

**R865. Tax Commission, Auditing  
R865-4D. Special Fuel Tax**

**KEY: taxation, fuel, special fuel**

**Date of Enactment or Last Substantive Amendment: September 21, 2009**

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**Authorizing, and Implemented or Interpreted Law: 59-13-102; 59-13-301; 59-13-302; 59-13-303; 59-13-304; 59-13-305; 59-13-307; 59-13-312; 59-13-313; 59-13-501**