

Motor and Special Fuel Tax

2008 Legislation

House Bills

HB 35 **Motor and Special Fuel Tax Amendments**

Amends: Utah Code §§59-13-202.5, 59-13-322

Effective: July 1, 2008

Summary:

This bill authorizes the commission to refund or credit motor fuel or special fuel tax paid on motor fuel or special fuel that is mixed with dyed diesel fuel or special fuel and is required to be re-refined; provides that a claimant of a refund or credit has the burden of proof to establish a claim for refund or credit; specifies the evidence that is necessary to receive a refund or credit of fuel taxes paid.