

# Fuel Tax

---

## 2007 Legislation Implementation

### Senate Bills

---

<b>2007 SB 5</b>	<b>Tax Penalty Amendments</b> (§59-1-401)
Effective Date	April 30, 2007
Summary	This bill amends the penalty provisions for a failure to file a tax return to exempt the return from penalty if no tax is due on the tax return; and amends the mailing requirements for the notice of a criminal penalty to allow certified, instead of registered, mail; both of these changes reflect current Tax Commission practice.

### House Bills

---

<b>2007 HB 40</b>	<b>Fuel Tax Bonding Requirements</b> (§§59-13-203.1; 59-13-302)
Effective Date	April 30, 2007
Summary	This bill deletes the mandatory bonding requirement for fuel taxes and instead directs the State Tax Commission to determine whether an applicant for a license to collect a fuel tax is required to post a bond with the State Tax Commission. It provides the Tax Commission the criteria for determining whether an applicant for a fuel tax license is required to post a bond with the Commission before the applicant may be issued the license. The bill also provides that a bond may be combined into one bond with any other bond. If a bond is combined into one with others, the amount of the combined bond is determined by calculating the separate amount of each bond for each type of fuel included in the combined bond.