a refund by distributor 	<ul style="list-style-type: none"> • K-1 kerosene is subject to the Missouri fuel tax unless the K-1 kerosene is dyed in accordance with IRS regulations or is purchased from an ultimate vendor from a barricaded pump and in quantities of 21 gallons or less. A barricaded pump prevents the kerosene from being dispensed into a vehicle fuel supply tank

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MISSOURI (Continued)	Petroleum Inspection Fee	\$ 0.0005 /gallon (\$0.025 per 50 gallons)	Mo. Rev. Stat. § 414-082	<ul style="list-style-type: none"> • Deliveries to the United States Government are <u>not</u> exempt • Easiest and acceptable method is to use the per gallon amount to calculate fee • <u>Export</u>: Fee does not apply if fuel is exported from state 	<ul style="list-style-type: none"> • Frequently Asked Questions on Missouri Fuel Taxes • <u>Tax Imposition</u>: Imposed as a fee for inspection
	Transport Load (Petroleum Storage Tank) Fee	\$0.0025/ gallon (\$20.00 per 8,000 gallons)	Mo. Rev. Stat. § 319.132	<ul style="list-style-type: none"> • Deliveries to the United States Government are <u>not</u> exempt • Easiest and acceptable method is to use the per gallon amount to calculate fee • <u>Export</u>: Fee does not apply if fuel is exported from state 	<ul style="list-style-type: none"> • Frequently Asked Questions on Missouri Fuel Taxes • <u>Tax Imposition</u>: Surcharge is imposed upon petroleum products within the state on each transport load

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>MONTANA</u>	Sales Tax			<ul style="list-style-type: none"> The State of Montana has no general sales or use tax 	
<u>Department of Transportation</u> (406) 444-3832	Motor Fuel Tax Gasohol E85	\$0.27/gallon Gasohol (a gasoline fuel that is blended with denatured ethanol. Typically gasohol is a blend of 10% denatured ethanol and 90% gasoline, but the blended amounts may differ), is subject to 85% of the regular motor fuel tax = \$0.2295	<u>Mont. Code Ann. § 15-70-204</u>	<ul style="list-style-type: none"> DoD, Federal Civilian and National Guard are <u>not</u> exempt Off road refund is available <u>Mont. Code Ann. § 15-70-221</u> <u>Export</u>: Credit or refund available on fuel exported from Montana <ul style="list-style-type: none"> Person requesting must be licensed and paying the tax to the state the fuel is destined for <u>Mont. Code Ann. § 15-70-221</u> 	<ul style="list-style-type: none"> <u>Instructions for Off Road Refund</u> <u>Refund Form for Off Road Use</u> <u>Fleet Card</u>: N/A <u>Tax Imposition</u>: Distributor pays license tax for the privilege of engaging in and carrying on business in the state <u>FAQ Montana Fuels Taxes</u>

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MONTANA (Continued)	Diesel Fuel Tax B20 (Biodiesel)	\$0.2775/gallon	Mont. Code Ann. § 15-70-321	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt Full refund is available (regardless of the use of the fuel) Mont. Code Ann. § 15-70-356 <u>Export</u>: Credit or refund available on fuel exported from Montana <ul style="list-style-type: none"> Person requesting must be licensed and paying the tax to the state the fuel is destined for Mont. Code Ann. § 15-70-356 	<ul style="list-style-type: none"> Application for Refund of State Diesel Tax <u>Fleet Card</u>: Refund available <u>Tax Imposition</u>: State collects tax or causes it to be collected from the owners or operators of motor vehicles
	Jet Fuel Tax (BULK SALES ONLY)	No tax	Mont. Code Ann. § 15-70-204	<ul style="list-style-type: none"> Jet fuels, including JP-4, JP-5 and JP-8, which DLA Energy purchases from refinery are tax exempt (point of sale exemption) 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MONTANA (Continued)	Jet Fuel Tax (INTO PLANE SALES ONLY)	\$0.04/gallon* *Applies at commercial airports	Mont. Code Ann. § 15-70-204	<ul style="list-style-type: none"> DoD, Federal Civilian, National Guard transient aircraft is <u>not</u> exempt No refund available 	<ul style="list-style-type: none"> Transient aircraft, i.e., those refueling at commercial airports, are <u>not</u> tax exempt <u>Tax Imposition:</u> Distributor pays license tax for the privilege of engaging in and carrying on business in the state Refunds: N/A
	Aviation Gasoline Tax	\$0.04/gallon	Mont. Code Ann. § 15-70-204	<ul style="list-style-type: none"> DoD, Federal Civilian, National Guard are <u>not</u> exempt 	<ul style="list-style-type: none"> <u>Tax Imposition:</u> Distributor pays license tax for the privilege of engaging in and carrying on business in the state Refunds: N/A

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
MONTANA (Continued)	Montana Petroleum Tank Cleanup Fee	\$0.0075/gallon	Mont. Code Ann. § 75-11-314	<ul style="list-style-type: none"> • Exempt for JP-4, JP-8 and diesel when product moves directly from refinery to DLA Energy <ul style="list-style-type: none"> – JP-4 exemption Mont. Code Ann. § 75-11-302(2) and (15) ("For the purposes of this chapter, gasoline does not include JP-4 jet fuel sold to a federal defense fuel supply center") – JP-8 exemption (Kerosene is excluded from definitions) – Diesel exemption Mont. Code Ann. § 75-11-302(25) ("For the purposes of this chapter, special fuel does not include diesel fuel sold to a railroad or a federal defense fuel supply center") • Not exempt for gasoline, commercial jet fuel or aviation gasoline • Not exempt if fuel first goes into contractor's bulk storage and then delivered to DLA Energy (e.g., most PC&S 	<ul style="list-style-type: none"> • <u>Tax Imposition:</u> Distributor pays petroleum storage tank cleanup fee for each gallon of gasoline, aviation gasoline, special fuel, or heating oil distributed by the distributor within the state and upon which the fee has not been paid by any other distributor

				deliveries)	
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STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>NEBRASKA</u>	Sales Tax			<ul style="list-style-type: none"> No sales tax on fuel where fuel tax is imposed (“Sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of motor vehicle fuels as defined, taxed, or exempted under Chapter 66, article 4, diesel and compressed fuels as taxed for use on the highways under the Diesel Fuel Tax Act and the Compressed Fuel Tax Act, diesel and compressed fuels used to provide motive power for railroad rolling stock, and diesel and compressed fuels delivered into the fuel supply tanks of other vehicles”) Neb. Rev. Stat. § 77-2704.05 United States Government is exempt from sales tax (“Sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of property, the gross receipts from the sale, lease, or rental of which or the storage, use, or other consumption of which this state is prohibited from taxing under the Constitution or laws of the United States or under the Constitution of Nebraska”) Neb. Rev. Stat. § 77-2704.02 	<ul style="list-style-type: none"> <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEBRASKA (Continued)</p> <p>Motor Fuels Taxes (800) 554-3835</p> <p>Motor Fuels Page</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.264/gallon</p> <p>Effective January 1, 2011 to June 30, 2011</p>	<p>\$0.1005/gallon Neb. Rev. Stat. §§ 66-489, 66-4,105</p> <p>+</p> <p>\$0.02 Neb. Rev. Stat. § 66-4,145</p> <p>+</p> <p>\$0.02 Neb. Rev. Stat. § 66-4,146</p> <p>+</p> <p>Variable rate determined by average cost of fuel purchased in state in April and October Neb. Rev. Stat. § 66-4,140</p>	<ul style="list-style-type: none"> United States Government and its agencies are exempt Neb. Rev. Stat. § 66-726 (“The department may refund tax paid on motor fuel used and consumed by the United States Government or its agencies”) Nebraska Department of Revenue Regulations § 73-003.001 (“Motor vehicle fuels sold to the United States Government and its agencies” are exempt) <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) National Guard is treated as state entity and is <u>not</u> exempt, unless they are activated by the U.S. Government or on U.S. Government issued orders <u>Export</u>: Motor vehicle fuels delivered for use in a state other than Nebraska are exempt. Bills of lading or other documentation must be retained by suppliers, distributors, importers, wholesalers, and exporters of motor vehicle fuels for substantiation Nebraska Department of Revenue Regulations § 73-003.001 	<ul style="list-style-type: none"> Tax Rates Nebraska Motor Vehicle Fuels Tax Information Guide Off highway tax credit also available <u>Fleet Card</u>: Vendors can back out tax at pump and obtain refund from supplier OR Government can file for refund using Nebraska Motor Fuels Tax Refund Claim (Form 84) <u>Tax Imposition</u>: Imposed on motor fuel, paid by supplier, distributor, wholesaler, or importer and collected at time of sale

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEBRASKA (Continued)	Diesel Fuel Tax B20 (Biodiesel)	\$0.264/gallon Effective January 1, 2011 to June 30, 2011	\$0.1005/gallon Neb. Rev. Stat. § 66-668 + \$0.02 Neb. Rev. Stat. § 66-670 + \$0.02 Neb. Rev. Stat. § 66-4,146 + Variable rate determined by average cost of fuel purchased in state in April and October Neb. Rev. Stat. § 66-669	<ul style="list-style-type: none"> United States Government and its agencies are exempt Nebraska Department of Revenue Regulations § 73-003.001 ("Undyed diesel fuel purchased by the federal government and its agencies is exempt from the diesel fuel tax") <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) National Guard is treated as state entity and is <u>not</u> exempt, unless they are activated by the U.S. Government or on U.S. Government issued orders <u>Export</u>: Diesel fuel sold in Nebraska is exempt when it is exported for use or sale in a state other than Nebraska Nebraska Diesel Fuel Tax Information Guide 	<ul style="list-style-type: none"> Nebraska Diesel Fuel Tax Information Guide <u>Fleet Card</u>: Vendors can back out tax at pump and obtain refund from supplier OR Government can file for refund using Nebraska Motor Fuels Tax Refund Claim (Form 84) <u>Tax Imposition</u>: Imposed on motor fuel, paid by supplier, distributor, wholesaler, or importer and collected at time of sale

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEBRASKA (Continued)	Aviation Gasoline Tax	\$0.05/gallon	Neb. Rev. Stat. § 3-148	<ul style="list-style-type: none"> • United States Government and its agencies are exempt Neb. Rev. Stat. § 3-149 (exempt from gasoline tax); Nebraska Department of Revenue Regulations § 73-003.001 (“Aircraft fuels sold to the federal government, its agencies” are exempt) • National Guard is treated as state entity and is <u>not</u> exempt, unless they are activated by the U.S. Government or on U.S. Government issued orders • <u>Export</u>: Aircraft fuels delivered for use in a state other than Nebraska are exempt. Bills of lading or other documentation must be retained by suppliers, distributors, importers, wholesalers, and exporters of aircraft fuels for substantiation Nebraska Department of Revenue Regulations § 73-003.001 	<ul style="list-style-type: none"> • Nebraska Aircraft Fuels Tax Information Guide • <u>Tax Imposition</u>: Imposed on motor fuel, paid by supplier, distributor, wholesaler, or importer and collected at time of sale • Refunds: If FBO does not back out tax, Government must apply for a refund using Form 84, Nebraska Motors Fuels Tax Refund Claim

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEBRASKA (Continued)</p>	<p>Jet Fuel Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)</p>	<p>\$0.03/gallon</p>	<p>Neb. Rev. Stat. Section 3-148</p>	<ul style="list-style-type: none"> • United States Government and its agencies are exempt (Neb. Rev. Stat. Section 3-149; Nebraska Department of Revenue Regulations § 73-003.001 (“Aircraft fuels sold to the federal government, its agencies” are exempt) • National Guard is treated as state entity and is <u>not</u> exempt, unless they are activated by the U.S. Government or on U.S. Government issued orders • <u>Export</u>: Aircraft fuels delivered for use in a state other than Nebraska are exempt. Bills of lading or other documentation must be retained by suppliers, distributors, importers, wholesalers, and exporters of aircraft fuels for substantiation Nebraska Department of Revenue Regulations § 73-003.001 	<ul style="list-style-type: none"> • <u>Tax Imposition</u>: Imposed on motor fuel, paid by supplier, distributor, wholesaler, or importer and collected at time of sale • Refunds: If FBO does not back out tax, Government must apply for a refund using Form 84, Nebraska Motors Fuels Tax Refund Claim

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEBRASKA (Continued)</p>	<p>Petroleum Release Remedial Action Fee</p>	<p>\$0.009/gallon for gasoline, gasohol and aviation gasoline ----- \$0.003/gallon for diesel, B20 (Biodiesel), jet fuel and all other petroleum products</p>	<p>Neb. Rev. Stat. § 66-1521</p>	<ul style="list-style-type: none"> • DoD and Federal Civilian activities are exempt (Credit allowed to contractor for gallons sold to Federal agencies-see Information Guide) ("Credit is allowed for gallons sold to federal agencies") <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) • National Guard is treated as state entity and is <u>not</u> exempt, unless they are activated by the U.S. Government or on U.S. Government issued orders • <u>Export</u>: Refund of the fee paid on petroleum exported is available in two ways -- Suppliers, importers, or refiners may take a deduction on their Form 82. Only those gallons on which the fee has been paid may be used as a deduction. All others must file a Nebraska Motor Fuels Tax Refund Claim, Form 84. Documentation must accompany the Form 84 indicating the supplier, importer, or refiner to whom the fee was paid and proof that the petroleum was exported 	<ul style="list-style-type: none"> • Nebraska Petroleum Release Remedial Action Fee Information Guide • <u>Tax Imposition</u>: Tax is imposed upon the refiner, importer, or supplier who first sells, offers for sale, or uses petroleum within the state

STATE	TAX OR FEE	COUNTY	RATE	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>NEVADA</u>	Sales Tax			<ul style="list-style-type: none"> No sales tax on fuel where fuel tax is imposed (“There are exempted from the taxes imposed by this chapter the gross receipts from the sale and distribution of, and the storage, use or other consumption in this state of, any combustible gas, liquid or material of a kind used in an internal or combustion or diesel engine for the generation of power to propel a motor vehicle on the highways”) Nev. Rev. Stat. § 372.275 United States Government is exempt from sales tax (“There are exempted from the computation of the amount of the sales tax the gross receipts from the sale of any tangible personal property to: 1. The United States, its unincorporated agencies and instrumentalities. 2. Any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States”) Nev. Rev. Stat. § 372.325 	<ul style="list-style-type: none"> <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund

STATE	TAX OR FEE	COUNTY	RATE	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEVADA (Continued)</p> <p>Main Number (775) 684-4711 Motor Carrier Bureau (Press 2, then 1)</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.23/gallon</p> <p>+</p> <p>County option tax (Nev. Rev. Stat. § 373.030)</p> <p>+</p> <p>\$0.01/gallon (Nev. Rev. Stat. § 365.192) (Mandatory county tax)</p>	<p>\$0.1765/gallon Nev. Rev. Stat. § 365.175</p> <p>+</p> <p>\$0.036 Nev. Rev. Stat. § 365.180</p> <p>+</p> <p>\$0.0175 Nev. Rev. Stat. § 365.190</p> <p>+</p> <p>County taxes</p> <p>(Mandatory and county option taxes are typically added together as “county” taxes, collected with the state tax by suppliers and reported/remitted to the state)</p>	<ul style="list-style-type: none"> DoD is exempt when for official use of the United States Armed Forces Nev. Rev. Stat. § 365.220 (“The provisions of this chapter requiring the payment of excise taxes do not apply to: 4. Motor vehicle fuel or fuel for jet or turbine-powered aircraft sold to the United States Government for official use of the United States Armed Forces”) <ul style="list-style-type: none"> Base Exchanges: N/A (not part of armed forces) Federal Civilian activities and National Guard are <u>not</u> exempt <u>Export</u>: Motor vehicle fuel, except aviation fuel, exported from this state by a supplier and aviation fuel or fuel for jet or turbine-powered aircraft exported from this state by a dealer is exempt Nev. Rev. Stat. § 365.220 	<ul style="list-style-type: none"> Link to Nevada Revised Statutes Chapter 365 Link to Nevada Revised Statutes Chapter 373 Link to Nevada Tax Rates <u>Fleet Card</u>: Government requests refund using Fuel Tax Refund Request Form (MC45) <u>Tax Imposition</u>: Supplier submits statement of fuel sold, distributed or used by him in the state; and pays excise tax (collected from end users) Fuel Tax Refund Request Form (MC45) also used for diesel, gasoline and gasohol refunds on non-Fleet Card

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STATE	TAX OR FEE	COUNTY	RATE	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEVADA (Continued)	Motor Fuel Tax (County option tax)	Humboldt County	\$0.09/gallon	<ul style="list-style-type: none"> • DoD is exempt when for official use of the United States Armed Forces Nev. Rev. Stat. § 365.220 ("The provisions of this chapter requiring the payment of excise taxes do not apply to: 4. Motor vehicle fuel or fuel for jet or turbine-powered aircraft sold to the United States Government for official use of the United States Armed Forces") <ul style="list-style-type: none"> – Base Exchanges: N/A (not part of armed forces) • Federal Civilian activities and National Guard are <u>not</u> exempt • <u>Export</u>: Motor vehicle fuel, except aviation fuel, exported from this state by a supplier and aviation fuel or fuel for jet or turbine-powered aircraft exported from this state by a dealer is exempt Nev. Rev. Stat. § 365.220 	
		Elko County	\$0.04/gallon	Same	
		Pershing County	\$0.09/gallon	Same	

STATE	TAX OR FEE	COUNTY	RATE	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEVADA (Continued)	Motor Fuel Tax (County option tax)	Washoe County	\$0.09/gallon + \$0.0642035/gallon (Consume Price Indexing)	Same	
		Churchill County	\$0.09/gallon	Same	
		Lander County	\$0.09/gallon	Same	
		Eureka County	\$0.04/gallon	Same	
		White Pine County	\$0.09/gallon	Same	
		Lyon County	\$0.09/gallon	Same	
		Mineral County	\$0.09/gallon	Same	
		Esmeralda County	\$0.04/gallon	Same	
		Nye County	\$0.04/gallon	Same	
		Lincoln County	\$0.04/gallon	Same	
		Clark County	\$0.09/gallon	Same	
		Storey County	\$0.04/gallon	Same	
		Douglas County	\$0.04/gallon	Same	
		Carson City	\$0.09/gallon	Same	

STATE	TAX OR FEE	COUNTY	RATE	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEVADA (Continued)</p> <p>Department of Motor Vehicles and Public Safety, Motor Carrier Bureau (775) 684-4711</p>	<p>Diesel Fuel Tax</p> <p>B20 (Biodiesel)</p>	<p>\$0.27/gallon</p>	<p>Nev. Rev. Stat. § 366.190</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Nev. Rev. Stat. § 366-200 (Sales made to the “U.S. Government or any instrumentality thereof” are exempt) <ul style="list-style-type: none"> – Base Exchange and non-appropriated fund instrumentality vehicles with U.S. Government plates are exempt • <u>Export</u>: Special fuel suppliers will not collect tax if the purchaser of the special fuel is a special fuel exporter Nev. Rev. Stat. § 366.221 	<ul style="list-style-type: none"> • Link to Nevada Revised Statutes Chapter 366 • <u>Fleet Card</u>: Government requests refund using Fuel Tax Refund Request Form (MC45) • Fuel Tax Refund Request Form (MC45) also used for diesel, gasoline and gasohol refunds on non-Fleet Card purchases • <u>Tax Imposition</u>: Special fuel supplier collects tax

STATE	TAX OR FEE	COUNTY	RATE	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEVADA (Continued)</p> <p>Carmen Shipman (775) 684-4812</p>	<p>Jet Fuel Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)</p>	<p>\$0.01/gallon (State tax)</p> <p>+ County tax (where applicable)</p>	<p>Nev. Rev. Stat. § 365.170</p> <p>Nev. Rev. Stat. § 365.203</p>	<ul style="list-style-type: none"> DoD is exempt when for official use of the United States Armed Forces <p>Nev. Rev. Stat. § 365.220 ("The provisions of this chapter requiring the payment of excise taxes do not apply to: 4. Motor vehicle fuel or fuel for jet or turbine-powered aircraft sold to the United States Government for official use of the United States Armed Forces")</p> <ul style="list-style-type: none"> Federal Civilian activities and National Guard are <u>not</u> exempt <u>Export</u>: Motor vehicle fuel, except aviation fuel, exported from this state by a supplier and aviation fuel or fuel for jet or turbine-powered aircraft exported from this state by a dealer is exempt <p>Nev. Rev. Stat. § 365.220</p>	<ul style="list-style-type: none"> Link to Nevada Revised Statutes Chapter 365 Refunds: FBOs sell to DoD without state or county tax; no refund available because tax should not be charged "Fuel for jet or turbine-powered aircraft" means any inflammable liquid other than aviation fuel used for the propulsion of aircraft having jet or turbine type engines <u>Tax Imposition:</u> Supplier submits statement of fuel sold, distributed or used by him in the state; and pays excise tax (collected from end users)

STATE	TAX OR FEE	COUNTY	RATE	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEVADA (Continued)	Jet Fuel Tax	Clark County (Includes Boulder City AP, City of Mesquite AP, Henderson AP, Las Vegas Metro, McCarran Intl AP and No. Las Vegas AP)	\$0.02/gallon	<ul style="list-style-type: none"> <li data-bbox="1037 310 1562 375">Federal Civilian activities and National Guard include tax in price 	

STATE	TAX OR FEE	COUNTY	RATE	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEVADA (Continued)</p>	<p>Aviation Gasoline</p>	<p>\$0.02/gallon (State tax) + County tax</p>	<p>Nev. Rev. Stat. § 365.170 Nev. Rev. Stat. § 365.203</p>	<ul style="list-style-type: none"> • DoD is exempt when for official use of the United States Armed Forces Nev. Rev. Stat. § 365.220 ("The provisions of this chapter requiring the payment of excise taxes do not apply to: 4. Motor vehicle fuel or fuel for jet or turbine-powered aircraft sold to the United States Government for official use of the United States Armed Forces") • Federal Civilian activities and National Guard are <u>not</u> exempt • <u>Export</u>: Motor vehicle fuel, except aviation fuel, exported from this state by a supplier and aviation fuel or fuel for jet or turbine-powered aircraft exported from this state by a dealer is exempt Nev. Rev. Stat. § 365.220 	<ul style="list-style-type: none"> • Link to Nevada Revised Statutes Chapter 365 • Tax Imposition: Supplier submits statement of fuel sold, distributed or used by him in the state; and pays excise tax (collected from end users) • Refunds: FBOs sell to DoD without state or county tax; no refund available because tax should not be charged

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEVADA (Continued)	Aviation Gasoline	Humboldt County	\$0.08/gallon		
		Elko County	\$0.08/gallon		
		Douglas County	\$0.08/gallon		
	Petroleum Cleanup Fee (On motor vehicle fuel, diesel and heating oil)	\$0.0075/gallon Reactivated from July 1, 2008 through June 30, 2009	Nev. Rev. Stat. § 590.840	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are <u>not</u> exempt • If Government brings Government-owned fuel into state through pipeline, fee does not apply (Fee does not apply to fuel “imported or refined by the United States, its unincorporated agencies and instrumentalities, or any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States”) • <u>Export</u>: Fee does not apply to fuel exported from state Nev. Rev. Stat. § 590.840 	<ul style="list-style-type: none"> • Link to Nevada Revised Statutes Chapter 590 • Fee applies to motor vehicle fuel, diesel fuel of grade number 1, diesel fuel of grade number 2 and heating oil • <u>Tax Imposition</u>: Fee collected with fuel taxes on fuel imported into the state in one of those forms or refined in the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEVADA (Continued)</p>	<p>Inspection Fee (On gasoline, gasohol, aviation fuel and lubricating oil)</p>	<p>\$.00055/gal</p>	<p>Nev. Rev. Stat. § 590.120</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are <u>not</u> exempt • <u>Export</u>: No exemption 	<ul style="list-style-type: none"> • Link to Nevada Revised Statutes Chapter 590 • <u>Tax Imposition</u>: Every person, or any officer, agent or employee thereof, shipping or transporting any motor vehicle fuel or lubricating oil into the state for sale or consignment, or with intent to sell or consign the same, shall pay an inspection fee

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEVADA (Continued)</p>	<p>NORA Fee on #1 and #2 dyed diesel</p>	<p>\$0.002/gallon</p> <p>Suspended effective February 7, 2010</p> <p>Suspended from February 6, 2005 to August 31, 2005</p> <p>Reinstated effective September 1, 2005</p>	<p>42 U.S.C. § 6201 Note</p>	<ul style="list-style-type: none"> • DoD is exempt (including the National Guard) • The Coast Guard is exempt • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance • Exemption for military • The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. • Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. • Additionally, this is a use fee, so it only attaches if the product is used for heating.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEW HAMPSHIRE	Sales Tax			<ul style="list-style-type: none"> New Hampshire does not have a sales tax 	
Main Number (603) 271-2311 (Department of Safety)	Motor Fuel (Road Toll) Tax Gasohol E85	\$0.18/gallon	N.H. Rev. Stat. § 260:32	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.H. Rev. Stat. § 260:32 (“Road toll shall not apply to sales to the United States, its agencies or instrumentalities”) <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) <u>Export</u>: Tax does not apply to fuel exported from state N.H. Rev. Stat. § 260:32 	<ul style="list-style-type: none"> Link to New Hampshire Revised Statutes <u>Fleet Card</u>: Voyager is recouping taxes through the oil companies Called a road toll, rather than a tax, so it does not go into the general fund <u>Tax Imposition</u>: Tax is upon the sale of each gallon of motor fuel sold by distributors and collected from the purchaser

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p align="center">NEW HAMPSHIRE (Continued)</p>	<p>Diesel Fuel (Road Toll) Tax</p> <p>B20 (Biodiesel)</p>	<p>\$0.18/gallon</p>	<p>N.H. Rev. Stat. § 260:32 N.H. Rev. Stat. § 260:52</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt N.H. Rev. Stat. § 260:32; N.H. Rev. Stat. § 260:52 ("Road toll shall not apply to sales to the United States, its agencies or instrumentalities") <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) • <u>Export</u>: Tax does not apply to fuel exported from state N.H. Rev. Stat. § 260:32 	<ul style="list-style-type: none"> • Link to New Hampshire Revised Statutes • <u>Fleet Card</u>: Voyager is recouping taxes through the oil companies • <u>Tax Imposition</u>: Tax is upon the sale of each gallon of motor fuel sold by distributors and collected from the purchaser

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p align="center">NEW HAMPSHIRE (Continued)</p>	<p>Aviation Gasoline</p> <p>Aviation Fuel (Airways Toll) Tax</p>	<p>\$0.04/gallon</p>	<p>N.H. Rev. Stat. § 422:34</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt N.H. Rev. Stat. § 422:34; N.H. Rev. Stat. § 260:32 ("Road toll shall not apply to sales to the United States, its agencies or instrumentalities") • <u>Export</u>: Tax does not apply to fuel exported from state N.H. Rev. Stat. § 260:32 	<ul style="list-style-type: none"> • Link to New Hampshire Revised Statutes • <u>Tax Imposition</u>: Tax imposed on fuel used in propulsion of aircraft at time of sale • Refunds: If purchased from licensed distributor, they can back out the tax; no refund procedure currently in place from the state
	<p>Jet Fuel</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)</p>	<p>\$0.02/gallon</p>	<p>N.H. Rev. Stat. § 422:34</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt N.H. Rev. Stat. § 422:34; N.H. Rev. Stat. § 260:32 ("Road toll shall not apply to sales to the United States, its agencies or instrumentalities") • <u>Export</u>: Tax does not apply to fuel exported from state N.H. Rev. Stat. § 260:32 	<ul style="list-style-type: none"> • <u>Tax Imposition</u>: Tax imposed on fuel used in propulsion of aircraft at time of sale • Refunds: If purchased from licensed distributor, they can back out the tax; no refund procedure currently in place from the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p align="center">NEW HAMPSHIRE (Continued)</p> <p align="center"><u>Department of Environmental Services, Oil Remediation and Compliance Bureau</u></p> <p align="center">(603) 271-2986 Thomas Beaulieu</p> <p align="center">(603) 271-1029 Maurice (Rusty) Cormier, Road Toll Administrator Department of Safety</p>	<p>Oil Pollution Control Fee</p> <p>(Applicable to all petroleum products)</p>	<p>\$0.00125/gallon</p>	<p><u>N.H. Rev. Stat. § 146-A:11</u></p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p align="center">NEW HAMPSHIRE (Continued)</p>	<p>Oil Discharge and Disposal Cleanup Fee (Gasoline and diesel) Fee does not apply to heating oil or jet fuel</p>	<p>\$0.015/gallon (when combined with oil pollution control fee is \$0.01625/gallon)</p>	<p>N.H. Rev. Stat. § 146-D:3</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are <u>not</u> exempt • <u>Export</u>: Supplier can take credit on Oil Discharge and Pollution Control Report (Form RT 51) 	<ul style="list-style-type: none"> • <u>Tax Imposition</u>: Distributor who imports, or who causes oil to be imported into the state pays fee assessed at the time of importation into the state • Link to New Hampshire Revised Statutes • Gasoline means all products commonly or commercially known or sold as gasoline, ... and commercially used as a fuel in internal combustion engines • Diesel fuel means a liquid hydrocarbon fuel used in internal combustion high speed engines that operate with a diesel thermodynamic cycle • Oil Discharge and Pollution Control Report (shows that fee does not apply to jet fuel)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEW HAMPSHIRE (Continued)</p> <p>Department of Environmental Services, Oil Remediation and Compliance Bureau</p> <p>(603) 271-2370 Tim Denison</p> <p>(603) 271-1029 Maurice (Rusty) Cormier, Road Toll Administrator Department of Safety</p>	<p>Fuel Oil Discharge Cleanup Fee</p> <p>(Heating oil)</p>	<p>\$0.01/gallon</p>	<p>N.H. Rev. Stat. § 146-E:3</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are <u>not</u> exempt • <u>Export</u>: Supplier who exports fuel for government can take credit on Oil Discharge and Pollution Control Report (Form RT 51) 	<ul style="list-style-type: none"> • <u>Tax Imposition</u>: Licensee pays fee assessed at the time of importation into the state • Link to New Hampshire Revised Statutes • Fuel oil means fuel oil products stored for on-premise heating purposes, and not for purposes of propulsion of motor vehicles, operation of machinery, or primarily used for the generation of electric power

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p align="center">NEW HAMPSHIRE (Continued)</p>	<p>NORA Fee on #1 and #2 dyed diesel</p>	<p>\$0.002/gallon</p> <p>Suspended effective February 7, 2010</p> <p>Suspended from February 6, 2005 to August 31, 2005</p> <p>Reinstated effective September 1, 2005</p>	<p>42 U.S.C. § 6201 Note</p>	<ul style="list-style-type: none"> • DoD is exempt (including the National Guard) • The Coast Guard is exempt • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance • Exemption for military • The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. • Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. • Additionally, this is a use fee, so it

					only attaches if the product is used for heating.
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STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>NEW JERSEY</u>	Sales Tax			<ul style="list-style-type: none"> No sales tax where motor fuel tax is imposed (“Receipts from sales of motor fuels as motor fuels are defined for purposes of the New Jersey Motor Fuel Tax Law (R.S. 54:39-1 et seq.); and sales of fuel to an airline for use in its airplanes or to a railroad for use in its locomotives are exempt from the tax imposed under the Sales and Use Tax Act”) N.J. Rev. Stat. § 54:32B-8.8 United States Government is exempt from sales tax N.J. Rev. Stat. § 54:32B-8.10 	<ul style="list-style-type: none"> <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund The Federal government, the State of New Jersey and any of their agencies are exempt organizations. However, they do not use Exempt Organization Certificates. For these governmental agencies, the acceptable proof of exemption from sales tax is: <ul style="list-style-type: none"> A copy of a government purchase order, official contract or order on official government letterhead and payment by government check or payment by a “United States of America” SmartPay Visa Card or MasterCard with the number 0, 6, 7, 8 or 9 as the sixth digit (credit card charged to and paid directly by the Federal government, not a card charged to an employee who gets reimbursed by the Federal Government); or For government cash purchases of \$150 or less, an ST-4 form signed by a qualified government official (not acceptable for room occupancies)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEW JERSEY (Continued)</p> <p>(609) 984-7171</p> <p>(609) 984-0350 Raymond Ragaccu (Auditor)</p> <p>(609) 292-5995 Art Gunther (attorney for spill regulations) or John Metzger (attorney for fuel tax regulations)</p>	<p>Motor Fuel Tax</p> <p>Aviation Gasoline Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.145/ gallon</p>	<p>\$0.1050 N.J. Rev. Stat. § 54:39-27 + \$0.04 N.J. Rev. Stat. § 54:15B-3 (Petroleum Products Gross Receipts Tax)</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.J. Rev. Stat. § 54:39-65 ("The provisions of this chapter requiring the payment of taxes shall not be construed to apply to fuel sold to the Government of the United States, to the Government of this State or of any political subdivision of this State, or to any department or agency of any of the said governments for official use of such governments in motor vehicles, motor boats, or other implements owned or leased by this State or any political subdivision or agency thereof") <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) <p>(Gross receipts tax is imposed on companies engaged in the refining or distribution, or both, of petroleum products and taxed on its "gross receipts" derived from the first sale of petroleum products within this State. N.J. Rev. Stat. § 54:15B-3. N.J. Rev. Stat. § 54:15B-2 defines "gross receipts" as all consideration derived from the first sale of petroleum products within this State except sales of "petroleum products sold to 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)." N.J.</p>	<ul style="list-style-type: none"> Link to New Jersey Revised Statutes Fleet Card: Supplier credits tax and takes credit on return Tax Imposition: Fuel tax is paid by distributor, importer and gasoline jobber on fuel sold <ul style="list-style-type: none"> Gross receipts tax is imposed on companies engaged in the refining or distribution, or both, of petroleum products and which distribute such products in the State

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEW JERSEY (Continued)	Motor Fuel Tax Aviation Gasoline Tax Gasohol E85 CONTINUED	\$0.145/ gallon		<p>Rev. Stat. § 54:32B-9 provides: "... any sale... to any of the following shall not be subject to the sales and use taxes imposed under this act: (2) The United States of America, and any of its agencies and instrumentalities, insofar as it is immune from taxation where it is the purchaser, user or consumer, or where it sells services or property of a kind not ordinarily sold by private persons"</p> <ul style="list-style-type: none"> • <u>Export</u>: Fuels exported by a distributor, importer or gasoline jobber from New Jersey into any other State or country are exempt <ul style="list-style-type: none"> – Must report exports <p>N.J. Rev. Stat. § 54:39-28</p> <ul style="list-style-type: none"> ◦ Refunds may also be available for tax paid on fuel and subsequently exported from state <p>N.J. Rev. Stat. § 54:39-66</p>	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEW JERSEY (Continued)</p>	<p>Diesel Fuel Tax</p> <p>B20 (Biodiesel)</p>	<p>\$0.175/gallon</p>	<p>\$0.1350 N.J. Rev. Stat. § 54:39-64.3 + \$0.04 N.J. Rev. Stat. § 54:15B-3 (Petroleum Products Gross Receipts Tax)</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.J. Rev. Stat. § 54:39-65 ("The provisions of this chapter requiring the payment of taxes shall not be construed to apply to fuel sold to the Government of the United States, to the Government of this State or of any political subdivision of this State, or to any department or agency of any of the said governments for official use of such governments in motor vehicles, motor boats, or other implements owned or leased by this State or any political subdivision or agency thereof") <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use (Government plated vehicle) (Gross receipts tax is imposed on companies engaged in the refining or distribution, or both, of petroleum products and taxed on its "gross receipts" derived from the first sale of petroleum products within this State. N.J. Rev. Stat. § 54:15B-3. N.J. Rev. Stat. § 54:15B-2 defines "gross receipts" as all consideration derived from the first sale of petroleum products within this State except sales of "petroleum products sold to 	<ul style="list-style-type: none"> Link to New Jersey Revised Statutes Fleet Card: Because of point of taxation, special fuel licensed seller omits tax and reports sale to Government on return Tax Imposition: Fuel tax is imposed on seller of special fuels, and any user of special fuels, who delivers or places fuels into the fuel supply tank or other fueling receptacle or device of a motor vehicle for use to propel the vehicle over the public highways <ul style="list-style-type: none"> Gross receipts tax is imposed on companies engaged in the refining or distribution, or both, of petroleum products and which distribute such products in the State

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEW JERSEY (Continued)	Diesel Fuel Tax B20 (Biodiesel) CONTINUED			<p>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).” N.J. Rev. Stat. § 54:32B-9 provides: “... any sale... to any of the following shall not be subject to the sales and use taxes imposed under this act:</p> <p>(2) The United States of America, and any of its agencies and instrumentalities, insofar as it is immune from taxation where it is the purchaser, user or consumer, or where it sells services or property of a kind not ordinarily sold by private persons”</p> <ul style="list-style-type: none"> • <u>Export</u>: Point of taxation is when goes into vehicle tax (retailers have a tax free inventory), so exported fuel is exempt (reported on return as non taxable sale because exported) • Tax is on fuel capable of powering a highway vehicle. No. 4 and No. 6 burner oil are capable, but the use of the fuel for heating, for instance, would render the fuel nontaxable) 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEW JERSEY (Continued)</p>	<p>Kerosene KS1 (No tax applies to KSN and KSR, which are red dyed kerosene)</p>	<p>\$0.175/gallon</p>	<p>\$0.1350 N.J. Rev. Stat. § 54:39-64.3 + \$0.04 N.J. Rev. Stat. § 54:15B-3 (Petroleum Products Gross Receipts Tax)</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.J. Rev. Stat. § 54:39-65 ("The provisions of this chapter requiring the payment of taxes shall not be construed to apply to fuel sold to the Government of the United States, to the Government of this State or of any political subdivision of this State, or to any department or agency of any of the said governments for official use of such governments in motor vehicles, motor boats, or other implements owned or leased by this State or any political subdivision or agency thereof") <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use (Government plated vehicle) (Gross receipts tax is imposed on companies engaged in the refining or distribution, or both, of petroleum products and taxed on its "gross receipts" derived from the first sale of petroleum products within this State. N.J. Rev. Stat. § 54:15B-3. N.J. Rev. Stat. § 54:15B-2 defines "gross receipts" as all consideration derived from the first sale of petroleum products within this State except sales of "petroleum products sold to governmental entities qualifying under 	<ul style="list-style-type: none"> Link to New Jersey Revised Statutes Fleet Card: Because of point of taxation, special fuel licensed seller omits tax and reports sale to Government on return Tax Imposition: Fuel tax is imposed on seller of special fuels, and any user of special fuels, who delivers or places fuels into the fuel supply tank or other fueling receptacle or device of a motor vehicle for use to propel the vehicle over the public highways <ul style="list-style-type: none"> Gross receipts tax is imposed on companies engaged in the refining or distribution, or both, of petroleum products and which distribute such products in the State

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEW JERSEY (Continued)	Kerosene KS1 (No tax applies to KSN and KSR, which are red dyed kerosene) CONTINUED			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).” N.J. Rev. Stat. § 54:32B-9 provides: “... any sale... to any of the following shall not be subject to the sales and use taxes imposed under this act: (2) The United States of America, and any of its agencies and instrumentalities, insofar as it is immune from taxation where it is the purchaser, user or consumer, or where it sells services or property of a kind not ordinarily sold by private persons” <ul style="list-style-type: none"> • Kerosene used for non-residential heating is generally only subject to \$0.04/gallon gross receipts tax (but Government is exempt altogether) • <u>Export</u>: Point of taxation is when goes into vehicle tax (retailers have a tax free inventory), so exported fuel is exempt (reported on return as non taxable sale because exported) 	–

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEW JERSEY (Continued)</p> <p>Mark Perry (609) 633-6652</p>	<p>Jet Fuel Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)</p>	<p>\$0.06/gallon</p>	<p>\$0.04 N.J. Rev. Stat. § 54:15B-3 (Petroleum Products Gross Receipts Tax) (percentage based tax, but converted to cents per gallon by state) + \$0.02/gallon airport safety N.J. Rev. Stat. §6:1-90</p> <p>(\$0.1350/gallon special fuel tax under N.J. Rev. Stat. § 54:39-64.3 does not apply since fuel is not used “on road”)</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt (from both parts of tax) N.J. Rev. Stat. § 54:39-65 (“The provisions of this chapter requiring the payment of taxes shall not be construed to apply to fuel sold to the Government of the United States, to the Government of this State or of any political subdivision of this State, or to any department or agency of any of the said governments for official use of such governments in motor vehicles, motor boats, or other implements owned or leased by this State or any political subdivision or agency thereof”) (Gross receipts tax is imposed on companies engaged in the refining or distribution, or both, of petroleum products and taxed on its “gross receipts” derived from the first sale of petroleum products within this State. N.J. Rev. Stat. § 54:15B-3. N.J. Rev. Stat. § 54:15B-2 defines “gross receipts” as all consideration derived from the first sale of petroleum products 	<ul style="list-style-type: none"> Link to New Jersey Revised Statutes Tax Imposition: Fuel tax is imposed on seller of special fuels, and any user of special fuels, who delivers or places fuels into the fuel supply tank or other fueling receptacle or device of a motor vehicle for use to propel the vehicle over the public highways <ul style="list-style-type: none"> Gross receipts tax is imposed on companies engaged in the refining or distribution, or both, of petroleum products and which distribute such products in the State Refunds: If FBO does not back out the tax, or exempt in billing, Government can apply for a refund using A-3711-MF, Motor Fuel Tax Refund

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEW JERSEY (Continued)</p>	<p>Jet Fuel Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)</p> <p>CONTINUED</p>			<p>within this State except sales of “petroleum products sold to 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).” N.J. Rev. Stat. § 54:32B-9 provides: “... any sale... to any of the following shall not be subject to the sales and use taxes imposed under this act:</p> <p>(2) The United States of America, and any of its agencies and instrumentalities, insofar as it is immune from taxation where it is the purchaser, user or consumer, or where it sells services or property of a kind not ordinarily sold by private persons”</p> <ul style="list-style-type: none"> • <u>Export</u>: Point of taxation is when goes into vehicle tax (retailers have a tax free inventory), so exported fuel is exempt (reported on return as non taxable sale because exported) 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEW JERSEY (Continued)</p> <p>(609) 292-5995 Arthur Guenther (attorney for spill regulations)</p>	<p>Spill Compensation and Control Tax</p>	<p>\$0.00055/gallon (\$0.023/barrel)</p> <p>On first transfer into major facility (200,000 gallons) in NJ</p>	<p>N.J. Rev. Stat. § 58:10-23.11</p>	<ul style="list-style-type: none"> • United States Government is exempt if it owns and operates the major facility (Constitutional basis) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States (delivery into on-base tank) • If it is a Government owned but contractor operated, or contractor owned and contractor operated facility, they are responsible for the tax • <u>Export</u>: No exemption 	<ul style="list-style-type: none"> • Spill Compensation and Control Tax Information Sheet • Link to New Jersey Revised Statutes • "Major facility" includes, but is not limited to, any refinery, storage or transfer terminal, pipeline, deep-water port, drilling platform or any appurtenance related to any of the preceding that is used or is capable of being used to refine, produce, store, handle, transfer, process or transport hazardous substances. "Major facility" includes a vessel only when that vessel is engaged in a transfer of hazardous substances between it and another vessel. A facility shall not be considered a major facility unless it has total combined aboveground or buried storage capacity of: 200,000 gallons or more for hazardous substances of all kinds (including petroleum) • <u>Tax Imposition</u>: Imposed on first transfer into a major facility

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEW JERSEY (Continued)</p>	<p>NORA Fee on #1 and #2 dyed diesel</p>	<p>\$0.002/gallon</p> <p>Suspended effective February 7, 2010</p> <p>Suspended from February 6, 2005 to August 31, 2005</p> <p>Reinstated effective September 1, 2005</p>	<p>42 U.S.C. § 6201 Note</p>	<ul style="list-style-type: none"> • DoD is exempt (including the National Guard) • The Coast Guard is <u>exempt</u> • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance • Exemption for military • The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. • Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. • Additionally, this is a use fee, so it only attaches if the product is used for heating.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>NEW MEXICO</u>	Sales Tax	New Mexico does not have a sales tax. It has a gross receipts tax instead. This tax is imposed on persons engaged in business in New Mexico, but in almost every case the person engaged in business passes the tax to the consumer. In that way the gross receipts tax resembles a sales tax FAQs		<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt from gross receipts tax (“Exempted from the gross receipts tax are receipts of the United States or any agency, department or instrumentality thereof”) N.M. Stat. § 7-9-13 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEW MEXICO (Continued)</p> <p>Main Number (505) 827-0700</p>	<p>Motor Fuel (Gasoline) Tax</p> <p>Aviation Gasoline Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.17/gallon + County gasoline tax (up to \$0.02/gallon) + *Municipal gasoline tax (up to \$0.02/gallon) + *Special county hospital gasoline tax (up to \$0.02/gallon)</p>	<p>N.M. Stat. § 7-13-3</p> <p>N.M. Stat. § 7-24A-5</p> <p>N.M. Stat. § 7-24A-10</p> <p>N.M. Stat. § 7-24B-4</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt <p>N.M. Stat. § 7-13-4 ("Gasoline 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" is exempt. "Gasoline sold to the United States includes gasoline delivered into the supply tank of a government-licensed vehicle of the United States")</p> <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) <u>Export</u>: Gasoline received in New Mexico, but exported by a rack operator, distributor or wholesaler or sold for export by a rack operator or distributor is exempt; provided that (1) the person exporting the gasoline is registered in or licensed by the destination state to pay that state's gasoline tax; (2) proof is submitted that the destination state's gasoline tax has been paid or is not due; or (3) the destination state's gasoline tax is paid to New Mexico <p>N.M. Stat. § 7-13-4</p>	<ul style="list-style-type: none"> Link to New Mexico Statutes *Taxation and Revenue Department indicates that no county or municipality has chosen to add on the option taxes <u>Fleet Card</u>: Supplier or retail outlet will go to distributor for credit; distributor takes credit on report filed with state <u>Tax Imposition</u>: Tax imposed on the privilege of receiving gasoline in the state; collected by distributors

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEW MEXICO (Continued)	Diesel Fuel Tax B20 (Biodiesel)	\$0.21/gallon	N.M. Stat. § 7-16A-3	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.M. Stat. § 7-16A-10 ("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" is exempt. "Special fuel sold to the United States includes special fuel delivered into the supply tank of a government-licensed vehicle of the United States") <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) <u>Export</u>: Special fuel received in New Mexico, but exported by a rack operator, special fuel supplier or dealer, or sold for export by a rack operator or distributor is exempt; provided that (1) the person exporting the special fuel is registered in or licensed by the destination state to pay that state's special fuel or equivalent fuel tax; (2) proof is submitted that the destination state's special fuel or equivalent fuel tax has been paid or is not due with respect to the special fuel; or (3) the destination state's special fuel or equivalent fuel tax is paid to New Mexico N.M. Stat. § 7-16A-10 	<ul style="list-style-type: none"> Link to New Mexico Statutes <u>Fleet Card</u>: Supplier or retail outlet will go to distributor for credit; distributor takes credit on report filed with state <u>Tax Imposition</u>: Tax imposed on the privilege of receiving or using special fuel in the state; collected by rack operators and special fuel suppliers

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEW MEXICO (Continued)	Jet Fuel	No (excise) tax			<ul style="list-style-type: none"> • Jet fuel is subject to a gross receipts tax (but U.S. Government is exempt)
Linda Palmer (505) 827-0982	Gross Receipts Tax	5% of gross receipts	N.M. Stat. § 7-9-4	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard should not pay tax – the vendor can deduct the sale from its gross receipts, thereby selling to the government without tax N.M. Stat. § 7-9-13 (“Exempted from the gross receipts tax are receipts of the United States or any agency, department or instrumentality thereof”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use • <u>Export</u>: Product exported from state is exempt 	<ul style="list-style-type: none"> • Link to New Mexico Statutes • FYI-240 Sales to Governmental Agencies • While governmental entities are exempt from gross receipts tax on their own receipts, persons who sell to governmental entities are not exempt from gross receipts tax on their receipts • Sales of tangible personal property to governments are deductible • Utilities that are tangible personal property, such as natural gas, water and electricity, and sold to governmental entities are deductible from gross receipts under 7-9-54 • <u>Tax Imposition</u>: Tax imposed on the privilege of engaging in business

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEW MEXICO (Continued)</p>	<p>Petroleum Products Loading Fee</p>	<p>\$0.01875/gallon (\$150.00/load; load = 8,000 gallons)</p>	<p>N.M. Stat. §§ 7-13A-2 and 7-13A-3</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt N.M. Stat. § 7-13A-4 (“Petroleum products 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 are exempt from the imposition of the petroleum products loading fee”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use (and for Government plated vehicles) • <u>Export</u>: Petroleum products that are either loaded into cargo tanks in New Mexico and exported for resale and consumption outside of New Mexico or are imported into New Mexico and subsequently exported for resale and consumption outside of New Mexico are exempt from the imposition of the petroleum products loading fee N.M. Stat. § 7-13A-4 	<ul style="list-style-type: none"> • New Mexico Bulletin on Loading Fee • Link to New Mexico Statutes • <u>Tax Imposition</u>: Imposition of the fee occurs when petroleum product is loaded at the rack or imported into New Mexico. The distributor owning the fuel at the time it is loaded or imported must pay the fee

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>NEW YORK</u>	Sales Tax State Rate Changed to a cents-per-gallon tax on fuel effective June 1, 2006	State tax rate = \$0.08 outside the Metropolitan Commuter Transportation District (MCTD) & \$0.0875 inside the MCTD + County/City Rate	N.Y. Tax Law §§ 1102, 1105, 1111	<ul style="list-style-type: none"> • Tax applies to retail sales of fuel, but United States Government is exempt (“Any sale ...by or to any of the following ... shall not be subject to the sales and compensating use taxes imposed under this article: (2) the United States of America, and any of its agencies and instrumentalities, insofar as it is immune from taxation where it is the purchaser, user or consumer...”) N.Y. Tax Law § 1116 	<ul style="list-style-type: none"> • <u>Exemption Support:</u> Tax is pre-paid when contractor purchases fuel; contractor files Form AU 629 with state for refund of tax paid using government order or voucher as evidence <ul style="list-style-type: none"> – Alternatively, contractor can take credit on his return, using PT 102 for excise tax and petroleum business tax, and FT 945/1045 for sales tax • Memo on New Cents-per-gallon sales and use tax on fuel • Second Memo on New Sales Tax on Fuel

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEW YORK (Continued)</p> <p>Main Number (800) 225-5829</p> <p>Bob Donald Technical Services Bureau (518) 457-8764</p> <p>Mike Shea (518) 485-1780</p>	<p>Motor Fuel Tax</p> <p>+</p> <p>Petroleum Business Tax</p> <p>+</p> <p>County tax</p> <p>Gasohol</p>	<p>Motor Fuels State Rate = \$0.409/ Gallon</p> <p>Effective January 1, 2011</p> <p>E85: no tax for sales at a filling station</p>	<p><u>Article 12A taxes</u> (on-road taxes)</p> <p>\$0.04 N.Y. Tax Law § 284</p> <p>+</p> <p>\$0.03 N.Y. Tax Law § 284-a</p> <p>+</p> <p>\$0.01 N.Y. Tax Law § 284-c = \$0.08/gallon</p> <p>+</p> <p><u>Article 13A</u> (petroleum business taxes) = Motor Fuels: \$0.170</p> <p>+</p> <p>County taxes</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.Y. Tax Law § 284; N.Y. Tax Law § 1116; N.Y. Tax Law § 301-b (“Sales to New York state and the federal government. (1) Motor fuel imported or caused to be imported into this state or produced, refined, manufactured or compounded in this state by a petroleum business as a distributor of motor fuel, and then sold by the business to an organization described in paragraph one where such motor fuel is used by such organization for its own use or consumption”) <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) <u>Export</u>: Refund or credit available to a distributor or a purchaser <ul style="list-style-type: none"> Distributor or purchaser must be registered with or licensed by taxing authorities of the state to which the fuel is exported as a distributor or a dealer <p>N.Y. Tax Law § 289-c</p>	<ul style="list-style-type: none"> Publication 908-Fuel Tax Rates Link to Laws of New York <u>Exemption Support</u>: Tax is pre-paid when contractor purchases fuel; contractor files Form AU 629 with state for refund of tax paid using government order or voucher as evidence <ul style="list-style-type: none"> Alternatively, contractor can take credit on his return, using PT 102 for excise tax and petroleum business tax, and FT 945/1045 for sales tax Rate may include sales tax; U.S. Government is exempt Memo on Exemptions for E85 & CNG

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STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEW YORK (Continued)	<u>CONTINUED</u> Motor Fuel Tax + Petroleum Business Tax + County tax Gasohol E85	 See refunds		<ul style="list-style-type: none"> Effective September 1, 2006 there is a refund for Article 12A and 13A taxes on E85 purchased at a retail location and on purchases of Compressed Natural Gas. N.Y. Tax Law § 289-c http://www.tax.state.ny.us/pdf/memos/petroleum/m06_2m.pdf 	<ul style="list-style-type: none"> <u>Fleet Card</u>: Distributor can take credit on return; others, including Government, can file for refund using FT 946-1046 (Motor/Diesel Motor Fuel Tax Refund Application) (for excise tax), FT 500 (Application for Refund of Sales Tax Paid on Automotive Fuels) and AU 630 (Application for Reimbursement of the Petroleum Business Tax) Independent oil companies may not be exempting taxes— Government may have to file <u>Tax Imposition</u>: Tax is passed through by the seller and included as part of the selling price to each purchaser of fuel

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEW YORK (Continued)	Automotive Diesel Fuel Tax + Petroleum Business Tax + County tax B20 (Biodiesel)	\$0.3925/gallon (State rate) Effective January 1, 2011 B20 State Rate is = \$0.186 (Article 12A for B20 = \$0.064; 13A for B20 = \$0.1220) Effective January 1, 2011	<u>Article 12A taxes</u> (on road taxes) \$0.04 N.Y. Tax Law § 282-a + \$0.03 N.Y. Tax Law § 282-b + \$0.01 N.Y. Tax Law § 282-c = \$0.08/gallon + Article 13A (petroleum business taxes) = \$0.1525 + County taxes	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.Y. Tax Law § 282-a.; N.Y. Tax Law § 1116; N.Y. Tax Law § 301-b (“Sales to New York state and the federal government. (1) Motor fuel imported or caused to be imported into this state or produced, refined, manufactured or compounded in this state by a petroleum business as a distributor of motor fuel, and then sold by the business to an organization described in paragraph one where such motor fuel is used by such organization for its own use or consumption”) <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) <u>Export</u>: Refund or credit to distributor or purchaser <ul style="list-style-type: none"> Distributor or purchaser must be registered with or licensed by taxing authorities of the state to which the fuel is exported as a distributor or a dealer N.Y. Tax Law § 289-c	<ul style="list-style-type: none"> Publication 908-Fuel Tax Rates Link to Laws of New York <u>Exemption Support</u>: Tax is pre-paid when contractor purchases fuel; contractor files Form AU 629 with state for refund of tax paid using government order or voucher as evidence <ul style="list-style-type: none"> Alternatively, contractor can take credit on his return, using PT 102 for excise tax and petroleum business tax, and FT 945/1045 for sales tax Rate may include sales tax; U.S. Government exempt

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEW YORK (Continued)	<u>CONTINUED</u> Automotive Diesel Fuel Tax + Petroleum Business Tax + County tax B20 (Biodiesel)			<ul style="list-style-type: none"> Effective September 1, 2006 there is a refund for 20% of Article 12A and 13A taxes on B20. N.Y. Tax Law § 289-c http://www.tax.state.ny.us/pdf/memos/petroleum/m06_2m.pdf 	<ul style="list-style-type: none"> Link to Laws of New York <u>Fleet Card</u>: Distributor can take credit on return; others, including Government, can file for refund using FT 946-1046 (Motor/Diesel Motor Fuel Tax Refund Application)(for excise tax), FT 500 (Application for Refund of Sales Tax Paid on Automotive Fuels) and AU 630 (Application for Reimbursement of the Petroleum Business Tax) <ul style="list-style-type: none"> Independent oil companies may not be exempting taxes— Government may have to file - <u>Tax Imposition</u>: Tax is passed through by the seller and included as part of the selling price to each purchaser of fuel

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEW YORK (Continued)	Kerosene KS1 (No tax applies to KSN and KSR, which are red dyed kerosene)	\$0.08/ gallon	<u>Article 12A taxes</u> (on road taxes) \$0.04 N.Y. Tax Law § 282-a + \$0.03 N.Y. Tax Law § 282-b + \$0.01 N.Y. Tax Law § 282-c = \$0.08/gallon + County taxes	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.Y. Tax Law § 282-a.; N.Y. Tax Law § 1116; N.Y. Tax Law § 301-b (“Sales to New York state and the federal government. (1) Motor fuel imported or caused to be imported into this state or produced, refined, manufactured or compounded in this state by a petroleum business as a distributor of motor fuel, and then sold by the business to an organization described in paragraph one where such motor fuel is used by such organization for its own use or consumption”) <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) <ul style="list-style-type: none"> <u>Export</u>: Refund or credit to distributor or purchaser <ul style="list-style-type: none"> Distributor or purchaser must be registered with or licensed by taxing authorities of the state to which the fuel is exported as a distributor or a dealer N.Y. Tax Law § 289-c	<ul style="list-style-type: none"> Publication 908-Fuel Tax Rates Link to Laws of New York Tax is pre-paid when contractor purchases fuel; contractor files Form AU 629 with state for refund of tax paid using government order or voucher as evidence (or exemption certificate) Rate may include sales tax; U.S. Government exempt NOTE: Kerosene used for heating purposes is tax exempt; it is taxed when used on road. Government using fuel for heating is doubly exempt

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NEW YORK (Continued)	Jet Fuel Tax (Petroleum Business Tax)	\$0.068/gallon Effective January 1, 2011	N.Y. Tax Law § 301-e; 301-j	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.Y. Tax Law § 301-b (“Sales to New York state and the federal government. (1) Motor fuel imported or caused to be imported into this state or produced, refined, manufactured or compounded in this state by a petroleum business as a distributor of motor fuel, and then sold by the business to an organization described in paragraph one where such motor fuel is used by such organization for its own use or consumption”) <ul style="list-style-type: none"> <u>Export</u>: Tax does not apply to fuel exported from state by distributor or immediate purchaser of fuel exporting it from state for sale or use outside the state <ul style="list-style-type: none"> Distributor or purchaser must be registered with or licensed by the taxing authorities of the state to which fuel is exported as a distributor or a dealer N.Y. Tax Law § 301-b	<ul style="list-style-type: none"> Publication 908-Fuel Tax Rates Link to Laws of New York Tax Imposition: Tax imposed upon every petroleum business, for the privilege of engaging in business, doing business, employing capital, owning or leasing property, or maintaining an office in this state; tax is on gross receipts from sales of petroleum Refunds: FBO should back out the tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEW YORK (Continued)</p>	<p>Aviation Gasoline Tax (Petroleum Business Tax)</p>	<p>\$0.170/gallon Effective January 1, 2011</p>	<p>N.Y. Tax Law § 301-e; 301-j</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt New York Tax Law § 301-b (“Sales to New York state and the federal government. (1) Motor fuel imported or caused to be imported into this state or produced, refined, manufactured or compounded in this state by a petroleum business as a distributor of motor fuel, and then sold by the business to an organization described in paragraph one where such motor fuel is used by such organization for its own use or consumption”) • <u>Export</u>: Tax does not apply to fuel exported from state by distributor or immediate purchaser of fuel exporting it from state for sale or use outside the state <ul style="list-style-type: none"> – Distributor or purchaser must be registered with or licensed by the taxing authorities of the state to which fuel is exported as a distributor or a dealer <p>N.Y. Tax Law § 301-b</p>	<ul style="list-style-type: none"> • Publication 908-Fuel Tax Rates • Link to Laws of New York • <u>Tax Imposition</u>: Tax imposed upon every petroleum business, for the privilege of engaging in business, doing business, employing capital, owning or leasing property, or maintaining an office in this state; tax is on gross receipts from sales of petroleum • Refunds: FBO should back out the tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEW YORK (Continued)</p> <p>Department of Environmental Conservation Robert Schwenk (518) 402-9343</p>	<p>Oil Spill Prevention (License) Fee</p>	<p>\$0.0029/gallon \$0.1225/barrel</p>	<p>N.Y. Nav. Law § 174 (\$0.08/barrel license fee + \$0.0425/barrel surcharge)</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt <u>Export</u>: trans-shipment credit at reduced rate of 1.5 cents/barrel if fuel is brought into land based facility and subsequently exported from state 	<ul style="list-style-type: none"> Link to Laws of New York <u>Tax Imposition</u>: License fee and surcharge are imposed on first recipient (first major facility or vessel)
	<p>Petroleum Testing Fee</p> <p>(Applicable only to gasoline, including E85 & CNG)</p>	<p>\$0.0005/gallon</p>	<p>New York Tax Law § 284-d</p>	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt <u>Export</u>: Refund or credit available 	<ul style="list-style-type: none"> Publication 908-Fuel Tax Rates Link to Laws of New York <u>Tax Imposition</u>: Fee imposed on motor fuel imported, manufactured or sold within the state by a distributor

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NEW YORK (Continued)</p>	<p>NORA Fee on #1 and #2 dyed diesel</p>	<p>\$0.002/gallon</p> <p>Suspended effective February 7, 2010</p> <p>Suspended from February 6, 2005 to August 31, 2005</p> <p>Reinstated effective September 1, 2005</p>	<p>42 U.S.C. § 6201 Note</p>	<ul style="list-style-type: none"> • DoD is exempt (including the National Guard) • The Coast Guard is <u>exempt</u> • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance • Exemption for military • The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. • Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. • Additionally, this is a use fee, so it only attaches if the product is used for heating.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>NORTH CAROLINA</u></p>	<p>Sales Tax</p>			<ul style="list-style-type: none"> • Motor fuel is not subject to sales tax (“The sale at retail, the use, storage or consumption in this State of the following tangible personal property is specifically exempted from the tax imposed by this Article: Any of the following fuel: a. motor fuel, as defined in G.S. 105-449.60, except motor fuel for which a refund of the per gallon excise tax is allowed under G.S. 105-449.105A or G.S. 105-449.107; b. alternative fuel taxed under Article 36D of this Chapter, unless a refund of that tax is allowed under G.S. 105-449.107”) N.C. Gen. Stat. § 105-164.13 • United States Government is exempt from sales tax (“The sale at retail, the use, storage or consumption in this State of the following tangible personal property is specifically exempted from the tax imposed by this Article: ...sales which a state would be without power to tax under the limitations of the Constitution or laws of the United States or under the Constitution of this State”) N.C. Gen. Stat. § 105-164.13 	<ul style="list-style-type: none"> • Link to North Carolina Statutes • <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund <ul style="list-style-type: none"> - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NORTH CAROLINA (Continued)</p> <p>Motor Fuels Tax Division (919) 733-3409 (Press 4 for assistance)</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.325/gallon</p> <p>Effective January 1, 2011</p> <p>(Rate includes \$0.005 underground storage tank fee)</p>	<p>N.C. Gen. Stat. § 105-449.80</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt N.C. Gen. Stat. § 105-449.88 (Excise tax does not apply to “motor fuel sold to the federal government for its use”) <ul style="list-style-type: none"> Base Exchanges are treated as part of federal government when fuel is for their own use (must be Government or military plated vehicle) <u>Export</u>: 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, is exempt <ul style="list-style-type: none"> 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, is also exempt <p>N.C. Gen. Stat. § 105-449.88</p>	<ul style="list-style-type: none"> Tax rates Link to North Carolina General Statutes Rates are subject to change every January and July Rate includes a flat rate of \$0.175 plus variable wholesale component <u>Fleet Card</u>: For retail pump sales, oil companies or government can get refunds using Form GAS 1206 <u>Tax Imposition</u>: Tax is collected from the supplier or importer of the fuel but is paid ultimately by the person who consumes the fuel by becoming a part of the cost of the fuel

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NORTH CAROLINA (Continued)</p>	<p>Diesel Fuel Tax B20 (Biodiesel)</p>	<p>\$0.325/gallon Effective January 1, 2011 (Rate includes \$.005 underground storage tank fee)</p>	<p>N.C. Gen. Stat. § 105-449.80</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt N.C. Gen. Stat. § 105-449.88 (Excise tax does not apply to “motor fuel sold to the federal government for its use”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of federal government when fuel is for their own use (must be Government or military plated vehicle) • <u>Export</u>: 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, is exempt <ul style="list-style-type: none"> – 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, is also exempt <p>N.C. Gen. Stat. § 105-449.88</p>	<ul style="list-style-type: none"> • Tax Rates • Rate changes every January and July • Flat rate of \$0.175 plus variable wholesale component • <u>Fleet Card</u>: For retail pump sales, oil companies or government can get refunds using Form GAS 1206 • <u>Tax Imposition</u>: Tax is collected from the supplier or importer of the fuel but is paid ultimately by the person who consumes the fuel by becoming a part of the cost of the fuel

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NORTH CAROLINA (Continued)</p>	<p>Kerosene KS1 (No tax applies to KSN and KSR, which are red dyed kerosene)</p>	<p>\$0.299/ gallon Effective January 1, 2008 to December 31, 2008</p>	<p>N.C. Gen. Stat. § 105-449.80</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt N.C. Gen. Stat. § 105-449.88 (Excise tax does not apply to “motor fuel sold to the federal government for its use”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of federal government when fuel is for their own use (must be Government or military plated vehicle) • <u>Export</u>: 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, is exempt <ul style="list-style-type: none"> – 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, is also exempt <p>N.C. Gen. Stat. § 105-449.88</p>	<ul style="list-style-type: none"> • Tax Rates • Rate changes every January and July • Flat rate of \$0.17 plus variable wholesale component • <u>Fleet Card</u>: For retail pump sales, oil companies or government can get refunds using Form GAS 1206 • <u>Tax Imposition</u>: Tax is collected from the supplier or importer of the fuel but is paid ultimately by the person who consumes the fuel by becoming a part of the cost of the fuel

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NORTH CAROLINA (Continued)	Jet Fuel	No excise tax			
	Oil Inspection Tax (On motor fuel, dyed diesel fuel, alternative fuel and kerosene, including Jet A, JP5 and JP8)	\$0.0025/gallon	N.C. Gen. Stat. § 119-18	<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt • <u>Export</u>: no exemption 	<ul style="list-style-type: none"> • <u>Tax Imposition</u>: Tax imposed on suppliers but collected from consumers • Tax is levied upon all of the following fuel, regardless of whether the fuel is exempt from the per-gallon excise tax: (1) Motor fuel that is not dyed diesel fuel; (2) Dyed diesel fuel used to operate a highway vehicle; (3) Alternative fuel used to operate a highway vehicle; (4) Kerosene
	NORA Fee on #1 and #2 dyed diesel	\$0.002/gallon Suspended effective February 7, 2010 Reinstated effective September 1, 2005	42 U.S.C. § 6201 Note	<ul style="list-style-type: none"> • DoD is exempt (including the National Guard) • The Coast Guard is exempt • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance • Exemption for military • The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. • Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. • Additionally, this is a use fee, so it only attaches if the product is used for heating.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>NORTH DAKOTA</u>	Sales Tax			<ul style="list-style-type: none"> • Motor fuels not subject to sales tax (“There are specifically exempted from the provisions of this chapter and from computation of the amount of tax imposed by it the following: Gross receipts from the sale of gasoline...upon which the state of North Dakota imposes a special tax”) N.D. Cent. Code § 57-39.2-04 • United States Government is exempt from sales tax (“There are specifically exempted from the provisions of this chapter and from computation of the amount of tax imposed by it the following: gross receipts from all sales otherwise taxable under this chapter made to the United States or to any state, including the state of North Dakota, or any of the subdivisions, departments, agencies, or institutions of any state”) N.D. Cent. Code § 57-39.2-04 	<ul style="list-style-type: none"> • <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NORTH DAKOTA (Continued)</p> <p>Motor Fuels Tax (701) 328-2765</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p>	<p>\$0.23/gallon</p> <p>Effective July 1, 2005</p>	<p>N.D. Cent. Code § 57-43.1-02</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt <p>N.D. Cent. Code § 57-43.1-06.1 (“When a person purchasing motor vehicle fuel for resale purposes pays the tax imposed by this chapter and later makes a sale of the fuel to an agency of the United States government, the person may apply to the commissioner for a refund of the tax”)</p> <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when bill is paid by federal government <ul style="list-style-type: none"> • <u>Export</u>: Refund available if fuel is removed from state for sale or resale in another state or to a state which requires payment of a tax upon the use of the fuel in that state <ul style="list-style-type: none"> – Must include proof that fuel for sale or resale in another state was reported to the taxing agency of that state, or in the case of a consumer, proof of payment of the tax imposed by the other state – Refund may not be reduced by the one cent per gallon tax designated for the township highway aid fund – Claim for refund must be made within one year from the date the fuel was removed to another state for sale, resale, or use in another state <p>N.D. Cent. Code § 57-43.1-06</p>	<ul style="list-style-type: none"> • Motor Fuel Tax Rate • Link to Century Code • <u>Fleet Card</u>: Supplier credits tax and distributor takes credit on return • <u>Tax Imposition</u>: Supplier or distributor remits the tax on fuel used, on the wholesale distribution of fuel to a retailer, and on direct sales of fuel to a consumer

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
NORTH DAKOTA (Continued)	E85	\$0.01/ gallon Effective July 1, 2005	N.D. Cent. Code § 57-43.1-02		<ul style="list-style-type: none"> • Link to Century Code
	Diesel Fuel Tax B20 (Bio-diesel)	\$0.23/ gallon Effective July 1, 2005	N.D. Cent. Code § 57-43.2-02	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt N.D. Cent. Code § 57-43.2-04.3 ("When a person purchasing special fuel for resale purposes pays the tax imposed by this chapter and later makes a sale of the fuel to an agency of the United States government, the person may apply to the commissioner for a refund of the tax") <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when bill is paid by federal government • <u>Export</u>: Refund available if fuel is removed from state for sale or resale in another state or to a state which requires payment of a tax upon the use of the fuel in that state <ul style="list-style-type: none"> – Must include proof that fuel for sale or resale in another state was reported to the taxing agency of that state, or in the case of a consumer, proof of payment of the tax imposed by the other state – Refund may not be reduced by the one cent per gallon tax designated for the township highway aid fund <p>Claim for refund must be made within one year from the date the fuel was removed to another state for sale, resale, or use in another state N.D. Cent. Code § 57-43.2-04.2</p>	<ul style="list-style-type: none"> • Motor Fuel Tax Rate • <u>Fleet Card</u>: Supplier credits tax and distributor takes credit on return • <u>Tax Imposition</u>: Supplier or distributor remits the tax on fuel used, on the wholesale distribution of fuel to a retailer, and on direct sales of fuel to a consumer

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>NORTH DAKOTA (Continued)</p>	<p>Jet Fuel Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)</p> <p>Aviation Gasoline Tax</p>	<p>\$0.08/gallon</p> <p>“The aviation fuel tax is imposed on the sale of aviation gasoline and jet fuels at a rate of 8 cents per gallon. Consumers qualify for a refund of the 8 cents per gallon tax. If a refund is granted, the fuel becomes subject to a 4% excise tax on the purchase price of the fuel. The 4% excise tax is deducted from the refund claim at the time of refund”</p>	<p>N.D. Cent. Code § 57-43.3-02</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt N.D. Cent. Code § 57-43.3-03 • <u>Export</u>: Refund available if fuel is removed from state for sale or resale in another state or to a state that requires payment of a tax upon the use of the fuel in that state <ul style="list-style-type: none"> – Must include proof that fuel for sale or resale in another state was reported to the taxing agency of that state, or in the case of a consumer, proof of payment of the tax imposed by the other state – Claim for refund must be made within one year from the date the fuel was removed <p>N.D. Cent. Code § 57-43.3-03.</p>	<ul style="list-style-type: none"> • Motor Fuel Tax Rate • Link to Century Code • <u>Tax Imposition</u>: Supplier or distributor remits the tax on fuel used, on the wholesale distribution of fuel to a retailer, and on direct sales of fuel to a consumer • "Aviation fuel" means aviation gasoline, kerosene, jet fuel, and other motor fuel used by aircraft • Refunds: FBO can back out the tax but if not, Government can apply for a refund (send invoices and proof of payment and request a refund)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p align="center">NORTH DAKOTA (Continued)</p>	<p align="center">State Inspection Fee</p>	<p align="center">\$0.00025/gallon</p>	<p align="center">N.D. Cent. Code § 19-10-19</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt N.D. Cent. Code § 19-10-19 • <u>Export</u>: fuel sold out of state is exempt N.D. Cent. Code § 19-10-19 	<ul style="list-style-type: none"> • Link to Century Code • <u>Tax Imposition</u>: Every person licensed by the tax commissioner as a motor vehicle fuel or special fuels dealer pays the • Fee paid on gasoline, kerosene, tractor fuel, heating oil, or diesel fuel

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>OHIO</u>	Sales Tax			<ul style="list-style-type: none"> • Sales tax does not apply to fuel (“The tax does not apply to the following: Sales of motor fuel upon receipt, use, distribution, or sale of which in this state a tax is imposed by the law of this state, but this exemption shall not apply to the sale of motor fuel on which a refund of the tax is allowable under section 5735.14 of the Revised Code”) Ohio Rev. Code § 5739.02 • United States Government is exempt from sales tax (“The tax does not apply to the following: Sales not within the taxing power of this state under the Constitution of the United States”) Ohio Rev. Code § 5739.02 	<ul style="list-style-type: none"> • <u>Sales and Use Tax Report</u> • <u>Ohio Revised Code</u> • Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund <ul style="list-style-type: none"> - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>OHIO (Continued)</p> <p>Excise and Motor Fuel Tax Division (614) 466-3503</p> <p>Mark Prater (614) 644-5846</p> <p>Dick Carter (Refund Unit) (614) 466-3503</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.28/gallon</p> <p>Effective July 1, 2005</p>	<p>\$0.01 Ohio Rev. Code § 5735.30 + \$0.02 Ohio Rev. Code § 5735.05 + \$0.02 <u>Ohio Rev. Code § 5735.25</u> + \$0.08 Ohio Rev. Code § 5735.29 + \$0.15 Ohio Rev. Code § 5735.05; Ohio Rev. Code § 5735.011</p> <p>= \$0.28/gallon</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Ohio Rev. Code § 5735.05; Ohio Rev. Code § 5735.06 ("No tax is imposed on the following transactions: the sale of motor fuel to the United States government or any of its agencies where such sale is evidenced by an exemption certificate, executed by the United States government or an agency thereof certifying that the motor fuel therein identified has been purchased for the exclusive use of the United States government or its agency") <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use <u>Export</u>: Export of fuel by a licensed motor fuel dealer from the state to any other state is exempt Ohio Rev. Code § 5735.05 	<ul style="list-style-type: none"> Motor Fuel Tax General Information Motor Fuel Taxes Rates <u>Fleet Card</u>: Retailer credits tax and gets refund from state <u>Tax Imposition</u>: Tax imposed on motor fuel dealers upon their receipt of motor fuel within the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p style="text-align: center;">OHIO (Continued)</p>	<p>Diesel Fuel Tax B20 (Biodiesel)</p>	<p>\$.28/gallon Effective July 1, 2005</p>	<p style="text-align: center;">\$0.01 Ohio Rev. Code § 5735.30 + \$0.02 Ohio Rev. Code § 5735.05 + \$0.02 Ohio Rev. Code § 5735.25 + \$0.08 Ohio Rev. Code § 5735.29 + \$0.15 Ohio Rev. Code § 5735.05; Ohio Rev. Code § 5735.011 = \$0.28/gallon</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Ohio Rev. Code § 5735.05; Ohio Rev. Code § 5735.06 (“No tax is imposed on the following transactions: the sale of motor fuel to the United States government or any of its agencies where such sale is evidenced by an exemption certificate, executed by the United States government or an agency thereof certifying that the motor fuel therein identified has been purchased for the exclusive use of the United States government or its agency”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use • <u>Export</u>: Export of fuel by a licensed motor fuel dealer from the state to any other state is exempt Ohio Rev. Code § 5735.05 	<ul style="list-style-type: none"> • Motor Fuel Tax General Information • <u>Fleet Card</u>: Retailer credits tax and gets refund from state • <u>Tax Imposition</u>: Tax imposed on motor fuel dealers upon their receipt of motor fuel within the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
OHIO (Continued)	Aviation Fuel (Includes aviation gasoline and jet fuels)	No tax			<ul style="list-style-type: none"> • FAQ-Does State Tax Aviation Fuel?
	NORA Fee on #1 and #2 dyed diesel	\$0.002/gallon Suspended effective February 7, 2010 Suspended from February 6, 2005 to August 31, 2005 Reinstated effective September 1, 2005	42 U.S.C. § 6201 Note	<ul style="list-style-type: none"> • DoD is exempt (including the National Guard) • The Coast Guard is exempt • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance • Exemption for military • The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. • Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. • Additionally, this is a use fee, so it only attaches if the product is used for heating.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>OKLAHOMA</u>	Sales Tax			<ul style="list-style-type: none"> Motor fuels not subject to sales tax (“There are hereby specifically exempted from the tax levied pursuant to the provisions of this article: 1. Sale of gasoline, motor fuel, methanol, "M-85" which is a mixture of methanol and gasoline containing at least eighty-five percent (85%) methanol, compressed natural gas, liquefied natural gas, or liquefied petroleum gas on which the Motor Fuel Tax, Gasoline Excise Tax, Special Fuels Tax or the fee in lieu of Special Fuels Tax levied in Article 5, 6, or 7 of this title has been, or will be paid”) Ok. Stat. tit. 68, § 1355 United States Government is exempt from sales tax (“There are hereby specifically exempted from the tax levied by Section 1350 et seq. of this title: 1. Sale of tangible personal property or services to the United States government or to the State of Oklahoma, any political subdivision of this state or any agency of a political subdivision of this state; provided, all sales to contractors in connection with the performance of any contract with the United States government, State of Oklahoma or any of its political subdivisions shall not be exempted from the tax levied by Section 1350 et seq. of this title, except as hereinafter provided”) Ok. Stat. Tit. 68, §1356 	<ul style="list-style-type: none"> <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>OKLAHOMA (Continued)</p> <p>Motor Fuels Section (405) 522-5654 Donna Gates</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.16/gallon</p>	<p>Ok. Stat. tit. 68, § 500.4</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt <p>Ok. Stat. tit. 68, § 500.10 (The following are exempt from the tax: “motor fuel sold to the United States or any agency or instrumentality thereof”)</p> <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) <ul style="list-style-type: none"> • <u>Export</u>: Motor fuel for which proof of export is available in the form of a terminal-issued destination state shipping paper is exempt when: <ul style="list-style-type: none"> – Exported by a supplier who is licensed in the destination state, or – Sold by a supplier to a licensed exporter for immediate export • Motor fuel which was acquired by an unlicensed exporter and was subsequently exported by transport truck by or on behalf of the licensed exporter in a diversion across state boundaries is exempt • Motor fuel exported out of a bulk plant in a tank wagon if the destination of that vehicle does not exceed twenty-five (25) miles from the border of the state <p>Ok. Stat. tit. 68, § 500.10</p>	<ul style="list-style-type: none"> • Taxes Affecting Business (look under Motor Fuel...) • Motor Fuel Tax • Link to Oklahoma Statutes • <u>Fleet Card</u>: Supplier should exempt Government and file an Ultimate Vendor Certificate saying tax paid fuel was sold to exempt entity and get credit from state <ul style="list-style-type: none"> – Refund available to Government if this procedure is not followed • <u>Tax Imposition</u>: Tax is a direct tax on the retail or ultimate consumer precollected by suppliers

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
OKLAHOMA (Continued)	Diesel Fuel Tax B20 (Biodiesel)	\$0.13/gallon	Ok. Stat. tit. 68, § 500.4	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Ok. Stat. tit. 68, § 500.10 (The following are exempt from the tax: “motor fuel sold to the United States or any agency or instrumentality thereof”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) • <u>Export</u>: Motor fuel for which proof of export is available in the form of a terminal-issued destination state shipping paper is exempt when: <ul style="list-style-type: none"> – Exported by a supplier who is licensed in the destination state, or – Sold by a supplier to a licensed exporter for immediate export • Motor fuel which was acquired by an unlicensed exporter and was subsequently exported by transport truck by or on behalf of the licensed exporter in a diversion across state boundaries is exempt • Motor fuel exported out of a bulk plant in a tank wagon if the destination of that vehicle does not exceed twenty-five (25) miles from the border of the state Ok. Stat. tit. 68, § 500.10 	<ul style="list-style-type: none"> • Taxes Affecting Business (look under Motor Fuel...) • Motor Fuel Tax • Link to Oklahoma Statutes • <u>Fleet Card</u>: Supplier should exempt Government and file an Ultimate Vendor Certificate saying tax paid fuel was sold to exempt entity and get credit from state <ul style="list-style-type: none"> – Refund available to Government if this procedure is not followed • <u>Tax Imposition</u>: Tax is a direct tax on the retail or ultimate consumer precollected by suppliers

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
OKLAHOMA (Continued)	Jet Fuel Tax Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50) Aviation Gasoline Tax	\$0.0008/gallon	Ok. Stat. tit. 68, § 500.4	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Ok. Stat. tit. 68, § 500.10 (The following are exempt from the tax: “motor fuel sold to the United States or any agency or instrumentality thereof”) • <u>Export</u>: Motor fuel for which proof of export is available in the form of a terminal-issued destination state shipping paper is exempt when: <ul style="list-style-type: none"> – Exported by a supplier who is licensed in the destination state, or – Sold by a supplier to a licensed exporter for immediate export • Motor fuel which was acquired by an unlicensed exporter and was subsequently exported by transport truck by or on behalf of the licensed exporter in a diversion across state boundaries is exempt • Motor fuel exported out of a bulk plant in a tank wagon if the destination of that vehicle does not exceed twenty-five (25) miles from the border of the state Ok. Stat. tit. 68, § 500.10 	<ul style="list-style-type: none"> • Taxes Affecting Business (look under Motor Fuel...) • Link to Oklahoma Statutes • <u>Tax Imposition</u>: Tax is imposed on fuel used in aircraft • Refunds: For FBO to back out tax, Government must supply Exemption Certificate (Form 13-79) to FBO; FBO files Ultimate Vendor Certificate with their supplier; <ul style="list-style-type: none"> – State will not necessarily deny refund claim from Government, but exemption is supposed to be handled through ultimate vendor certificate process

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
OKLAHOMA (Continued)	Petroleum Storage Underground Tank Release Fee	\$0.01/gallon	Ok. Stat. tit. 17, § 354	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt <p>Ok. Stat. tit. 17, § 354 (“Exempt from the assessment are: the federal government”)</p> <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use <ul style="list-style-type: none"> • <u>Export</u>: Sales for exportation outside of the state by a licensed exporter are exempt <p>Ok. Stat. tit. 17, § 354</p>	<ul style="list-style-type: none"> • Link to Oklahoma Statutes • <u>Tax Imposition</u>: Assessment imposed at the time of the sale of the motor fuel, diesel fuel and blending materials and precollected and remitted to state by suppliers

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>OREGON</u>	Sales Tax			<ul style="list-style-type: none"> Oregon has no state sales tax 	
<p><u>Department of Transportation, Motor Fuels Tax</u></p> <p>Fuels Tax Section (503) 378-8150</p> <p>Daryl Caps Fuel Tax Auditor (503) 378-2934</p> <p>Dan Paul Auditor (503) 378-6542</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.30/gallon</p> <p>+</p> <p>City or County fuel tax</p>	<p>Or. Rev. Stat. § 319.020</p>	<ul style="list-style-type: none"> DoD, Federal Civilian, National Guard are <u>not</u> exempt Refund for off road use available <p>Or. Rev. Stat. § 319.320 <u>Form 1200-Fuels Tax Refund Claim</u></p> <ul style="list-style-type: none"> Note: if fuel is used in ships or aircraft, Armed Forces is exempt <p>Or. Rev. Stat. § 319.250; <u>Or. Admin. R. § 735-170-0080</u></p> <ul style="list-style-type: none"> <u>Export</u>: fuel exported from state by Armed Forces is exempt <p>Or. Rev. Stat. § 319.250; <u>Or. Admin. R. § 735-170-0080</u></p> <ul style="list-style-type: none"> <u>Export</u>: License tax not imposed on fuel exported from state by a dealer; or sold by a dealer in individual quantities of 500 gallons or less for export by the purchaser to another state in containers other than the fuel tank of a motor vehicle, if the dealer is licensed in the state of destination to collect and remit the applicable taxes in the state of destination, but every dealer shall be required to report such exports and sales 	<ul style="list-style-type: none"> <u>Link to Oregon Revised Statutes</u> <u>Form 1302 Motor Vehicle Fuel And Aircraft Fuel License Tax Report</u> (used by licensee when reporting sales into Government ships and aircraft or exported by Government) <u>Link to New Tax announcements</u> <u>Fleet Card</u>: N/A <u>Tax Imposition</u>: Dealers in the first sale, use or distribution of motor vehicle fuel or aircraft fuel collect tax and report to state

				Or. Rev. Stat. § 319.240	
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STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
OREGON (Continued)	Motor Fuel Tax Multnomah County	\$0.03/gallon	Multnomah County Code § 11.202	<ul style="list-style-type: none"> • DoD, Federal Civilian, National Guard are <u>not</u> exempt • Refund for off road use available Multnomah County Code § 11.223 Form 1201-Fuels Tax Refund Claim • Note: If fuel is used in ships or aircraft, Armed Forces is exempt Multnomah County Code § 11.216 • <u>Export</u>: Fuel exported from state by Armed Forces is exempt Multnomah County Code § 11.216 • <u>Export</u>: License tax not imposed on fuel exported from state by a dealer; or sold by a dealer in individual quantities of 500 gallons or less for export by the purchaser to another state in containers other than the fuel tank of a motor vehicle, if the dealer is licensed in the state of destination to collect and remit the applicable taxes in the state of destination, but every dealer shall be required to report such exports and sales Multnomah County Code § 11.215 	<ul style="list-style-type: none"> • Link to Multnomah County Code • Form 1382-Motor Vehicle Fuel License Tax Report (used by licensee when reporting sales into Government ships and aircraft or exported by Government)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
OREGON (Continued)	Motor Fuel Tax Washington County	\$0.01/gallon	Washington County Code § 3.12.040	<ul style="list-style-type: none"> • DoD, Federal Civilian, National Guard are <u>not</u> exempt • Refund for off road use available Washington County Code § 3.12.250 <ul style="list-style-type: none"> • Form 1202-Fuels Tax Refund Claim • Note: If fuel is used in ships or aircraft, Armed Forces is exempt Washington County Code § 3.12.060 • <u>Export</u>: Fuel exported from state by Armed Forces is exempt Washington County Code § 3.12.060 • <u>Export</u>: License tax not imposed on fuel exported from state by a dealer; or sold by a dealer in individual quantities of 500 gallons or less for export by the purchaser to another state in containers other than the fuel tank of a motor vehicle, if the dealer is licensed in the state of destination to collect and remit the applicable taxes in the state of destination, but every dealer shall be required to report such exports and sales Washington County Code § 3.12.050 	<ul style="list-style-type: none"> • Link to Washington County Code • Form 1392-Motor Vehicle Fuel License Tax Report (used by licensee when reporting sales into Government ships and aircraft or exported by Government)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
OREGON (Continued)	Motor Fuel Tax City of Woodburn	\$0.01/gallon	City of Woodburn Ordinance 11.17-4	<ul style="list-style-type: none"> • DoD, Federal Civilian, National Guard are <u>not</u> exempt • Refund for off road use available City of Woodburn Ordinance § 11.17-20; Or. Rev. Stat. § 319.320 • Note: If fuel is used in ships or aircraft, Armed Forces is exempt City of Woodburn Ordinance § 11.17-18 • <u>Export</u>: Fuel exported from state by Armed Forces is exempt City of Woodburn Ordinance § 11.17-18 • <u>Export</u>: License tax not imposed on fuel exported from state by a dealer; or sold by a dealer in individual quantities of 500 gallons or less for export by the purchaser to another state in containers other than the fuel tank of a motor vehicle, if the dealer is licensed in the state of destination to collect and remit the applicable taxes in the state of destination, but every dealer shall be required to report such exports and sales City of Woodburn Ordinance § 11.17-17 	<ul style="list-style-type: none"> • Form 1410-Motor Vehicle Fuel License Tax Report • Link to City of Woodburn Ordinances

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
OREGON (Continued)	Motor Fuel (& Diesel)Tax City of Astoria	\$0.03/gallon Effective November 1, 2007		<ul style="list-style-type: none"> DoD, Federal Civilian, National Guard are <u>not</u> exempt 	<ul style="list-style-type: none"> Link to Announcement
	Motor Fuel (& Diesel) Tax City of Warrenton	\$0.03/gallon Effective November 1, 2007		<ul style="list-style-type: none"> DoD, Federal Civilian, National Guard are <u>not</u> exempt 	<ul style="list-style-type: none"> Link to Announcement
	Motor Fuel Tax (does not include Diesel or Biodisel) City of Coburg	\$0.03/gallon Effective October 1, 2007		<ul style="list-style-type: none"> DoD, Federal Civilian, National Guard are not exempt 	<ul style="list-style-type: none"> Link to Announcement
	Motor Fuel Tax City of Coquille	\$0.03/gallon Effective September 1, 2007		<ul style="list-style-type: none"> DoD, Federal Civilian, National Guard are not exempt 	<ul style="list-style-type: none"> Link to Announcement
	Motor Fuel Tax City of Milwaukie	\$0.02/gallon Effective July 1, 2007		<ul style="list-style-type: none"> DoD, Federal Civilian, National Guard are not exempt 	<ul style="list-style-type: none"> Link to Announcement

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
OREGON (Continued)	Diesel (Use) Fuel Tax B20 (Biodiesel)	\$0.30/gallon	Or. Rev. Stat. § 319.530	<ul style="list-style-type: none"> • Vehicles displaying United States Government license plated are exempt (includes National Guard) Or. Admin. R. § 735-176-0010 – Base Exchanges with government plated vehicles also exempt • Refund for off road use available Or. Rev. Stat. § 319.831 Form 1200-Fuels Tax Refund Claim 	<ul style="list-style-type: none"> • Link to Oregon Revised Statutes • Link to Oregon Administrative Rules - Use Fuel Tax • <u>Fleet Card:</u> Retailers back out tax on government plated vehicles and apply to state for refund of tax paid • <u>Tax Imposition:</u> Sellers collect tax and report to state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>OREGON (Continued)</p>	<p>Jet Fuel Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)</p>	<p>\$0.01/gallon</p>	<p>Or. Rev. Stat. § 319.020</p>	<ul style="list-style-type: none"> DoD and National Guard are exempt Or. Rev. Stat. § 319.250 (“The license tax imposed by ORS 319.020 shall not be imposed on any aircraft or motor vehicle fuel sold to the Armed Forces of the United States for use in ships, aircraft or for export from this state”) Federal Civilian activities are <u>not</u> exempt <ul style="list-style-type: none"> If paid full gasoline tax (\$0.24), can get refund back to jet fuel level (refund of \$0.23/gallon) <p>Or. Rev. Stat. § 319.330 Form 1203-Aircraft Fuel Tax Refund Claim</p>	<ul style="list-style-type: none"> Tax exempt sales for use in aircraft include fuel placed into bulk storage facilities maintained exclusively by the Armed Forces for the purpose of fueling aircraft Or. Admin. R. § 735-170-0080 Tax-exempt sales or deliveries to the Armed Forces must be supported by Exemption Certificate Form 1338. Form must be completed and signed at the time of sale and delivery Link to Oregon Revised Statutes <u>Tax Imposition:</u> Dealers in the first sale, use or distribution of motor vehicle fuel or aircraft fuel collect tax and report to state "Aircraft fuel" means any gasoline and any other inflammable or combustible gas or liquid by whatever name such gasoline, gas or liquid is known or sold, usable as fuel for the operation of aircraft, except gas or liquid, the chief use of which, as determined by the Department of Transportation is for purposes other than the propulsion of aircraft

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>OREGON (Continued)</p>	<p>CONTINUED</p> <p>Jet Fuel Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)</p>	<p>\$0.01/gallon</p>	<p>Or. Rev. Stat. § 319.020</p>		<ul style="list-style-type: none"> • Refunds: If FBO is a licensed motor vehicle fuel/aircraft fuel dealer, they can sell ex-tax. Government must supply Form 1338 to FBO • If FBO is not a licensed motor vehicle fuel/aircraft fuel dealer (re-seller), they will charge tax and Government can apply for refund using Form 1203 and Form 1338 <ul style="list-style-type: none"> – Send original invoices – Claims must be filed within 15 months of the invoice date

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>OREGON (Continued)</p>	<p>Aviation Gasoline</p>	<p>\$0.09/gallon</p>	<p>Or. Rev. Stat. § 319.020</p>	<ul style="list-style-type: none"> • DoD and National Guard are exempt Or. Rev. Stat. § 319.250 (“The license tax imposed by ORS 319.020 shall not be imposed on any aircraft or motor vehicle fuel sold to the Armed Forces of the United States for use in ships, aircraft or for export from this state”) • Federal Civilian activities are <u>not</u> exempt <ul style="list-style-type: none"> – If paid full gasoline tax (\$0.24), can get refund back to aviation gasoline level (refund of \$0.15/gallon) <p>Or. Rev. Stat. § 319.330 Form 1203-Aircraft Fuel Tax Refund Claim</p>	<ul style="list-style-type: none"> • Tax exempt sales for use in aircraft include fuel placed into bulk storage facilities maintained exclusively by the Armed Forces for the purpose of fueling aircraft Or. Admin. R. § 735-170-0080 • Tax-exempt sales or deliveries to the Armed Forces must be supported by Exemption Certificate Form 1338. Form must be completed and signed at the time of sale and delivery • Link to Oregon Revised Statutes • Tax Imposition: Dealers in the first sale, use or distribution of motor vehicle fuel or aircraft fuel collect tax and report to state • Refunds: If FBO is a licensed motor vehicle fuel/aircraft fuel dealer, they can sell ex-tax. Government must supply Form 1338 to FBO • If FBO is not a licensed motor vehicle fuel/aircraft fuel dealer (re-seller), they will charge tax and Government can apply for refund using Form 1203 and Form 1338 <ul style="list-style-type: none"> – Send original invoices – Claims must be filed within 15 months of the invoice date

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>OREGON (Continued)</p> <p>Petroleum Load Fee Section (503) 378-4988</p>	<p>Petroleum Load Fee</p>	<p>Fee will be \$4.00/load effective July 1, 2007 and \$.00045 per gallon on a 9000 gal. load</p> <p>\$6.00/load effective July 1, 2009</p>	<p>Or. Rev. Stat. § 465.104</p>	<ul style="list-style-type: none"> • U. S. Government is <u>not</u> exempt • <u>Export</u>: Fee does not apply to a delivery or import of petroleum products destined for export from this state if the petroleum products are in continuous movement to a destination outside the state <p>Or. Rev. Stat. § 465.104</p>	<ul style="list-style-type: none"> • Link to Oregon Revised Statutes • Link to publication on Petroleum Load Fee • <u>Tax Imposition</u>: The seller of a petroleum product withdrawn from a bulk facility, on withdrawal from bulk of the petroleum product, collects fee from the person who orders the withdrawal • A cargo tank (load) has one or more compartments mounted on a wagon, truck, trailer, truck trailer, railcar, or wheels. It does not include any assembly that holds less than 100 gallons in individual separable containers • Oregon will apply the petroleum load fee to 5% biodiesel eff. August 18, 2010.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
OREGON (Continued)	NORA Fee on #1 and #2 dyed diesel	\$0.002/gallon Suspended effective February 7, 2010 Reinstated effective September 1, 2005	42 U.S.C. § 6201 Note	<ul style="list-style-type: none"> • DoD is exempt (including the National Guard) • The Coast Guard is <u>exempt</u> • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance • Exemption for military • The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. • Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. • Additionally, this is a use fee, so it only attaches if the product is used for heating.
	Gross Operating Revenue Tax	2.0773%		<ul style="list-style-type: none"> • Tax is on gross operating revenue of natural gas distributor 	<ul style="list-style-type: none"> •

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>PENNSYLVANIA</u>	Sales Tax			<ul style="list-style-type: none"> • Sales tax does not apply to motor fuel (“The tax imposed by section 202 shall not be imposed upon any of the following: the sale at retail, or use of gasoline and other motor fuels, the sales of which are otherwise subject to excise taxes under the act of May 21, 1931 (P.L. 194), known as the "Liquid Fuels Tax Act," and the act of January 14, 1952 (P.L.1965), known as the "Fuel Use Tax Act”) 72 Pa. Stat. § 7204 • United States Government is exempt from sales tax (“The tax imposed by section 202 shall not be imposed upon any of the following: the sale at retail to, or use by the United States, this Commonwealth or its instrumentalities or political subdivisions of tangible personal property or services”) 72 Pa. Stat. § 7204 	<ul style="list-style-type: none"> • <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
PENNSYLVANIA (Continued)	E85 Tax	\$0.219/gallon Effective January 1, 2008 to December 31, 2008	\$0.12 75 Pa. Cons. Stat. § 9004(a) (Liquid Fuels Tax) + \$0.192 75 Pa. Cons. Stat. § 9004(d) - Gas Equivalent reduction (According to 75 Pa.C.S. § 9004(d), the rate of tax applicable to each alternative fuel is computed on a gallon-equivalent- basis)	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt 75 Pa. Cons. Stat. § 9004(e) (“The tax imposed shall not apply to liquid fuels, fuels or alternative fuels delivered to the Federal Government on presentation of an authorized Federal Government exemption certificate or other evidence satisfactory to the department”) <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use <u>Export</u>: Licensed distributor can export tax free and report export on return 	<ul style="list-style-type: none"> Rate is adjusted annually Tax Rates for 2008 Link to Pennsylvania Bulletin Note: The Pennsylvania Consolidated Statutes are not available on the internet <u>Tax Imposition</u>: Distributors delivering liquid fuels and fuels pay the tax into the State Treasury

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
PENNSYLVANIA (Continued)	Diesel Fuel Tax B20 (Biodiesel)	\$0.381/gallon Effective January 1, 2008 to December 31, 2008	\$0.12 75 Pa. Cons. Stat. § 9004(a) (Liquid Fuels Tax) + \$0.261 75 Pa. Cons. Stat. § 9004(b) (Oil Co. Franchise Tax)	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt 75 Pa. Cons. Stat. § 9004(e) (“The tax imposed shall not apply to liquid fuels, fuels or alternative fuels delivered to the Federal Government on presentation of an authorized Federal Government exemption certificate or other evidence satisfactory to the department”) <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use <u>Export</u>: Licensed distributor can export tax free and report export on return 	<ul style="list-style-type: none"> Rate is adjusted annually Tax Rates for 2008 Link to Pennsylvania Bulletin <u>Fleet Card</u>: For retail pump sales, vendors can exempt Government sales (DMF-1 Bulletin # 97-01 (09-10-99)). Credit card sales for motor fuel purchases from an account (retailer) of the registered distributor, where the product previously has been taxed, are reported on Line 11a of the Liquid Fuels and Fuels Tax monthly report (Form REV 1096-A) as dealer sales <ul style="list-style-type: none"> If do not exempt (as many independent oil companies do not), Government must file for refund <u>Tax Imposition</u>: Distributors delivering liquid fuels and fuels pay the tax to the State

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
PENNSYLVANIA (Continued)	Kerosene KS1 (No tax applies to KSN and KSR, which are red dyed kerosene)	\$0.381/gallon Effective January 1, 2008 to December 31, 2008	\$0.12 75 Pa. Cons. Stat. § 9004(a) (Liquid Fuels Tax) + \$0.261 75 Pa. Cons. Stat. § 9004(b) (Oil Co. Franchise Tax)	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt 75 Pa. Cons. Stat. § 9004(e) (“The tax imposed shall not apply to liquid fuels, fuels or alternative fuels delivered to the Federal Government on presentation of an authorized Federal Government exemption certificate or other evidence satisfactory to the department”) <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use <u>Export</u>: Licensed distributor can export tax free and report export on return 	<ul style="list-style-type: none"> Rate is adjusted annually Tax Rates for 2008 Link to Pennsylvania Bulletin Note: The Pennsylvania Consolidated Statutes are not available on the internet <u>Fleet Card</u>: For retail pump sales, vendors can exempt Government sales (DMF-1 Bulletin # 97-01 (09-10-99)). Credit card sales for motor fuel purchases from an account (retailer) of the registered distributor, where the product previously has been taxed, are reported on Line 11a of the Liquid Fuels and Fuels Tax monthly report (Form REV 1096-A) as dealer sales <u>Tax Imposition</u>: Distributors delivering liquid fuels and fuels pay the tax to the State

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
PENNSYLVANIA (Continued)	Aviation Gasoline Tax	\$0.053/gallon Effective January 1, 2008 to December 31, 2008	75 Pa. Cons. Stat. § 9004(c); 74 Pa. Cons. Stat. § 6121 + 74 Pa. Cons. Stat. § 6121(b)	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt 75 Pa Cons. Stat. § 9004(e) (“The tax imposed shall not apply to liquid fuels, fuels or alternative fuels delivered to the Federal Government on presentation of an authorized Federal Government exemption certificate or other evidence satisfactory to the department”) <u>Export</u>: Licensed distributor can export tax free and report export on return 	<ul style="list-style-type: none"> Rate is adjusted annually Tax Rates for 2008 Link to Pennsylvania Bulletin <u>Tax Imposition</u>: Distributors delivering liquid fuels and fuels pay the tax into the State Treasury Refunds: FBOs who buy the fuel tax paid can elect to sell to Federal Government with tax and require that the Federal Government file for a refund with the Board of Finance and Revenue ((717) 787-6534) <ul style="list-style-type: none"> If FBO sells to Federal Government tax free, vendor uses Assignment of Rights form signed by Government to obtain refund (call number above)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
PENNSYLVANIA (Continued)	Jet Fuel Tax Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)	\$0.02/gallon Effective January 1, 2008 – December 31, 2008	75 Pa. C.S. § 9004(c)(2); 74 Pa Cons. Stat. § 6131	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt 75 Pa Cons. Stat. § 9004(e) (“The tax imposed shall not apply to liquid fuels, fuels or alternative fuels delivered to the Federal Government on presentation of an authorized Federal Government exemption certificate or other evidence satisfactory to the department”) <u>Export</u>: Licensed distributor can export tax- free and report export on return 	<ul style="list-style-type: none"> Rate is adjusted annually Tax Rates for 2008 Link to Pennsylvania Bulletin Refunds: FBOs who buy the fuel tax paid can elect to sell to Federal Government with tax and require that the Federal Government file for a refund with the Board of Finance and Revenue ((717) 787-6534) <ul style="list-style-type: none"> If FBO sells to Federal Government tax free, vendor uses Assignment of Rights form signed by Government to obtain refund (call number above) <u>Tax Imposition</u>: Distributors delivering liquid fuels and fuels pay the tax into the State Treasury

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>PENNSYLVANIA (Continued)</p> <p>Underground Storage Tank Indemnification Fund</p> <p>Bobbi Lawyer (717) 787-0763</p>	<p>Underground Storage Tank Insurance Fee</p>	<p>\$0.01/gallon</p>	<p>35 P.S. § 6021.101 et. seq</p>	<ul style="list-style-type: none"> United States Government exempt when fuel is delivered into Government owned tanks <p>(“An owner or operator of an underground storage tank shall continuously participate in the USTIF, unless the EQB has determined that the underground storage tank is an exempt underground storage tank”)</p> <p>25 Pa. Code § 245.704 (“The owner or operator of an exempt underground storage tank shall maintain adequate financial responsibility in accordance with 40 CFR 280, Subpart H (relating to financial responsibility”)</p> <p>25 Pa. Code § 245.706 (“State and Federal government entities whose debts and liabilities are the debts and liabilities of a state or the United States are exempt from the requirements of this subpart”)</p> <p>40 C.F.R. § 280.90</p>	<ul style="list-style-type: none"> No exemption certificate required Substances subject to fee: Gasoline, Gasohol, New Motor Oil, Aviation Fuel, Hazardous Substances, Mixtures, Farm Diesel

	<p>NORA Fee on #1 and #2 dyed diesel</p>	<p>\$0.002/ Gallon</p> <p>Suspended effective February 7, 2010</p> <p>Suspended from February 6, 2005 to August 31, 2005</p> <p>Reinstated effective September 1, 2005</p>	<p>42 U.S.C. § 6201 Note</p>	<ul style="list-style-type: none"> • DoD is exempt (including the National Guard) • The Coast Guard is <u>exempt</u> • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance • Exemption for military • The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. • Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. • Additionally, this is a use fee, so it only attaches if the product is used for heating.
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STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>RHODE ISLAND</u>	Sales Tax			<ul style="list-style-type: none"> No sales tax on motor fuel (“There are exempted from the taxes imposed by this chapter the following gross receipts: From the sale and from the storage, use, or other consumption in this state of: (i) gasoline and other products taxed under chapter 36 of title 31, and (ii) fuels used for the propulsion of airplanes”) R.I. Gen. Laws § 44-18-30 United States Government is exempt from sales tax (“There is exempted from the computation of the amount of the sales tax the gross receipts from the sale of any tangible personal property to the United States, its agencies and instrumentalities.”) R.I. Gen. Laws § 44-18-31 	<ul style="list-style-type: none"> <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>RHODE ISLAND (Continued)</p> <p>Motor Fuels (401) 222-2950</p> <p>Mark Levasseur (401) 222-2953</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.32/gallon</p> <p>(increased to \$0.32/gallon as of July 1, 2009)</p>	<p>R.I. Gen. Laws § 31-36-7</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities are exempt <ul style="list-style-type: none"> Seller applies to state for refund of taxes paid R.I. Gen. Laws § 31-36-13 (“Any person who purchases fuels upon which the tax provided in this chapter has been paid and sells the fuels to the United States government, may be reimbursed the amount of the tax in the manner and subject to the conditions provided in this section”) <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use (and Government plated) National Guard is <u>not</u> exempt (considered a state agency and no exemption) <u>Export</u>: Tax paid on fuels sold outside the state are refundable <p>R.I. Gen. Laws § 31-36-13</p>	<ul style="list-style-type: none"> Synopsis of Taxes Link to Rhode Island General Laws <u>Fleet Card</u>: Government must apply for refund of tax using MFT 61; GSA is central point for tax refunds <u>Tax Imposition</u>: Distributor remits tax on fuels sold within the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
RHODE ISLAND (Continued)	Diesel Fuel Tax B20 (Biodiesel)	\$0.32/gallon (increased to \$0.32/gallon as of July 1, 2009)	R.I. Gen. Laws § 31-36-7	<ul style="list-style-type: none"> • DoD and Federal Civilian activities are exempt <ul style="list-style-type: none"> – Seller applies to state for refund of taxes paid • R.I. Gen. Laws § 31-36-13 (“Any person who purchases fuels upon which the tax provided in this chapter has been paid and sells the fuels to the United States government, may be reimbursed the amount of the tax in the manner and subject to the conditions provided in this section”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use (and Government plated) • National Guard is <u>not</u> exempt (considered a state agency and no exemption) • <u>Export</u>: Tax paid on fuels sold outside the state are refundable R.I. Gen. Laws § 31-36-13	<ul style="list-style-type: none"> • Synopsis of Taxes • <u>Fleet Card</u>: Government must apply for refund of tax using MFT 61; GSA is central point for tax refunds • <u>Tax Imposition</u>: Distributor remits tax on fuels sold within the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
RHODE ISLAND (Continued)	Jet Fuel Tax	No Tax			<ul style="list-style-type: none"> Exempt fuels include fuels used for the propulsion of airplanes Synopsis of Taxes
	Public Service Corporation Tax	<p><u>Natural Gas</u></p> <p>3.09% of gross earnings on manufacture and sale of illuminating and heating gas and its by-products</p> <p><u>Electricity</u></p> <p>4% of gross earnings on manufacturing, selling, distributing and/or transmitting electricity to be used for light, heat, or motive power</p>	R.I. Gen. Laws § 44-13-4	<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt Only exemption is when natural gas or electricity is purchased for purpose of being manufactured into a finished product for resale <p>R.I. Gen. Laws § 44-13-35</p>	<ul style="list-style-type: none"> <u>Tax Imposition:</u> Tax is on corporations in the business of manufacturing, selling, distributing and/or transmitting currents of electricity and natural to be used for light, heat, or motive power, measured by utility's gross earnings derived from the manufacture and sale of illuminating and heating gas and its by-products

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
RHODE ISLAND (Continued)	Environmental Protection Regulatory Fee (Underground storage tank) (Gasoline and Diesel)	\$0.01/gallon	R.I. Gen. Laws § 46-12.9-11	<ul style="list-style-type: none"> • DoD and Federal Civilian activities are exempt R.I. Gen. Laws § 46-12.9-11 (“The fee shall not be applicable to purchases by the United States government”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) • <u>Export</u>: Fee should be refundable for fuel exported from state (because fee does not apply when motor fuel tax does not apply) 	<ul style="list-style-type: none"> • Environmental Protection Regulatory Fee Synopsis (fee does not apply to sales made to the United States Government) • <u>Tax Imposition</u>: Fee is payable on motor fuel, and collected by distributors when the product is sold to owners and/or operators of underground storage tanks

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
RHODE ISLAND (Continued)	Uniform Oil Response and Prevention Fee	\$0.00119/gallon (\$0.05/barrel)	R.I. Gen. Laws § 46-12.7-4.1	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt <u>Export</u>: No exemption 	<ul style="list-style-type: none"> Uniform Oil Response and Prevention Fee Synopsis <u>Tax Imposition</u>: Fee is imposed on owner of petroleum products at the time products are received at a marine terminal within state by means of a vessel from a point of origin outside the state
	NORA Fee on #1 and #2 dyed diesel	\$0.002/gallon Suspended effective February 7, 2010 Suspended from February 6, 2005 to August 31, 2005 Reinstated effective September 1, 2005	42 U.S.C. § 6201 Note	<ul style="list-style-type: none"> DoD is exempt (including the National Guard) The Coast Guard is exempt Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> National Oil heat Research Alliance Exemption for military The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. Additionally, this is a use fee, so it only attaches if the product is used for heating.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>SOUTH CAROLINA</u>	Sales Tax			<ul style="list-style-type: none"> • Sales tax does not apply to motor fuels at pump (“Exempted from the taxes imposed by this chapter are the gross proceeds of sales, or sales price of: motor fuel, blended fuel, and alternative fuel subject to tax under Chapter 28 of Title 12; however, gasoline used in aircraft is not exempt from the sales and use tax; (b) if the fuel tax is subsequently refunded under Section 12-28-710, the sales or use tax is due unless otherwise exempt, and the person receiving the refund is liable for the sales or use tax”) S.C. Code § 12-36-2120 • United States Government is exempt from sales tax (“Exempted from the taxes imposed by this chapter are the gross proceeds of sales, or sales price of: tangible personal property sold to the federal government”) S.C. Code § 12-36-2120 	<ul style="list-style-type: none"> • <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund <ul style="list-style-type: none"> - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>SOUTH CAROLINA (Continued)</p> <p>Fuel Taxes (803) 898-5743</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.16/gallon</p>	<p>S.C. Code § 12-28-310</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt <ul style="list-style-type: none"> – Seller applies to state for refund of tax <p>S.C. Code § 12-28-710 (“The following are exempt from the tax imposed by Section 12-28-310 on taxable motor fuel: taxable motor fuel sold to the United States or its agencies or instrumentalities”)</p> <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) – Seller applies to state for refund of tax <p>S.C. Code § 12-28-740</p> <ul style="list-style-type: none"> • <u>Export</u>: Taxable motor fuel for which proof of export is available in the form of a terminal issued destination state shipping paper is exempt <p>S.C. Code § 12-28-740</p>	<ul style="list-style-type: none"> • Motor Fuel Taxes and Fees • Link to S.C. Code • <u>Fleet Card</u>: Fleet Card applies for refund with state (Form L-2133 Motor Fuel Refund Application) • <u>Tax Imposition</u>: Tax imposed on all gasoline used or consumed in this State in producing or generating power for propelling motor vehicles. The tax is a levy and assessment on the consumer, and the levy and assessment on other persons as specified in this chapter are as agents of the State for the collection of the tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>SOUTH CAROLINA (Continued)</p>	<p>Diesel Fuel Tax B20 (Biodiesel)</p>	<p>\$0.16/gallon</p>	<p>S.C. Code § 12-28-310</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt <p>S.C. Code § 12-28-710 ("The following are exempt from the tax imposed by Section 12-28-310 on taxable motor fuel: taxable motor fuel sold to the United States or its agencies or instrumentalities")</p> <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) – Seller applies to state for refund of tax <p>S.C. Code § 12-28-740</p> <ul style="list-style-type: none"> • <u>Export</u>: Taxable motor fuel for which proof of export is available in the form of a terminal issued destination state shipping paper is exempt <p>S.C. Code § 12-28-740</p>	<ul style="list-style-type: none"> • Motor Fuel Taxes and Fees • Link to S.C. Code • <u>Fleet Card</u>: Fleet Card applies for refund with state (Form L-2133 Motor Fuel Refund Application) • <u>Tax Imposition</u>: Tax imposed on all diesel fuel used or consumed in this State in producing or generating power for propelling motor vehicles. The tax is a levy and assessment on the consumer, and the levy and assessment on other persons as specified in this chapter are as agents of the State for the collection of the tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
SOUTH CAROLINA (Continued)	Jet Fuel	No excise tax			<ul style="list-style-type: none"> • Petroleum Inspection and Environmental Impact Fees apply
	Petroleum Inspection Fee	\$0.0025/gallon	S.C. Code § 12-28-2355	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt S.C. Code § 12-28-2355; S.C. Code § 12-28-710 (“The following are exempt from the tax imposed by Section 12-28-310 on taxable motor fuel: taxable motor fuel sold to the United States or its agencies or instrumentalities”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) • <u>Export</u>: Refund available to persons presenting proof that they paid fee on shipments of petroleum products subsequently diverted from the State S.C. Code § 12-28-2360 	<ul style="list-style-type: none"> • Link to S.C. Code • <u>Tax Imposition</u>: Fee imposed to provide funds for inspecting, testing, and analyzing petroleum products. Fee liability arises at the same time and is payable by the same person as the motor fuel tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p style="text-align: center;">SOUTH CAROLINA (Continued)</p>	<p>Environmental Impact Fee</p>	<p>\$0.005/gallon</p>	<p>S.C. Code § 12-28-2355</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt S.C. Code § 12-28-2355; S.C. Code § 12-28-710 (“The following are exempt from the tax imposed by Section 12-28-310 on taxable motor fuel: taxable motor fuel sold to the United States or its agencies or instrumentalities”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) • <u>Export</u>: Refund available to persons presenting proof that they paid fee on shipments of petroleum products subsequently diverted from the State S.C. Code § 12-28-2360 	<ul style="list-style-type: none"> • Link to S.C. Code • <u>Tax Imposition</u>: Fee imposed to provide funds for inspecting, testing, and analyzing petroleum products. Fee liability arises at the same time and is payable by the same person as the motor fuel tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>SOUTH DAKOTA</u>	Sales Tax			<ul style="list-style-type: none"> • Motor fuel not subject to sales tax (“There are specifically exempted from the provisions of this chapter and from the computation of the amount of tax imposed by it, gross receipts from the sale of gasoline, motor fuel, and special fuel subject to tax under chapter 10-47B”) S.D. Codified Laws § 10-45-11 • United States Government is exempt from sales tax (“There are hereby specifically exempted from the provisions of this chapter and from the computation of the amount of tax imposed by it, the gross receipts from sales of tangible personal property ...to the United States”) S.D. Codified Laws § 10-45-10 	

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STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
SOUTH DAKOTA (Continued)	Diesel Fuel Tax B20 (Biodiesel)	\$0.22/gallon	S.D. Codified Laws § 10-47B-4	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt S.D. Codified Laws § 10-47B-19 ("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") <ul style="list-style-type: none"> - Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) • <u>Export</u>: Tax is not imposed if the fuel is withdrawn from a terminal for export by the consignee <ul style="list-style-type: none"> - Consignee must be specifically licensed to export fuel from the 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 <p>S.D. Codified Laws § 10-47B-5</p>	<ul style="list-style-type: none"> • Motor Fuel Manual • Link to South Dakota Codified Laws • <u>Fleet Card</u>: Retail station should be licensed as a marketer, backs out the tax and files for refund with state <ul style="list-style-type: none"> - If do not exempt (as many independent oil companies do not), Government must file for refund • <u>Tax Imposition</u>: 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

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p style="text-align: center;">SOUTH DAKOTA (Continued)</p>	E85 Fuel Tax (road use)	\$0.10/gallon	S.D. Codified Laws § 10-47B-4	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt S.D. Codified Laws § 10-47B-19 (“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”) • <u>Export</u>: Tax is not imposed if the fuel is withdrawn from a terminal for export by the consignee <ul style="list-style-type: none"> – Consignee must be specifically licensed to export fuel from the 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 <p>S.D. Codified Laws § 10-47B-5</p>	<ul style="list-style-type: none"> • Motor Fuel Manual • Link to South Dakota Codified Laws • <u>Tax Imposition</u>: 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 • E85," is a motor fuel blend containing eighty-five percent or more by volume of ethyl alcohol
	E85 Fuel Tax (Aviation Use)	\$0.04/gallon			

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>SOUTH DAKOTA (Continued)</p>	<p>Aviation Gasoline Tax</p>	<p>\$0.06/gallon</p>	<p>S.D. Codified Laws § 10-47B-4</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt S.D. Codified Laws § 10-47B-19 (“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”) • <u>Export</u>: Tax is not imposed if the fuel is withdrawn from a terminal for export by the consignee <ul style="list-style-type: none"> – Consignee must be specifically licensed to export fuel from the 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 <p>S.D. Codified Laws § 10-47B-5</p>	<ul style="list-style-type: none"> • Motor Fuel Manual • Link to South Dakota Codified Laws • <u>Tax Imposition</u>: 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 • Aviation gasoline," is a motor fuel that is formulated and produced specifically for use in aircraft • Refunds: Marketer (FBO) applies for refund using Marketer Refund Form

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>SOUTH DAKOTA (Continued)</p>	<p>Jet Fuel Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)</p>	<p>\$0.04/gallon</p>	<p>S.D. Codified Laws § 10-47B-4</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt S.D. Codified Laws § 10-47B-19 (“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”) <u>Export</u>: Tax is not imposed if the fuel is withdrawn from a terminal for export by the consignee <ul style="list-style-type: none"> Consignee must be specifically licensed to export fuel from the 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 <p>S.D. Codified Laws § 10-47B-5</p>	<ul style="list-style-type: none"> Motor Fuel Manual Link to South Dakota Codified Laws <u>Tax Imposition</u>: 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 "Jet fuel" - a special fuel that is formulated and produced specifically for use in jet aircraft Refunds: Marketer (FBO) applies for refund using Marketer Refund Form

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>SOUTH DAKOTA (Continued)</p> <p>Dennis Rounds (605) 773-3769</p>	<p>Petroleum Release Fee OR Tank Inspection Fee</p> <p>(All refined products)</p>	<p>\$0.02/gallon</p> <p>(\$20 per 1000 gallons)</p>	<p>S.D. Codified Laws § 34A-13-20</p>	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt <p>S.D. Codified Laws § 34A-13-20 (“None of the exemptions from fuel excise tax allowed in § 10-47B-19 shall apply to this fee”)</p> <ul style="list-style-type: none"> <u>Export</u>: Tax is not imposed if the fuel is withdrawn from a terminal for export 	<ul style="list-style-type: none"> Link to South Dakota Codified Laws <u>Tax Imposition</u>: Imposed upon any petroleum products upon which the fuel excise tax is imposed Fee applies to “petroleum,” meaning gasoline, alcohol blended fuels, diesel fuels, aviation gasoline, jet fuel, fuel oil, kerosene and burner oil. Products that are specifically excluded from this definition include naphtha, lubricating oils, motor oil, automatic transmission fluid, waste oil, crude oil, oil sludge, oil refuse and alcohols other than those that have been denatured with gasoline and stored to be used as blended fuel grade ethanol

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>TENNESSEE</u>	Sales Tax			<ul style="list-style-type: none"> • Motor fuels not subject to sales tax (“The sale at retail, the use, the consumption, the distribution and the storage for use or consumption in this state of the following tangible personal property is specifically exempted from the tax imposed by this chapter: (1) "Gasoline" as defined by statute in Tennessee, upon which a privilege tax per gallon is paid, and not refunded...”) Tenn. Code § 67-6-329 • Aviation fuel used in operating planes or engines is subject to a 4.5% sales tax (“Notwithstanding other provisions of this chapter, tax imposed with respect to the sale, the use, the consumption, the distribution and the storage of aviation fuel that is actually used in the operation of airplane or aircraft motors, shall be at the rate of four and one-half percent (4.5%)”) Tenn. Code § 67-6-217 -BUT SEE GOVERNMENT EXEMPTION BELOW • United States Government is exempt (“Notwithstanding § 67-6-501(a), no sales or use tax shall be payable on account of any direct sale or lease of tangible personal property or services to the United States, or any agency thereof created by congress, for consumption or use directly by it through its own government employees”) Tenn. Code § 67-6-308 	<ul style="list-style-type: none"> • <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>TENNESSEE (Continued)</p> <p>Main Number (615) 253-0600 (Press 4, then 5, then 5)</p> <p>Debra Bowers Auditor (615) 532-6902</p> <p>Janice Frye Auditor (615) 532-6930</p> <p>DeLois Driver (615) 532-6428 (handles government tax refunds)</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.21/gallon</p>	<p>\$0.20 Tenn. Code § 67-3-1301 + \$0.01 Tenn. Code § 67-3-1303 (Special tax—formerly known as Tennessee Inspection Fee)</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian, National Guard exempt if delivery is 500 or more gallons <p>Tenn. Code § 67-3-1501 (“There shall be exempted from the taxes and fees imposed in part 13 of this chapter any governmental agency which holds an active exemption permit issued by the department”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) – Governmental agency making purchases of petroleum products must have valid exemption permit issued by state. Exemption permit is numbered and entitles agency to purchase petroleum products tax exempt for a period of three years from the date of issuance – Governmental agency shall receive, store, handle and use the petroleum products strictly in the following manner: <ul style="list-style-type: none"> – (1) Purchase only from a licensed importer, supplier or wholesaler, and in lots of at least five hundred (500) gallons <ul style="list-style-type: none"> ◦ Delivery must be completed within 72 hours following commencement of the delivery </p>	<ul style="list-style-type: none"> • Link to Tennessee Code • Motor Fuel Tax Rates • <u>Fleet Card</u>: No minimum quantity needed for exemption <ul style="list-style-type: none"> ◦ Government may purchase fuel tax exempt from retail stations <u>only</u> when made through a fleet credit card or an oil company credit card which has been issued by the oil company to a governmental agency which holds an exemption permit issued by the State ◦ For sales of petroleum products made to governmental agencies from retail stations, the licensed wholesaler, supplier or importer may apply for refund or claim a credit on behalf of a retail vendor <p>Tenn. Code § 67-3-1513</p> <ul style="list-style-type: none"> ◦ Government must have exemption permit issued by state. Permit is good for three years from date of issuance <ul style="list-style-type: none"> • Tenn. Code § 67-3-1501

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
TENNESSEE (Continued)	<u>CONTINUED</u> Motor Fuel Tax Gasohol E85			<ul style="list-style-type: none"> ◦ 500-gallon requirement may be met by the combined shipment of any petroleum products during the 72-hour period. – (2) Store the fuel in a storage facility either owned or leased by the agency. In the event the facility is leased, it must be separate and apart from the commercial storage facilities of the vendor, and the storage facility must be kept under the exclusive control of the governmental agency at all times – (3) Removed from the storage facility in equipment either owned or leased by the governmental agency; and – (4) Used exclusively for governmental purposes, in equipment either owned or leased by the governmental agency and operated by governmental employees <ul style="list-style-type: none"> • <u>Export</u>: Bulk exports are subject to \$0.0005 tax (exempt from everything but \$0.0095 of special tax) Tenn. Code § § 67-3-1504, 67-3-1305	<ul style="list-style-type: none"> • <u>Tax Imposition</u>: Tax is a privilege tax imposed upon fuel imported into the state and levied when the product first comes to rest in the state. The tax is also imposed on all fuel refined, manufactured, produced, or compounded in this state, and thereafter sold, stored or distributed in the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
TENNESSEE (Continued)	Diesel Fuel Tax B20 (Biodiesel)	\$0.18/gallon	\$0.17 Tenn. Code § 67-3-1302 + \$0.01 Tenn. Code § 67-3-1303 (Special tax—formerly known as Tennessee Inspection Fee)	<ul style="list-style-type: none"> • DoD, Federal Civilian, National Guard exempt if delivery is 500 or more gallons Tenn. Code § 67-3-1501 (“There shall be exempted from the taxes and fees imposed in part 13 of this chapter any governmental agency which holds an active exemption permit issued by the department”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) – Governmental agency making purchases of petroleum products must have valid exemption permit issued by state. Exemption permit is numbered and entitles agency to purchase petroleum products tax exempt for a period of three years from the date of issuance – Governmental agency shall receive, store, handle and use the petroleum products strictly in the 	<ul style="list-style-type: none"> • Link to Tennessee Code • <u>Fleet Card</u>: No minimum quantity needed for exemption <ul style="list-style-type: none"> ◦ Government may purchase fuel tax exempt from retail stations <u>only</u> when made through a fleet credit card or an oil company credit card which has been issued by the oil company to a governmental agency which holds an exemption permit issued by the State ◦ For sales of petroleum products made to governmental agencies from retail stations, the licensed wholesaler, supplier or importer may apply for refund or claim a credit on behalf of a retail vendor Tenn. Code § 67-3-1513 <ul style="list-style-type: none"> • Government must have exemption permit issued by state. Permit is good for three years from date of issuance

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
TENNESSEE (Continued)	<u>CONTINUED</u> Diesel Fuel Tax B20 (Biodiesel)			following manner: <ul style="list-style-type: none"> ◦ (1) Purchase only from a licensed importer, supplier or wholesaler, and in lots of at least five hundred (500) gallons ◦ Delivery must be completed within 72 hours following commencement of the delivery ◦ 500-gallon requirement may be met by the combined shipment of any petroleum products during the 72-hour period. <ul style="list-style-type: none"> – (2) Store the fuel in a storage facility either owned or leased by the agency. In the event the facility is leased, it must be separate and apart from the commercial storage facilities of the vendor, and the storage facility must be kept under the exclusive control of the governmental agency at all times – (3) Removed from the storage facility in equipment either owned or leased by the governmental agency; and – (4) Used exclusively for governmental purposes, in equipment either owned or leased by the governmental agency and operated by governmental employees <ul style="list-style-type: none"> • <u>Export</u>: Bulk exports are subject to \$0.0005 tax (exempt from everything but \$0.0095 of special tax) Tenn. Code § § 67-3-1504, 67-3-1305	<ul style="list-style-type: none"> • 5/15/02: Tennessee is looking at how to treat/handle biodiesel • <u>Tax Imposition</u>: Tax is a use tax imposed upon all diesel fuel suitable for use in a diesel-powered vehicle or which is used or consumed in this state to produce power for propelling motor vehicles. The tax is levied on the consumer

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>TENNESSEE (Continued)</p>	<p>Jet Fuel</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)</p> <p>Aviation Gasoline</p>	<p>\$0.014/gallon</p> <p>(\$0.01/gallon Special tax in Tenn. Code § 67-3-1303 + \$0.004/gallon Environmental Assurance Fee in Tenn. Code § 68-215-110</p>	<p>Tenn. Code § 67-3-1303</p> <p>Tenn. Code § 68-215-110</p> <p>(No separate jet fuel tax—fees)</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian, National Guard exempt if delivery is 500 or more gallons <p>Tenn. Code § 67-3-1501 (“There shall be exempted from the taxes and fees imposed in part 13 of this chapter any governmental agency which holds an active exemption permit issued by the department”)</p> <ul style="list-style-type: none"> – Governmental agency making purchases of petroleum products must have valid exemption permit issued by state. Exemption permit is numbered and entitles agency to purchase petroleum products tax exempt for a period of three years from the date of issuance – Governmental agency shall receive, store, handle and use the petroleum products strictly in the following manner: <ul style="list-style-type: none"> – (1) Purchase only from a licensed importer, supplier or wholesaler, and in lots of at least five hundred (500) gallons 	<ul style="list-style-type: none"> • Link to Tennessee Code • Jet fuel and aviation gasoline used in aircraft is exempt from the other petroleum taxes Tenn. Code § 67-3-1509 • <u>Tax Imposition:</u> Special privilege tax imposed on consumers • Refunds: FBO applies for refund of tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>TENNESSEE (Continued)</p>	<p><u>CONTINUED</u></p> <p>Jet Fuel Tax</p> <p>Aviation Gasoline Tax</p>			<ul style="list-style-type: none"> ◦ Delivery must be completed within 72 hours following commencement of the delivery ◦ 500-gallon requirement may be met by the combined shipment of any petroleum products during the 72-hour period. – (2) Store the fuel in a storage facility either owned or leased by the agency. In the event the facility is leased, it must be separate and apart from the commercial storage facilities of the vendor, and the storage facility must be kept under the exclusive control of the governmental agency at all times – (3) Removed from the storage facility in equipment either owned or leased by the governmental agency; and – (4) Used exclusively for governmental purposes, in equipment either owned or leased by the governmental agency and operated by governmental employees <ul style="list-style-type: none"> • <u>Export</u>: Bulk exports are subject to \$0.0005 tax (exempt from everything but \$0.0095 of special tax) <p>Tenn. Code § § 67-3-1504, 67-3-1305</p>	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>TENNESSEE (Continued)</p>	<p>Environmental Assurance Fee</p>	<p>\$0.004/gallon</p>	<p>Tenn. Code § 67-3-1304 Tenn. Code § 68-215-110</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt if delivery is 500 or more gallons (“Subject to exemptions provided in part 15 of this chapter, ... an environmental assurance fee as provided in § 68-215-110 is imposed on all petroleum products”) Tenn. Code § 67-3-1304 (“There shall be exempted from the taxes and fees imposed in part 13 of this chapter any governmental agency which holds an active exemption permit issued by the department”) Tenn. Code § 67-3-1501 <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States – Governmental agency making purchases of petroleum products must have valid exemption permit issued by state. Exemption permit is numbered and entitles agency to purchase petroleum products tax exempt for a period of three years from the date of issuance – Governmental agency shall receive, store, handle and use the petroleum products strictly in the following manner: 	<ul style="list-style-type: none"> • Link to Tennessee Code • <u>Tax Imposition:</u> Imposed on petroleum products imported into and manufactured in the state; collected and remitted at the same time as special tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>TENNESSEE (Continued)</p>	<p>Environmental Assurance Fee</p> <p>CONTINUED</p>			<ul style="list-style-type: none"> - Purchase only from a licensed importer, supplier or wholesaler, and in lots of at least five hundred (500) gallons - Delivery must be completed within 72 hours following commencement of the delivery - 500-gallon requirement may be met by the combined shipment of any petroleum products during the 72-hour period - (2) Store the fuel in a storage facility either owned or leased by the agency. In the event the facility is leased, it must be separate and apart from the commercial storage facilities of the vendor, and the storage facility must be kept under the exclusive control of the governmental agency at all times - (3) Removed from the storage facility in equipment either owned or leased by the governmental agency; and - (4) Used exclusively for governmental purposes, in equipment either owned or leased by the governmental agency and operated by governmental employees <ul style="list-style-type: none"> • <u>Export</u>: fee is refundable on fuel exported from state 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>TEXAS</u>	Sales Tax			<ul style="list-style-type: none"> • Motor fuels not subject to sales tax (“The following are exempted from the taxes imposed by this chapter: (3) motor fuels and special fuels as defined, taxed, or exempted by Chapter 153”) Tex. Tax Code § 151.308 • United States Government is exempt from sales tax (“A taxable item sold, leased, or rented to, or stored, used, or consumed by, any of the following governmental entities is exempted from the taxes imposed by this chapter: (1) the United States; (2) an unincorporated instrumentality of the United States; (3) a corporation that is an agency or instrumentality of the United States and is wholly owned by the United States or by another corporation wholly owned by the United States”) <ul style="list-style-type: none"> • Tex. Tax Code § 151-309 	<ul style="list-style-type: none"> • <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund <ul style="list-style-type: none"> - Even though U.S. Government is exempt from fuel taxes, since it is also exempt from sales tax, retail outlet should not charge sales tax • Form 01-339 (Back) Texas Sales and Use Tax Exemption Certification

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p style="text-align: center;">TEXAS (Continued)</p> <p>Fuels Tax Section (800) 252-1383</p> <p>The current motor fuel tax law Chapter 153 is replaced by new Chapter 162 effective January 1, 2004. Under the new law, state motor fuel taxes will be collected and remitted to the Comptroller based on the net gallons of gasoline and diesel removed from the terminal rack. Also, the person blending or importing motor fuel into the state outside the bulk terminal/transfer system will remit state motor fuel tax to the Comptroller. Only dyed diesel can be removed from a terminal or sold tax-free. This act will also change many of the current motor fuel tax permits, returns and refunds.</p>	<p>Motor Fuel Tax</p> <p style="text-align: center;">Gasohol</p> <p style="text-align: center;">E85</p>	<p>\$0.20/gallon</p>	<p>Tex. Tax Code § 162.102</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Tex. Tax Code § 162.104 ("Tax imposed by this subchapter does not apply to gasoline: (4) sold to the federal government for its exclusive use") <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) • Federal government agencies may purchase tax-free dyed and undyed diesel fuel (and gasoline) for their exclusive use without a signed statement number or diesel fuel tax permit Motor Fuels Tax Legislative Update • <u>Export</u>: Fuel delivered by a permitted distributor to a common or contract carrier, oceangoing vessel (including ship, tanker, or boat), or a barge for export from the state is exempt if the gasoline is moved forthwith outside the state Tex. Tax Code § 162.104 	<ul style="list-style-type: none"> • Tax Rates • Link to Texas Tax Code • <u>Fleet Card</u>: Some transactions exempted but for others, Government must apply for refund using Texas Claim For Refund Of Gasoline Or Diesel Fuel Taxes (Form 06-106) • <u>Tax Imposition</u>: Tax is imposed on the first sale or use of gasoline in the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
TEXAS (Continued)	B20 (Biodiesel)	\$0.16 Effective January 1, 2004	Senate Bill 5	<ul style="list-style-type: none"> 100% Biofuel (B100) is not taxed, when it is mixed with diesel that has not yet been taxed to make B20, the new product is taxed at 80% of the motor fuels tax rate. If blended with previously taxed Diesel, then there would not be any additional tax. 	<ul style="list-style-type: none"> STAR System, Accession No. 200110537L
	Jet Fuel Aviation Gasoline	No Tax Distributors buy tax free and sell tax free when placed directly into aircraft fuel tank		<ul style="list-style-type: none"> If going into bulk storage tank for later delivery into aircraft, generally the purchaser needs a permit from the state to avoid paying the tax BUT since Federal Government is exempt from motor fuel tax (the tax that would be applied if not permitted), and is not required to have a permit, supplier delivering into Government storage tank need only indicate on invoice that delivery was made to United States Government facility and United States Government does not pay tax; if supplier paid tax, files for refund or credit with state 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p style="text-align: center;">TEXAS (Continued)</p>	<p>Diesel Fuel Tax</p>	<p>\$0.20/gallon</p>	<p>Tex. Tax Code § 162.202</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt (“The tax imposed by this subchapter does not apply to: (2) diesel fuel sold by a permitted supplier to the federal government for its exclusive use”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) <p>Tex. Tax Code § 162.204</p> • Federal government agencies may purchase tax-free dyed and undyed diesel fuel (and gasoline) for their exclusive use without a signed statement number or diesel fuel tax permit Motor Fuels Tax Legislative Update • <u>Export</u>: Diesel fuel delivered by a permitted supplier to a common or contract carrier, oceangoing vessel (including ship, tanker, or boat), or barge for export from the state is exempt Tex. Tax Code § 162.204 	<ul style="list-style-type: none"> • Tax Rates • Link to Texas Tax Code • <u>Fleet Card</u>: Some transactions exempt but for others, Government must apply for refund using Texas Claim For Refund Of Gasoline Or Diesel Fuel Taxes (Form 06-106) • <u>Tax Imposition</u>: Tax is imposed on the first sale or use of diesel fuel in the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>TEXAS (Continued)</p> <p>Petroleum Products Delivery Fee (512) 463-4545</p>	<p>Petroleum Products Delivery Fee</p> <p>(Includes any 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)</p> <p>Tex. Water Code § 26.342</p>	<p>Any Petroleum Product: Effective September 1, 2003 through August 31, 2007</p> <ul style="list-style-type: none"> ◆ 1-2,499 gallons = \$10.00 ◆ 2,500 – 4,999 gallons = \$20.00 ◆ 5,000 - 6,999 gallons = \$30.00 ◆ 7,000 - 9,999 gallons = \$40.00 ◆ 10,000 or more gallons, per 5,000 or increments thereof = \$20.00 <p>See Texas Petroleum Products Delivery Fee explanation</p> <p>New Rates Effective September 1, 2007 through August 31, 2011</p> <ul style="list-style-type: none"> ● Less than 2,500 = \$ 3.75 ● 2,500 but less than 5,000 = \$ 7.50 ● 5,000 but less than 8,000 = \$11.75 ● 8,000 but less than 10,000 = \$15.00 ● Each 5,000 gallon increment on 10,000 gallons or more = \$ 7.50 <p>Notice of fee change</p>	<p>Tex. Water Code § 26.3574</p>	<ul style="list-style-type: none"> ● United States Government is <u>not</u> exempt ● <u>Export</u>: Fee should not be imposed when petroleum products are from bulk, and are destined for export and remain in continuous movement to a destination outside the state <p>Instructions for Texas Petroleum Products Delivery Fee Report</p>	<ul style="list-style-type: none"> ● Link to Texas Water Code ● Reinstated effective September 1, 2001 ● Fee amount will be reduced by 20 percent for fiscal years 2004 and 2005, by 50 percent for fiscal year 2006, and by 60 percent for fiscal 2007, after which time the fee will no longer be collected

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
TEXAS (Continued)	Texas Coastal Protection Fee	<p>Effective September 1, 2005</p> <p>\$0.001333 /barrel \$0.000031738/gallon</p> <p>(Fee will not likely be separately on invoice; would be buried in cost of refined fuel product)</p>	Tex. Nat. Res. Code § 40.155	<ul style="list-style-type: none"> • United States Government is not exempt 	Fee is imposed on all crude oil and condensate transferred from or to vessels at a marine terminal located in Texas

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>UTAH</u>	Sales Tax			<ul style="list-style-type: none"> No sales tax on motor fuel (“The following sales and uses are exempt from the taxes imposed by this chapter: (1) sales of aviation fuel, motor fuel, and special fuel subject to a Utah state excise tax under Chapter 13, Motor and Special Fuel Tax Act”) Utah Code § 59-12-104 United States Government is exempt from sales tax (“Sales to the United States government are exempt if federal law or the United States Constitution prohibits the collection of sales or use tax. * * * C. Sales made directly to the United States government or any authorized instrumentality thereof are not taxable, provided the sale is paid for directly by the federal government”) Utah Sales and Use Tax Rule, R865-19S-41 	<ul style="list-style-type: none"> <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>UTAH (Continued)</p> <p>Main Number (800) 662-4335</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.245/gallon</p>	<p>Utah Code § 59-13-201</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard exempt if sale and delivery is 750 gallons or more <p>Utah Code § 59-13-201</p> <p>("No tax is imposed upon: (iv) motor fuel that is sold to the United States government, this state, or the political subdivisions of this state where sale and delivery is made in quantities of 750 gallons or more</p> <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) 	<ul style="list-style-type: none"> Link to Utah Code Utah Admin. Code Fuel tax rates <u>Fleet Card:</u> Government must apply for a refund <u>Tax Imposition:</u> Tax is imposed on gasoline sold, used, or received for sale or used in the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>UTAH (Continued)</p>	<p><u>CONTINUED</u> Motor Fuel Tax Gasohol E85</p>			<ul style="list-style-type: none"> • Full refund available for sale and delivery of less than 750 gallons for United States Government and State entities using Utah Form TC-114M Utah Code § 59-13-201(7) (“The United States government or any of its instrumentalities, this state, or a political subdivision of this state that has purchased motor fuel from a licensed distributor or from a retail dealer of motor fuel and has paid the tax on the motor fuel as provided in this section is entitled to a refund of the tax and may file with the commission for a quarterly refund”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) • <u>Export</u>: No tax is imposed upon motor fuel exported from the state if proof of actual exportation is made within 180 days after exportation Utah Code § 59-13-201 	<ul style="list-style-type: none"> • Licensed distributor may sell fuel tax exempt to government entities if no fuel tax has been assessed. A licensed distributor will put the exempt government gallons sold on their motor fuel return (TC-109) line 9. Line 9 requires an attachment of schedule TC-110G and copies of invoices. • If the motor fuel sold to the government entity has the fuel tax assessed the government entity may file a refund request by completing form TC-114M. • For sales and deliveries of 750 gallons or more, vendor does not collect tax from Government and reports sale on its Motor Fuel Tax Return, TC-109, and Schedule G, TC-110G, Fuel Qualifying Sales to Government Entities

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p align="center">UTAH (Continued)</p>	<p align="center">Diesel Fuel Tax B20 (Biodiesel)</p>	<p align="center">\$0.245/gallon</p>	<p align="center">Utah Code § 59-13-301</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt <p>BUT SEE BELOW Utah Code § 59-13-301 (“No special fuel tax is imposed on undyed diesel fuel which: (i) is sold to the United States government or any of its instrumentalities or to this state or any of its political subdivisions”)</p> <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) 	<ul style="list-style-type: none"> • Link to Utah Code • Fuel tax rates • <u>Fleet Card</u>: Government must apply for a refund • <u>Tax Imposition</u>: Tax is on the removal of undyed diesel fuel from any refinery or terminal and entry into the state for consumption, use, sale, or warehousing (among others)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p align="center">UTAH (Continued)</p>	<p align="center"><u>CONTINUED</u></p> <p align="center">Diesel Fuel Tax</p> <p align="center">B20 (Biodiesel)</p>			<ul style="list-style-type: none"> A full refund is available to DoD, Federal Civilian activities and National Guard using Utah Form TC-114S Utah Code § 59-13-301(9) (“The United States government or any of its instrumentalities, this state, or a political subdivision of this state that has purchased special fuel from a supplier or from a retail dealer of special fuel and has paid the tax on the special fuel as provided in this section is entitled to a refund of the tax and may file with the commission for a quarterly refund in a manner prescribed by the commission”) <ul style="list-style-type: none"> <u>Export</u>: No tax is imposed upon motor fuel exported from the state if proof of actual exportation is made within 180 days after exportation Utah Code § 59-13-301 	<ul style="list-style-type: none"> Special fuel tax is due on undyed diesel fuel and untaxed special fuel blended with undyed diesel fuel when first removed from the refinery or entering the state. Once the special fuel tax has been assessed only the government entity may request a refund by completing form TC-114S.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>UTAH (Continued)</p> <p>Susan Hogan (801) 297-7692</p>	<p>Jet Fuel Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)</p> <p>Aviation Gasoline Tax</p>	<p>\$0.09/gallon</p> <p>(Aviation fuel used by federally-certificated air carriers is taxed at \$0.04/gallon)</p>	<p>Utah Code. § 59-13-40</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard exempt at <u>point of sale</u> if single purchase and delivery is 750 gallons or more Utah Code § 59-13-201 ("No tax is imposed upon: (iv) motor fuel that is sold to the United States government, this state, or the political subdivisions of this state where sale and delivery is made in quantities of 750 gallons or more DoD, Federal Civilian activities and National Guard can obtain refund of single purchases less than 750 gallons using TC114-A (Application For Government Aviation Fuel Tax Refund) 	<ul style="list-style-type: none"> Link to Utah Code Fuel tax rates Refunds: If single purchase of 750 or more; if not, billed for tax and come in for refund using TC114-A (Application For Government Aviation Fuel Tax Refund)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p align="center">UTAH (Continued)</p>	<p align="center"><u>CONTINUED</u></p> <p align="center">Jet Fuel Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)</p> <p align="center">Aviation Gasoline Tax</p>			<ul style="list-style-type: none"> Full refund available for sale and delivery of less than 750 gallons for United States Government and State entities using Utah Form TC-114M Utah Code § 59-13-201(7) ("The United States government or any of its instrumentalities, this state, or a political subdivision of this state that has purchased motor fuel from a licensed distributor or from a retail dealer of motor fuel and has paid the tax on the motor fuel as provided in this section is entitled to a refund of the tax and may file with the commission for a quarterly refund") <u>Export</u>: No tax is imposed upon motor fuel exported from the state if proof of actual exportation is made within 180 days after exportation Utah Code § 59-13-201 	<ul style="list-style-type: none"> "Aviation fuel" means fuel that is sold at airports and used exclusively for the operation of aircraft

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p align="center">UTAH (Continued)</p>	<p>Environmental Assurance Fee</p>	<p>\$0.005/gallon</p>	<p>Utah Code § 19-6-410.5</p>	<ul style="list-style-type: none"> On sales from refiner or importer before fee is paid, United States Government is exempt, but must supply Utah Form TC-721E Utah Code § 19-6-410.5 ("Participation in the program is voluntary") After fee is paid, United States Government can request refund using Utah Form TC 113 if opted out of environmental assurance fund Utah Code § 19-6-410.5 ("Participation in the program is voluntary") <u>Export</u>: Refund available 	<ul style="list-style-type: none"> <u>Tax Imposition</u>: Fee is assessed on the first sale or use of petroleum products in the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>VERMONT</u>	Sales Tax			<ul style="list-style-type: none"> • Motor fuel is not subject to sales tax (“Sales of motor fuels taxed or exempted under chapter 28 of Title 23”) Vt. Stat. Tit. 32 § 9741 • United States Government is exempt from sales tax (“Any sale, service or amusement charged by or to any of the following or any use by any of the following are not subject to the sales and use taxes imposed under this chapter: (2) The United States of America, any of its agencies and instrumentalities, insofar as it is immune from taxation when it is the purchaser, user or consumer, or when it sells services or property of a kind not ordinarily sold by private persons”) Vt. Stat. Tit. 32 § 9743 	<ul style="list-style-type: none"> • <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>VERMONT (Continued)</p> <p>(802) 828-2077 Doug Bessette</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.20/gallon</p>	<p>\$0.19/gallon Vt. Stat. tit. 23 § 3106 + \$0.01/gallon Vt. Stat. tit. 23 § 3106a, tit. 10 § 1942 (Petroleum distributor licensing fee)</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are <u>not</u> exempt • <u>No</u> off road refund available • <u>Export</u>: Licensed distributor can sell tax free to user out of state (but Vermont will notify destination state of import) 	<ul style="list-style-type: none"> • Link to Vermont Statutes • \$0.01/gallon licensing fee is used for petroleum clean up fund • <u>Fleet Card</u>: N/A • <u>Tax Imposition</u>: Distributor pays tax on each gallon of motor fuel sold by the distributor

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
VERMONT (Continued)	Diesel Fuel Tax (B20) Biodiesel	\$0.26/gallon	\$0.25/gallon Vt. Stat. tit. 23 § 3003 + \$0.01/gallon Vt. Stat. tit. 10 § 1942 (Petroleum distributor licensing fee)	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Vt. Stat. tit. 23 § 3003(d)(1) (“For users, the following uses shall be exempt from taxation under this chapter and be entitled to a credit for any tax paid for such uses: (1) uses, the taxation of which would be precluded by the laws and Constitution of the United States and this state”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicle) • Use by state owned vehicles for official purposes is exempt Vt. Stat. tit. 23 § 3003 • Off highway use is exempt; can apply for refund Vt. Stat. tit. 23 §§ 3003; 3020 • <u>Export</u>: Licensed distributor can sell tax free to user out of state (but Vermont will notify destination state of import) 	<ul style="list-style-type: none"> • Link to Vermont Statutes • State requires that vendors obtain exemption certificate from Federal Government; exemption certificate is TA-VP 219(d) available from Department of Motor Vehicles • <u>Fleet Card</u>: Government can obtain refund of tax on purchases at retail pump using Diesel Fuel Tax Refund Application (Department of Motor Vehicles form) • \$0.01/gallon licensing fee is used for petroleum clean up fund • <u>Tax Imposition</u>: Tax is imposed on each gallon of fuel sold or delivered by a distributor

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
VERMONT (Continued)	Jet Fuel	No excise tax Jet fuel is subject to a sales tax of 6%	Vt. Stat. Tit. 32 § 9741	<ul style="list-style-type: none"> • United States Government is exempt from sales tax (“Any sale, service or amusement charged by or to any of the following or any use by any of the following are not subject to the sales and use taxes imposed under this chapter: (2) The United States of America, any of its agencies and instrumentalities, insofar as it is immune from taxation when it is the purchaser, user or consumer, or when it sells services or property of a kind not ordinarily sold by private persons”) Vt. Stat. Tit. 32 § 9743 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
VERMONT (Continued) Francis Bell (802) 828-2551	Fuel Gross Receipts Tax (Imposed on heating oil and kerosene not used to propel a motor vehicle, propane, natural gas, electricity and coal)	\$0.005/gallon (0.5% on the retail sale by sellers receiving more than \$10,000 annually for the sale of these fuels)	Vt. Stat. tit. 33 § 2503	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt <u>Export</u>: Fuel deliveries by retailers is exempt from tax (sales for resale are exempt and sales for delivery out of state are exempt) 	<ul style="list-style-type: none"> Link to Vermont Statutes Tax is levied for support of Vermont's low income home weatherization program <u>Tax Imposition</u>: Tax is imposed on the retail sale of fuel by sellers receiving more than \$10,000.00 annually for the sale of such fuels
(802) 241-3888	Petroleum Distributor Licensing (Cleanup) Fee	\$0.01/gallon on motor fuel (gasoline, diesel) \$0.005/gallon on fuel used for heating (heating oil, kerosene)	Vt. Stat. Tit. 10, ch. 59, § 1942	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt. 	<ul style="list-style-type: none"> The license fee is assessed for motor fuel sold by a distributor or dealer in the state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
VERMONT (Continued)	Assessment on Gasoline	Rate is determined quarterly based on the state average retail price. \$0.0498483/gallon effective January 1, 2011		<ul style="list-style-type: none"> • United States Government is <u>not</u> exempt 	<ul style="list-style-type: none"> • http://dmv.vermont.gov/sites/dmv/files/pdf/DMV-2009_Assessment_On_Gasoline.pdf

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
VERMONT (Continued)	NORA Fee on #1 and #2 dyed diesel	\$0.002/gallon Suspended effective February 7, 2010 Suspended from February 6, 2005 to August 31, 2005 Reinstated effective September 1, 2005	42 U.S.C. § 6201 Note	<ul style="list-style-type: none"> • DoD is exempt (including the National Guard) • The Coast Guard is <u>exempt</u> • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance • Exemption for military • The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. • Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. <ul style="list-style-type: none"> • Additionally, this is a use fee, so it only attaches if the product is used for heating.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>VIRGINIA</u> (804) 367-8037</p>	<p>Sales Tax</p>	<p>2.1% of fuel price</p> <p>Applicable in the following jurisdictions: Cities of Alexandria, Manassas, Manassas Park, Fairfax, Fredericksburg or Falls Church. Counties of Arlington, Prince William, Stafford, Fairfax and Loudon</p>	<p><u>Va. Code § 58.1-1720</u></p>	<ul style="list-style-type: none"> • No sales tax on motor fuels except where mass transit systems exist (see Rate information to the left) (“The tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606 shall not apply to the following: 1. Fuels which are subject to the tax imposed by Chapter 22 (§ 58.1-2200 et seq.) of this title. Persons who are refunded any such fuel tax shall, however, be subject to the tax imposed by this chapter, unless such taxes would be specifically exempted pursuant to any provision of this section”) <u>Va. Code § 58.1-609.1</u> • United States Government is exempt from sales tax (“The tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606 shall not apply to the following: Tangible personal property for use or consumption by the Commonwealth, any political subdivision of the Commonwealth, or the United States”) <u>Va. Code § 58.1-609.1</u> 	<ul style="list-style-type: none"> • <u>Fleet Card:</u> Retailer backs out sales tax and reports exempt sale on FT 101 (Dealer’s Work Sheet For Computing Motor Vehicle Fuel Sales Tax Only) and FT 102 (Virginia Motor Vehicle Fuel Sales Tax Return)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>VIRGINIA (Continued)</p> <p>Department of Motor Vehicles (804) 367-8877</p> <p>Refunds Section (804) 367-1831 Emily Roberson</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.175/gallon</p>	<p>Va. Code § 58.1-2217</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Va. Code § 58.1-2226 (“No tax shall be levied or collected pursuant to this chapter on: 1. Motor fuel sold and delivered to a governmental entity for the exclusive use by the governmental entity. This exemption shall not apply with respect to fuel sold or delivered to any person operating under contract with the governmental entity.” "Governmental entity" means (i) the Commonwealth or any political subdivision thereof or (ii) the United States or its departments, agencies, and instrumentalities”) <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use <u>Export</u>: Motor fuel removed, by transport truck or another means of transfer outside the terminal transfer system, from a terminal for export, if the supplier of the motor fuel collects tax on the fuel at the rate of the motor fuel's destination state is exempt Va. Code § 58.1-2226 	<ul style="list-style-type: none"> Link to Virginia Code Virginia Fuels Tax Act Guidelines Exemption does not apply to government contractors <u>Fleet Card</u>: Retailer backs out tax and applies for refund; Government can also apply for a refund using Application For Fuels Tax Refund (Form TS 216) <u>Tax Imposition</u>: Tax is levied at the point that the motor fuel is removed from a refinery or a terminal, imported, etc.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>VIRGINIA (Continued)</p>	<p>Diesel Fuel Tax</p> <p>B20 (Biodiesel)</p> <p>(No tax on "heating oil" per Va. Code § 58.1-2226. Heating oil is defined as any combustible liquid, including but not limited to dyed #1 fuel oil, dyed #2 fuel oil, and kerosene, that is burned in a boiler, furnace, or stove for heating or for industrial processing purposes per Va. Code § 58.1-2201)</p>	<p>\$0.16/gallon</p> <p>Effective July 1, 2007 Diesel Tax Rate = \$0.175/gallon</p>	<p>Va. Code § 58.1-2217</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Va. Code § 58.1-2226 ("No tax shall be levied or collected pursuant to this chapter on: 1. Motor fuel sold and delivered to a governmental entity for the exclusive use by the governmental entity. This exemption shall not apply with respect to fuel sold or delivered to any person operating under contract with the governmental entity." "Governmental entity" means (i) the Commonwealth or any political subdivision thereof or (ii) the United States or its departments, agencies, and instrumentalities") <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use <u>Export</u>: Motor fuel removed, by transport truck or another means of transfer outside the terminal transfer system, from a terminal for export, if the supplier of the motor fuel collects tax on the fuel at the rate of the motor fuel's destination state is exempt Va. Code § 58.1-2226 	<ul style="list-style-type: none"> Link to Virginia Code Virginia Fuels Tax Act Guidelines <u>Fleet Card</u>: Retailer backs out tax and applies for refund; Government can also apply for a refund using Application For Fuels Tax Refund (Form TS 216) <u>Tax Imposition</u>: Tax is levied at the point that the motor fuel is removed from a refinery or a terminal, imported, etc. and, is then subject to FET

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>VIRGINIA (Continued)</p> <p>DMV Refund Section (804) 367-1831</p>	<p>Jet Fuel Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha fuels (JP-4, Jet B, Jet 50)</p> <p>Aviation Gasoline Tax</p>	<p>\$0.05/gallon on first 100,000 gallons in fiscal year</p> <p>\$0.005/gallon in excess of 100,000 gallons in fiscal year</p>	<p>Va. Code § 58.1-2217</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Va. Code § 58.1-2226 (“No tax shall be levied or collected pursuant to this chapter on: 1. Motor fuel sold and delivered to a governmental entity for the exclusive use by the governmental entity. This exemption shall not apply with respect to fuel sold or delivered to any person operating under contract with the governmental entity.” “Governmental entity” means (i) the Commonwealth or any political subdivision thereof or (ii) the United States or its departments, agencies, and instrumentalities”) <u>Export</u>: Motor fuel removed, by transport truck or another means of transfer outside the terminal transfer system, from a terminal for export, if the supplier of the motor fuel collects tax on the fuel at the rate of the motor fuel's destination state is exempt Va. Code § 58.1-2226 	<ul style="list-style-type: none"> Link to Virginia Code Virginia Fuels Tax Act Guidelines Refunds: Into plane contractors file for refund of the tax with the commonwealth using Form TS 216) <u>Tax Imposition:</u> Tax is levied at the point that the motor fuel is removed from a refinery or a terminal, imported, etc. and, is then subject to FET "Aviation fuel" means aviation gasoline or aviation jet fuel. "Aviation jet fuel" means fuel designed for use in the operation of jet or turbo-prop aircraft, and sold or used for that purpose

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>VIRGINIA (Continued)</p> <p>Samuel Hunter (804) 367-8877</p>	<p>Petroleum Storage Tank Fee</p> <p>(Imposed on aviation gasoline, jet fuel, diesel fuel and heating oil)</p>	<p>\$0.006/gallon</p>	<p>Va. Code § 62.1-44.34:13</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Va. Code § 62.1-44.34:13 ("The fee shall be remitted to the Department of Motor Vehicles in the same manner and subject to the same provisions specified in Chapter 22 (§ 58.1-2200 et seq.) of Title 58.1-2226: No tax shall be levied or collected pursuant to this chapter on: 1. Motor fuel sold and delivered to a governmental entity for the exclusive use by the governmental entity. This exemption shall not apply with respect to fuel sold or delivered to any person operating under contract with the governmental entity." "Governmental entity" means (i) the Commonwealth or any political subdivision thereof or (ii) the United States or its departments, agencies, and instrumentalities") <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use 	<ul style="list-style-type: none"> Link to Virginia Code Tax Imposition: Fee is imposed on fuel sold and delivered or used in the Commonwealth and collected with fuel taxes Terminal rack can deduct fee; licensed distributor takes credit on report—bill of lading or invoice showing sale to US Government is sufficient evidence to support exemption

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
VIRGINIA (Continued)	<p><u>CONTINUED</u></p> <p>Petroleum Storage Tank Fee</p> <p>(Imposed on aviation gasoline, jet fuel, diesel fuel and heating oil)</p>			<ul style="list-style-type: none"> Fuels exempted are: gasoline, aviation gasoline, diesel fuel (including dyed diesel fuel), blended fuel, heating oil, alternative fuel as defined in Va. Code § 58.1-2201, and jet fuel as defined in Va. Code § 58.1-2201 Va. Code § 62.1-44.34:13 <u>Export</u>: Any person who purchases gasoline, aviation gasoline, diesel fuel (including dyed diesel fuel), blended fuel, or heating oil upon which the has been paid is entitled to a refund if the person subsequently transports and delivers the fuel to another state, district or country for sale or use outside the Commonwealth Application for refund must be accompanied by a paid ticket or invoice covering the sales of fuel and must be filed within one year of the date of payment of the fee for which the refund is claimed Va. Code § 62.1-44.34:13 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
VIRGINIA (Continued)	NORA Fee on #1 and #2 dyed diesel	\$0.002/gallon Suspended effective February 7, 2010 Suspended from February 6, 2005 to August 31, 2005 Reinstated effective September 1, 2005	42 U.S.C. § 6201 Note	<ul style="list-style-type: none"> DoD is exempt (including the National Guard) The Coast Guard is <u>exempt</u> Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> National Oil heat Research Alliance Exemption for military The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. Additionally, this is a use fee, so it only attaches if the product is used for heating.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>WASHINGTON</u>	Sales Tax			<ul style="list-style-type: none"> Sales tax does not apply to motor fuels (“The retail sales tax does not apply to the following: (i) Sales of motor vehicle fuel on which the tax of chapter 82.36 RCW is paid. (ii) Sales of special fuel when sold for use as fuel in propelling motor vehicles upon the public highways in this state and on which the special fuel tax of chapter 82.38 RCW is paid. The retail sales tax or use tax applies to sales and uses of motor vehicle fuel or special fuel when the taxes of chapter 82.36 or 82.38 RCW have not been paid or have been refunded”) Wash. Admin. Code § 458-20-190 United States Government is exempt from sales tax (“The retail sales tax does not apply to sales to the United States, its departments, institutions and instrumentalities, except sales to such institutions as have been chartered or created under federal authority, but which are not directly operated and controlled by the government for the benefit of the public generally”) Wash. Admin. Code § 458-20-190 	<ul style="list-style-type: none"> <u>Fleet Card</u>: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>WASHINGTON (Continued)</p> <p><u>DEPARTMENT OF LICENSING</u> Motor Fuel Tax (360) 902-3770</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.31/gallon</p> <p>Increases \$0.02/gallon on July 1, 2007 to \$0.36;</p> <p>Increases \$0.015 on July 1, 2008 to \$0.375</p>	<p>Wash. Rev. Code § 82.36.025</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are <u>not</u> exempt • Refund for off road use available through Department of Licensing Wash. Rev. Code § 82.36.280 • <u>Export</u>: Tax does not apply to motor vehicle fuel exported from the state by a licensee Wash. Rev. Code § 82.36.230 	<ul style="list-style-type: none"> • Washington Fuel Tax Rates • Link to Washington Revised Code • Motor vehicle fuel tax does not apply to fuel sold to the Armed Forces or National Guard for use <u>exclusively in ships</u> or <u>for export</u> from state Wash. Rev. Code § 82.36.230 • Exemption does not apply to contractors purchasing fuel for their own account or as the agents of the United States, or the National Guard for use in the performance of contracts with the Armed Forces or the National Guard • <u>Fleet Card</u>: N/A (not exempt) • <u>Tax Imposition</u>: Tax applies to the sale, distribution, or use of motor vehicle fuel

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>WASHINGTON (Continued)</p> <p>Department of Licensing Motor Fuel Tax</p> <p>(360) 664-1843 Betty Micholson</p> <p>Jeff Beach (360) 664-1844</p>	<p>Diesel Fuel Tax</p> <p>B20 (Biodiesel)</p>	<p>\$0.31/gallon</p> <p>Increases \$0.02/gallon on July 1, 2007 to \$0.36;</p> <p>Increases \$0.015 on July 1, 2008</p> <p>Dyed diesel is not taxed (but sales tax is charged, for which US Government is exempt)</p>	<p>Wash. Rev. Code § 82.38.030</p> <p>Wash. Rev. Code § 82.36.025</p>	<ul style="list-style-type: none"> • Use of fuel for motor vehicles owned and operated by the United States Government is exempt (including National Guard) (“There is exempted from the tax imposed by this chapter, the use of fuel for: motor vehicles owned and operated by the United States government”) Wash. Rev. Code § 82.38.080 <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is put in government plated vehicles • Refund available for off highway use Wash. Rev. Code § 82.38.180 • National Guard may use dyed diesel (which is tax free) (but must obtain license and pay tax for dyed diesel used on highway) <ul style="list-style-type: none"> – Cannot use <u>any</u> dyed fuel on road Wash. Rev. Code § 82.38.065 	<ul style="list-style-type: none"> • Washington Fuel Tax Rates • *"Carrier" means a person or firm engaged in the business of transporting for compensation property owned by other persons, and includes both common and contract carriers • **"Forwarding agent" means a person or firm engaged in the business of preparing property for shipment or arranging for its shipment • <u>Fleet Card</u>: Government has to request refund; state requires permit number to obtain refund • <u>Tax Imposition</u>: Tax is imposed when special fuel is removed from terminal or refinery rack or fuel enters state

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>WASHINGTON (Continued)</p>	<p><u>CONTINUED</u></p> <p>Diesel Fuel Tax</p> <p>B20 (Biodiesel)</p>		<p>Wash. Rev. Code § 82.38.030</p> <p>Wash. Rev. Code § 82.36.025</p>	<ul style="list-style-type: none"> • <u>Export</u>: Fuel that, under contract of sale, is shipped to a point outside the state by a supplier by means of: (A) Facilities operated by the supplier; (B) Delivery by the supplier to a carrier*, customs broker, or forwarding agent**, whether hired by the purchaser or not, for shipment to the out-of-state point; (C) Delivery by the supplier to a vessel clearing from port of the state for a port outside this state and actually exported from this state in the vessel, is exempt <p>Wash. Rev. Code § 82.38.080</p> <ul style="list-style-type: none"> • Refund also available of taxes previously paid on special fuel exported for use outside of this state <p>Wash. Rev. Code § 82.38.180</p>	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>WASHINGTON (Continued)</p> <p>Aircraft Fuel Tax Department of Licensing (360) 664-1852</p>	<p>Jet Fuel Tax Aviation Gasoline</p>	<p>\$0.11/gallon</p>	<p>Wash. Rev. Code § 82.42.020</p>	<ul style="list-style-type: none"> DoD and Federal Civilian activities are exempt <p>Wash. Rev. Code § 82.42.070 (“Payment of an aircraft fuel excise tax on aircraft fuel shall not apply to aircraft fuel sold to the United States government or any agency thereof”)</p> <ul style="list-style-type: none"> National Guard is <u>not</u> exempt 1122 Program participants also <u>not</u> exempt <p>Wash. Rev. Code § 82.42.070 (“Except as provided in RCW 82.42.030, nothing in this chapter shall be construed to exempt the state or any political subdivision thereof from the payment of the aircraft excise fuel tax provided in RCW 82.42.020”)</p> <ul style="list-style-type: none"> <u>Export</u>: Tax does not apply to fuel exported from state <p>Wash. Rev. Code § 82.42.070</p>	<ul style="list-style-type: none"> Washington Fuel Tax Rates Tax Imposition: Tax is collected by on each gallon of aircraft fuel sold, delivered or used in the state Refunds: Distributor will list sale on tax report as sale to Government and not charge the tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>WASHINGTON (Continued)</p> <p>Billie Young (360) 902-7165</p> <p>Department of Revenue</p>	<p>Hazardous Substance Tax</p> <p>(Applies to petroleum products, including "any plant condensate, lubricating oil, crankcase motor oil, gasoline, aviation fuel, kerosene, diesel motor fuel, benzol, fuel oil, residual fuel, asphalt base, liquefied or liquefiable gases, such as butane, ethane and propane, and every other product derived from the refining of crude oil, but the term does not include crude oil")</p>	<p>0.007 multiplied by wholesale value of fuel</p> <p>("The rate of the tax shall be seven-tenths of one percent multiplied by the wholesale value of the substance")</p>	<p>Wash. Rev. Code 82.21.030</p> <p>Wash. Admin.Code § 458-20-252</p>	<ul style="list-style-type: none"> DoD and Federal Civilian activities are <u>not</u> exempt UNLESS they are the first possessor within the state (i.e., we bring product into the state from outside the state; if we purchase from refinery in state, they are the first possessor and they pass tax to us as a business cost) <p>Wash. Admin.Code § 458-20-252</p> <ul style="list-style-type: none"> National Guard is <u>not</u> exempt UNLESS they are the first possessor within the state and payment is made with Federal funds (i.e., we bring product into the state from outside the state; if we purchase from refinery in state, they are the first possessor and they pass tax to us as a business cost) <u>Export</u>: "There are no exemptions under the law for any possessions of hazardous substances in this state simply because such substances may later be sold or used outside this state." <p>Wash. Admin.Code § 458-20-252</p>	<ul style="list-style-type: none"> "Wholesale value" is defined as the fair market wholesale value, determined as nearly as possible according to the wholesale selling price at the place of use of similar substances of like quality and character <p>Wash. Rev. Code § 82.21.020</p> <ul style="list-style-type: none"> <u>Tax Imposition</u>: Tax is imposed on the privilege of possessing hazardous substances

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>WASHINGTON (Continued)</p> <p>Billie Young (360) 902-7165</p> <p>Department of Revenue</p>	<p>Oil Spill Response Tax</p>	<p>\$0.00023/gallon (\$0.01/bbl)</p> <p>Reinstated April 1, 2007</p>	<p>Wash. Rev. Code § 82.23B.020</p> <p>Wash. Admin. Code § 458-20-260</p>	<ul style="list-style-type: none"> • United States Government (including National Guard) is <u>not</u> exempt UNLESS vessel offloads into Government storage <p>Wash. Admin. Code § 458-20-260</p> <ul style="list-style-type: none"> • <u>Export</u>: Credit allowed for any crude oil or petroleum products received at a marine terminal and subsequently exported from or sold for export from the state <p>Wash. Rev. Code § 82.23B.040</p>	<ul style="list-style-type: none"> • Link to Washington Revised Code • <u>Tax Imposition</u>: Tax is imposed on the privilege of receiving crude oil or petroleum products at a marine terminal from a waterborne vessel or barge • Tax is collected simultaneously with Oil Spill Administration Tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>WASHINGTON (Continued)</p> <p>Billie Young (360) 902-7165</p> <p>Department of Revenue</p>	<p>Oil Spill Administration Tax</p>	<p>\$0.00095/gallon (\$0.04/bbl)</p>	<p>Wash. Rev. Code § 82.23B.020</p> <p>Wash. Admin. Code § 458-20-260</p>	<ul style="list-style-type: none"> United States Government (including National Guard) is <u>not</u> exempt UNLESS vessel offloads into Government storage <p>Wash. Admin. Code § 458-20-260</p> <ul style="list-style-type: none"> <u>Export</u>: Credit allowed for any crude oil or petroleum products received at a marine terminal and subsequently exported from or sold for export from the state <p>Wash. Rev. Code § 82.23B.040</p>	<ul style="list-style-type: none"> <u>Tax Imposition</u>: Tax is imposed on the privilege of receiving crude oil or petroleum products at a marine terminal from a waterborne vessel or barge Tax is collected simultaneously with Oil Spill Response Tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>WASHINGTON (Continued)</p> <p>Department of Licensing</p>	<p>Pollution Liability Insurance Fee (Heating Oil Tank Fee)</p>	<p>\$0.012/ gallon</p>	<p>Wash. Rev. Code § 70.149.080</p>	<ul style="list-style-type: none"> • United States Government (including National Guard) is <u>not</u> exempt • <u>Export</u>: does not apply to heating oil exported or sold for export from the state 	<ul style="list-style-type: none"> • Expires June 1, 2013 • Imposed on special fuel dealers and may be passed to customer by dealers • Link to Washington Revised Code • <u>Tax Imposition</u>: Tax is imposed on every special fuel dealer making sales of heating oil to a user or consumer
<p>Department of Revenue</p>	<p>Underground Storage Tank Tax (Formerly Petroleum Products Tax)</p>	<p>0.005 multiplied by wholesale value of petroleum product</p> <p>Reinstated</p>	<p>Wash. Rev. Code § 82.23A.020</p> <p>Wash. Admin. Code § 458-20-252</p>	<ul style="list-style-type: none"> • United States Government (including National Guard) is exempt <p>Wash. Admin. Code § 458-20-252; Wash. Rev. Code § 82.23A.030 ("Exemptions. The following are expressly exempt from the tax: (e) Persons or activities which the state is prohibited from taxing under the United States Constitution are tax exempt. (i) This exemption extends to the U.S. government, its agencies and instrumentalities, and to any possession the taxation of which has been expressly reserved or preempted under the laws of the United States")</p>	<ul style="list-style-type: none"> • Tax is subject to reinstatement

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
WASHINGTON (Continued)	Underground Storage Tank Tax (Formerly Petroleum Products Tax) CONTINUED			<ul style="list-style-type: none"> Since the tax is paid by the first possessor in the state (usually a refinery or distributor our vendors may be passing one of its costs to the Government Bottom Line: the Government is exempt and, therefore, does not reimburse this tax directly. Contractors 	
	Public Utility Tax (in lieu of Business and Occupation Tax)	\$0.038521 (natural gas)		<ul style="list-style-type: none"> Tax is on the supplier 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
WASHINGTON (Continued)	NORA Fee on #1 and #2 dyed diesel	\$0.002/gallon Suspended effective February 7, 2010 Reinstated effective September 1, 2005	42 U.S.C. § 6201 Note	<ul style="list-style-type: none"> • DoD is exempt (including the National Guard) • The Coast Guard is exempt • Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> • National Oil heat Research Alliance • Exemption for military • The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil, distillate, etc. • Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches. • Additionally, this is a use fee, so it only attaches if the product is used for heating.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>WEST VIRGINIA</u>	Sales Tax (is applicable to jet fuel)	\$0.11/gallon Effective January 1, 2004, sales tax will become the variable rate of the motor fuel excise tax (Based on average wholesale price as defined and determined W.V. Code § 11-14C-5)	W.V. Code § 11-15-18b W. Va. Code, § 11-14C-2 (57): "Motor fuel" means gasoline, blended fuel, aviation fuel and any special fuel.	<ul style="list-style-type: none"> • Sales tax is applicable to motor fuels • United States Government is exempt ("Sales of property or services to this state, its institutions or subdivisions, governmental units, institutions or subdivisions of other states: Provided, That the law of the other state provides the same exemption to governmental units or subdivisions of this state and to the United States, including agencies of federal, state or local governments for distribution in public welfare or relief work; W.V. Code § 11-15-9 NOTE : Effective January 1, 2004 Although U.S. Government is still exempt, we must pay the tax at time of sale and file for a refund; refund form	<ul style="list-style-type: none"> • No provision at retail level to get refund of tax paid • Sales And Use Tax Exemptions (Publication TSD-300) • Flat rate (excise tax) portion of the tax does not apply to aviation fuel at all (per se exempt). However, the variable portion (sales tax) does apply to jet fuel but there is an exemption for sales to the federal government. W. Va. Code, § 11-14C-9. After January 04, we must pay and obtain a refund.

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>WEST VIRGINIA (Continued)</p> <p>Main Number (304) 558-8500</p> <p>Carol Brown for refund information/assistance (304) 558-8627</p>	<p>Motor Fuel Excise Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.322/gallon</p> <p>Effective January 1, 2008 (Flat rate + variable sales and use tax)</p>	<p>W. Va. Code § 11-14C-5</p>	<ul style="list-style-type: none"> • Effective January 1, 2004: DoD, Federal Civilian activities and National Guard exempt BUT must pay and file for a refund <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use – Inadvertently left in 500 gallon requirement but not intended; state will refund entire portion of tax, notwithstanding 500 gallon statement 	<ul style="list-style-type: none"> • Summary of WV Tax Law Book • Link to West Virginia Code • <u>Fleet Card</u>: N/A

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>WEST VIRGINIA (Continued)</p>	<p>Motor Fuel Excise Tax</p> <p>Gasohol</p> <p>E85</p> <p>CONTINUED</p>			<p>(“Refundable exemptions for flat rate. -- Any person having a right or claim to any of the following exemptions to the flat rate of the tax levied by section five of this article that is set forth in this subsection shall first pay the tax levied by this article and then apply to the tax commissioner for a refund: (1) The United States or any agency thereof; ...subdivisions (1) through (6) of this subsection shall be used in vehicles or equipment owned and operated by the respective government entity or government agency or authority and purchased for delivery in bulk quantities of five hundred gallons or more”)</p> <p>W.Va. Code § 11-14C-9</p> <p>(“Any of the following persons may claim an exemption to the variable rate of the tax levied by section five of this article on the purchase and use of motor fuel by first</p>	<ul style="list-style-type: none"> • <u>Tax Imposition:</u> Distributor collects tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>WEST VIRGINIA (Continued)</p> <p>Main Number (304) 558-8500</p> <p>Carol Brown for refund information/assistance</p>	<p><u>CONTINUED</u></p> <p>Motor Fuel Excise Tax</p> <p>Gasohol</p> <p>E85</p>			<p>paying the tax levied by this article and then applying to the tax commissioner for a refund. (1) The United States or any agency thereof")</p> <p>W.Va. Code § 11-14C-9</p> <ul style="list-style-type: none"> • <u>Export</u> (Effective January 1, 2004: All motor fuel exported from this state to any other state or nation is exempt, provided that the supplier collects and remits to the destination state or nation the appropriate amount of tax due on the motor fuel transported to that state or nation <p>W.Va. Code § 11-14C-9</p>	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
WEST VIRGINIA (Continued)	Diesel Fuel Excise Tax B20 (Biodiesel)	\$0.322/gallon Effective January 1, 2008 NOTE: Dyed special fuel is exempt from the Flat Rate Tax when purchased; the Variable Rate Tax is the only refundable tax	Effective January 1, 2004 W. Va. Code § 11-14C-5	<ul style="list-style-type: none"> • Effective January 1, 2004: DoD, Federal Civilian activities and National Guard exempt from tax BUT must pay and file for a refund <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use – Inadvertently left in 500 gallon requirement but not intended; state will refund entire portion of tax, notwithstanding 500 gallon statement 	<ul style="list-style-type: none"> • Summary of WV Tax Law Book • Link to West Virginia Code • Fleet Card: N/A • Tax Imposition: Distributor collects tax

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
WEST VIRGINIA (Continued)	<u>CONTINUED</u> Diesel Fuel Excise Tax B20 (Biodiesel)			(“Refundable exemptions for flat rate. - - Any person having a right or claim to any of the following exemptions to the flat rate of the tax levied by section five of this article that is set forth in this subsection shall first pay the tax levied by this article and then apply to the tax commissioner for a refund: (1) The United States or any agency thereof; ...subdivisions (1) through (6) of this subsection shall be used in vehicles or equipment owned and operated by the respective government entity or government agency or authority and purchased for delivery in bulk quantities of five hundred gallons or more”) W.Va. Code § 11-14C-9	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>WEST VIRGINIA (Continued)</p>	<p><u>CONTINUED</u></p> <p>Diesel Fuel Excise Tax</p> <p>B20 (Biodiesel)</p>			<p>(“Any of the following persons may claim an exemption to the variable rate of the tax levied by section five of this article on the purchase and use of motor fuel by first through (6) of this subsection shall be used in vehicles or equipment owned and operated by the respective government entity or government agency or authority and purchased for delivery in bulk quantities of five hundred gallons or more”) W.Va. Code § 11-14C-9</p> <ul style="list-style-type: none"> • <u>Export</u> (Effective January 1, 2004: All motor fuel exported from this state to any other state or nation is exempt, provided that the supplier collects and remits to the destination state or nation the appropriate amount of tax due on the motor fuel transported to that state or nation W.Va. Code § 11-14C-9 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>WISCONSIN</u>	Sales Tax			<ul style="list-style-type: none"> • No sales tax on motor fuels (“There are exempted from the taxes imposed by this subchapter: the gross receipts from the sales of and the storage, use or other consumption in this state of motor vehicle fuel, general aviation fuel or alternate fuel, subject to taxation under ch. 78, unless the motor vehicle fuel or alternate fuel tax is refunded under s. 78.75 because the buyer does not use the fuel in operating a motor vehicle upon the public highways”) Wisc. Stat. § 77.54(11) • United States Government is exempt from sales tax (“There are exempted from the computation of the amount of the sales tax the gross receipts from the sale of any tangible personal property or services to: The United States, its unincorporated agencies and instrumentalities. (b) Any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States”) Wisc. Stat. § 77.55(1)(a) 	

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>WISCONSIN (Continued)</p> <p>Main Number (608) 266-3223</p>	<p>Motor Fuel Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.309/gallon</p>	<p>Wis. Stat. § 78.015 (overall authority)</p> <p>Wis. Stat. § 78.01 (annual adjustment) + \$0.01 Wis. Stat. § 78.017</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt <p>Wis. Stat. § 78.01(2)(b) ("No tax is hereby imposed upon or with respect to the following: (b) Gasoline sold to and used by the United States or its agencies if that sale is evidenced by proper documentation")</p> <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicles) <ul style="list-style-type: none"> <u>Export</u>: Gasoline exported by a person licensed to export is exempt <p>Wis. Stat. § 78.01(2)</p>	<ul style="list-style-type: none"> Link to Wisconsin Statutes Motor Vehicle Fuel Tax Information <u>Fleet Card</u>: Vendor does not charge tax and gets refund from state <u>Tax Imposition</u>: Tax is imposed on motor vehicle fuel received by a supplier for sale in the state <u>Exemption</u>: Supplier will need MF-209 (Certificate of Fuel Tax Exemption-Exempt Sales of Gasoline and Undyed Diesel Fuel

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
WISCONSIN (Continued)	Diesel Fuel Tax Biodiesel	\$0.309/gallon	Wis. Stat. § 78.015 (overall authority) Wis. Stat. § 78.01 (annual adjustment) + \$0.01 Wis. Stat. § 78.017	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are exempt Wis. Stat. § 78.01(2)(b) (“No tax is hereby imposed upon or with respect to the following: (b) Gasoline sold to and used by the United States or its agencies if that sale is evidenced by proper documentation”) <ul style="list-style-type: none"> – Base Exchanges are treated as part of United States when fuel is for their own use (must be Government plated vehicles) <ul style="list-style-type: none"> • <u>Export</u>: Diesel exported by a person licensed to export is exempt; diesel exported by an unlicensed person who has paid the tax on it to the state of destination, as evidenced by a bill of lading is also exempt Wis. Stat. § 78.01(2)	<ul style="list-style-type: none"> • Link to Wisconsin Statutes • Motor Vehicle Fuel Tax Information • <u>Fleet Card</u>: Vendor does not charge tax and gets refund from state • <u>Tax Imposition</u>: Tax is imposed on motor vehicle fuel received by a supplier for sale in the state • <u>Exemption</u>: Supplier will need MF-209 (Certificate of Fuel Tax Exemption- Exempt Sales of Gasoline and Undyed Diesel Fuel)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
WISCONSIN (Continued)	Jet Fuel Tax Includes kerosene based fuels (JP-5, JP-8, Jet A) and based-based fuels (JP-4, Jet B, Jet 50) Aviation Gasoline Tax	\$0.06/gallon	Wis. Stat. § 78.555	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Wis. Stat. § 78.55(4) and 78.55(5) ("Except as otherwise provided in this chapter, the general aviation fuel licensee, shall collect from the purchaser and the purchaser shall pay to the licensee the tax imposed by this section on each sale of general aviation fuel. "General aviation fuel user" means the owner or other person, including the state and any political subdivision of the state, but not including the United States or its agencies or air carrier companies, who is responsible for the operation of an aircraft at the time general aviation fuel is placed in the fuel supply tank of the aircraft while the aircraft is within this state") <u>Export</u>: Fuel exported from state is exempt 	<ul style="list-style-type: none"> Link to Wisconsin Statutes <u>Tax Imposition</u>: General aviation fuel licensee collects tax on fuel sold, used or distributed in the state "General aviation fuel" means products placed in the fuel supply tank of aircraft, commonly or commercially known as aviation gasoline and jet turbine fuel and other combustible gases and liquids suitable for the generation of power for propulsion of aircraft Refunds: Suppliers with aviation fuel license can back out tax and apply for a refund themselves <ul style="list-style-type: none"> Government must supply exemption certificate (Form MF 208)

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
WISCONSIN (Continued)	Petroleum Inspection Fee	\$0.02/gallon	Wis. Stat. § 168.12	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are exempt Department of Revenue legal opinion <ul style="list-style-type: none"> Base Exchanges are treated as part of United States when fuel is for their own use <u>Export</u>: Fuel exported from Wisconsin is exempt 	<ul style="list-style-type: none"> Frequently Asked Questions about Petroleum Inspection Fee Motor Vehicle Fuel Tax Information (including Petroleum Inspection Fee) Link to Wisconsin Statutes <u>Tax Imposition</u>: Tax imposed on all petroleum products that are received by a supplier for sale in the state or for sale for export to the state
	NORA Fee on #1 and #2 dyed diesel	\$0.002/gallon Suspended effective February 7, 2010 Reinstated effective September 1, 2005	42 U.S.C. § 6201 Note	<ul style="list-style-type: none"> DoD is exempt (including the National Guard) The Coast Guard is exempt Federal Civilian agencies are <u>not</u> exempt 	<ul style="list-style-type: none"> National Oil heat Research Alliance Exemption for military The NORA fee covers all of the #1 and #2 dyed products. Generally, #1 can be classified or named diesel, kerosene or fuel oil. #2 can be classified or named diesel or fuel oil,

					<p>distillate, etc.</p> <ul style="list-style-type: none">• Product that is less than 500 ppm sulfur, dyed, and is labeled diesel is exempt. If the product is less than 500 ppm, is dyed, but is labeled heating oil, the fee attaches.• Additionally, this is a use fee, so it only attaches if the product is used for heating.
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STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<u>WYOMING</u>	Sales Tax			<ul style="list-style-type: none"> No sales tax on motor fuels (“The following sales or leases are exempt from the excise tax imposed by this article: Sales of gasoline or gasohol taxed under W.S. 39-17-101 through 39-17-111 and of diesel fuels taxed under W.S. 39-17-201 through 39-17-211. Wyo. Stat. § 39-15-105 United States Government is exempt from sales tax (“The following sales or leases are exempt from the excise tax imposed by this article: Sales which the state of Wyoming is prohibited from taxing under the laws or constitutions of the United States or Wyoming”) Wyo. Stat. § 39-15-105 	<ul style="list-style-type: none"> Sales Tax Exemption Certificate, ETS 101 Fleet Card: Since retail price includes fuel taxes, sales tax is not included in retail price so no need for credit or refund

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>WYOMING (Continued)</p> <p>Department of Transportation (307) 777-4774 (Sharon Gostovich)</p>	<p>Motor Fuel License Tax</p> <p>Gasohol</p> <p>E85</p>	<p>\$0.14/gallon</p>	<p>Wyo. Stat. § 39-17-104(a)(i) and (iii)</p> <p>(\$0.13 license tax and \$0.01 additional license tax)</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are <u>not</u> exempt • No refund available • <u>Export</u>: Gasoline exported or sold at a Wyoming terminal rack and directly exported outside the state, by a person licensed only as an exporter in this state is exempt <p>Wyo. Stat. § 39-17-105</p>	<ul style="list-style-type: none"> • Link to Wyoming Statutes • Fuel Tax FAQ • Fuel tates • Gasohol is included in the term “gasoline” in Wyo. Stat. § 39-17-101 • <u>Fleet Card</u>: N/A • <u>Tax Imposition</u>: Tax imposed on all gasoline used, sold or distributed for sale or use in the state; taxes imposed are conclusively presumed to be a direct tax on the ultimate or retail consumer

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>WYOMING (Continued)</p>	<p>Diesel Fuel License Tax</p> <p>B20 (Biodiesel)</p>	<p>\$0.14/gallon</p> <p>For dyed diesel, there is no license tax, but \$0.01/gallon LUST tax still applies (may be billed as Wyoming Red Fuel Tax or Wyoming Dyed Fuel Tax</p>	<p>Wyo. Stat. § 39-17-204(a)(i) and (iii)</p> <p>(\$0.13 license tax and \$0.01 additional license tax)</p>	<ul style="list-style-type: none"> • DoD, Federal Civilian activities and National Guard are <u>not</u> exempt • Off road refund available • <u>Export</u>: Gasoline exported or sold at a Wyoming terminal rack and directly exported outside the state, by a person licensed only as an exporter in this state is exempt <p>Wyo. Stat. § 39-17-205</p>	<ul style="list-style-type: none"> • Link to Wyoming Statutes • Fuel Tax FAQ • Fuel tax rates • Link to off road refund form and list of city to county location • <u>Fleet Card</u>: N/A • <u>Tax Imposition</u>: Tax is imposed on diesel fuels used, sold or distributed for sale or use in the state; taxes imposed are conclusively presumed to be a direct tax on the ultimate or retail consumer

STATE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>WYOMING (Continued)</p>	<p>Jet Fuel License Tax</p> <p>Includes kerosene based fuels (JP-5, JP-8, Jet A) and naphtha-based fuels (JP-4, Jet B, Jet 50)</p> <p>Aviation Gasoline License Tax</p>	<p>\$0.05/gallon</p> <p>(\$0.04 jet fuel license tax and \$0.01 additional license tax)</p>	<p>Wyo. Stat. § 39-17-104(a)</p>	<ul style="list-style-type: none"> DoD, Federal Civilian activities and National Guard are <u>not</u> exempt <u>Export</u>: Gasoline exported or sold at a Wyoming terminal rack and directly exported outside the state, by a person licensed only as an exporter in this state is exempt <p>Wyo. Stat. § 39-17-105</p>	<ul style="list-style-type: none"> Link to Wyoming Statutes Fuel Tax FAQ Fuel tax rates <u>Tax Imposition</u>: Tax imposed on all gasoline used, sold or distributed for sale or use in the state; taxes imposed are conclusively presumed to be a direct tax on the ultimate or retail consumer Refunds: N/A

UNITED STATES TERRITORIES AND POSSESSIONS

TERRITORY OR POSSESSION	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
PUERTO RICO	Motor Fuel Tax	\$0.16/gallon	P.R. Laws tit. 13 § 9010	<ul style="list-style-type: none"> DoD and Federal Civilian activities are exempt P.R. Laws tit. 13 § 9041	<ul style="list-style-type: none"> Special TEC must be used Link to Puerto Rico Code
FEDERAL EXCISE TAX IS <u>NOT</u> APPLICABLE					
(Puerto Rico Federal Relations Act)					
	Diesel Fuel Tax	\$0.08/gallon	P.R. Laws tit. 13 § 9010	<ul style="list-style-type: none"> DoD and Federal Civilian activities are exempt P.R. Laws tit. 13 § 9041	
	Jet Fuel Tax	\$0.03/gallon	P.R. Laws tit. 13 § 9010	<ul style="list-style-type: none"> DoD and Federal Civilian activities are exempt P.R. Laws tit. 13 § 9041	
	Crude Oil Tax (Crudita) (Custom Duty)	Price per Barrel Up to \$16 = \$6 \$16 to \$24 = \$5 \$24 to \$28 = \$4 Over \$28 = \$3 (\$0.0714/gallon)	13 L.P.R.A P.R. Laws tit. 13 § 9011	<ul style="list-style-type: none"> DoD and Federal Civilian activities are exempt P.R. Laws tit. 13 § 9011 (c)(3)	

TERRITORY OR POSSESSION	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>VIRGIN ISLANDS</p> <p>Main Number (809) 774-5865</p> <p>FEDERAL EXCISE TAX IS NOT APPLICABLE</p>	Gasoline Tax	\$0.07/gallon	33 V.I. Code § 91	<ul style="list-style-type: none"> United States Government is exempt V.I. Code tit. 33 § 42(e)(7) 	Link to Virgin Islands Code
	Diesel Fuel Tax	\$0.07/gallon	33 V.I. Code § 91	<ul style="list-style-type: none"> United States Government is exempt V.I. Code tit. 33 § 42(e)(7) 	
	Gross Receipts Tax	4% of gross receipts of business	33 V.I. Code § 43	<ul style="list-style-type: none"> United States Government is <u>not</u> exempt 	<ul style="list-style-type: none"> When only purchasing fuel, cost should be 4% on dollar value of fuel For into plane, tax applies to gross receipts for services or derived from trade, business, commerce or sales, and the value accruing from the sale of tangible personal property or services, or both

COUNTRY	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>COMMONWEALTH OF NORTHERN MARIANA ISLANDS (INCLUDES TINIAN)</p> <p>FEDERAL EXCISE TAX IS <u>NOT</u> APPLICABLE</p> <p>Department of Finance 670-664-1100</p>	Gross Revenue Tax	5% of gross revenue	4 N. Mar. I. Code § § 1301-1305	<ul style="list-style-type: none"> • United States Government is exempt 	<ul style="list-style-type: none"> • Northern Mariana Islands include: Farallon de Pajaros (Uracas), Maug, Asuncion, Agrigan/Agrihan, Pagan, Alamagan, Guguan, Sariguan, Anatahan, Farallon de Medinilla, Saipan, Tinian, Aguijuan and Rota
	Liquid Fuels Tax	\$0.15/gallon		<ul style="list-style-type: none"> • United States Government is exempt 	

TERRITORY OR POSSESSION	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p><u>GUAM</u></p> <p>FEDERAL EXCISE TAX IS NOT APPLICABLE</p> <p>Department of Revenue and Taxation 671-475-5000</p>	Liquid Fuels Tax	<p>\$0.10/gallon on diesel fuel</p> <p>\$0.11/gallon on all other liquid fuels</p>	11 Guam Code Ann. §§ 26401, 26402	<ul style="list-style-type: none"> United States Government is exempt (no exemption certificate required) <p>11 Guam Code Ann. § 26404 (“The following transfers of liquid fuel in Guam made by a distributor shall be exempt from the liquid fuel tax levied under § 26402:… (b) Liquid fuel transferred to the United States, or any agency or instrumentality thereof for its use or consumption. (c) Liquid fuel transferred for aviation purposes and used solely in aircraft under charter to the United States Department of Defense.”)</p>	<ul style="list-style-type: none"> Tax is levied on distributor of fuel
	Gross Receipts Tax	4% of gross proceeds of sale	11 Guam Code Ann. § 26202	<ul style="list-style-type: none"> United States Government is exempt <p>(“The provisions of this Article, and the taxes levied thereunder, shall not apply to the following persons: (a) The government of Guam, the government of the United States, the government of any foreign sovereignty, or any agency or instrumentality of any of the foregoing governments in regard to any activity or function engaged in”)</p> <p>11 Guam Code Ann. § 26203</p>	<ul style="list-style-type: none"> Tax is levied on the gross receipts from business or professional services on Guam Link to Guam Code Guam Tax General Information
	Automotive Surcharge	\$0.04/gallon on all liquid fuels subject to	11 Guam Code Ann. § 26502	<ul style="list-style-type: none"> United States Government is exempt (no exemption certificate required) 	

		liquid fuels tax			
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TERRITORY OR POSSESSION	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MIDWAY ISLANDS</p> <p>FEDERAL EXCISE TAX IS <u>NOT</u> APPLICABLE</p>	<p>No taxes</p>				<ul style="list-style-type: none"> Midway Islands are an unincorporated territory of the US. It was formerly administered from Washington, DC, by the US Navy, under Naval Facilities Engineering Command, Pacific Division. The facility has been operationally closed since 10 September 1993. On 31 October 1996, through a presidential executive order, the jurisdiction and control of the atoll was transferred to the Fish and Wildlife Service of the US Department of the Interior as part of the National Wildlife Refuge system. It has no capital and continues to be administered from Washington, DC

TERRITORY OR POSSESSION	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>JOHNSON ATOLL</p> <p>FEDERAL EXCISE TAX IS <u>NOT</u> APPLICABLE</p>	No taxes				<ul style="list-style-type: none"> Johnson Atoll is an unincorporated territory of the US. It is administered from Washington, DC, by the US Defense Threat Reduction Agency (DTRA) and managed cooperatively by DTRA and the Fish and Wildlife Service of the US Department of the Interior as part of the National Wildlife Refuge system
<p>WAKE ISLAND</p> <p>FEDERAL EXCISE TAX IS <u>NOT</u> APPLICABLE</p>	No taxes				<ul style="list-style-type: none"> Unincorporated territory of the US. Administered from Washington, DC, by the Department of the Interior. Activities on the island are managed by the US Army under a US Air Force permit

COUNTRY	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>MARSHALL ISLANDS (INCLUDES KWAJALEIN)</p> <p>FEDERAL EXCISE TAX IS NOT APPLICABLE</p>	Business Gross Receipts Tax	3%		<ul style="list-style-type: none"> United States Government is exempt under SOFA, Article V 	<ul style="list-style-type: none"> Marshall Islands include the following atolls: Ailinginae, Ailinglaplap, Bikini, Ebon, Enewetak, Jaluit, Kwajalein, Lae, Namorik, Namu, Rongelap, Rongerik, Ujae, Ujelang, Wotho, Ailuk, Arno, Aur, Bikar, Bokak, Erikub, Likiep, Majuro, Maloelap, Mili, Nadikdik, Toke, Utirik, Wotje Marshall Islands include the following islands: Jabat, Kili, Lib, Jemo, Mejit
	Sales Tax	4%		<ul style="list-style-type: none"> United States Government is exempt under SOFA, Article V 	
<p>REPUBLIC OF PALAU</p> <p>FEDERAL EXCISE TAX IS NOT APPLICABLE</p>	Fuel Tax	\$0.05/gallon		<ul style="list-style-type: none"> United States Government exempt under Compact of Free Association <ul style="list-style-type: none"> Exempt from customs duties, but Government has not worked out a bilateral tax exemption system for local purchases 	<ul style="list-style-type: none"> Republic of Palau is a constitutional government in free association with the US. The Compact of Free Association entered into force October 1, 1994 Former name: Palau District (Trust Territory of the Pacific Islands)

NAVAL BASE	TAX OR FEE	RATE	STATUTORY OR REGULATORY BASIS	EXEMPTION, CREDIT OR REFUND STATUS	OTHER INFORMATION
<p>AMERICAN SAMOA</p> <p>FEDERAL EXCISE TAX IS <u>NOT</u> APPLICABLE</p>	<p>Customs Duty/Excise Tax</p>	<p>\$0.35/gallon for gasoline</p> <p>\$0.035/gallon on diesel</p> <p>\$0.015/gallon on kerosene and similar petroleum products</p> <p>\$0.01/gallon on jet and other aircraft fuels 15% of the basis of lubricating oils</p>	<p>American Samoa Code Annotated § 11.1002</p>	<ul style="list-style-type: none"> • Items imported by United States Government are exempt American Samoa Code Annotated § 11.1001 	<ul style="list-style-type: none"> • Tax is imposed and paid at the point of entry
<p>GUANTANAMO BAY, CUBA</p>	<p>No taxes</p>				