

R865. Tax Commission, Auditing.

R865-4D. Special Fuel Tax.

R865-4D-22. Reduction in Special Fuel Tax for Suppliers Subject to Navajo Nation Fuel Tax Pursuant to Utah Code Ann. Section 59-13-301.

A. The purpose of this rule is to provide procedures for administering the reduction of special fuel tax authorized under Section 59-13-301.

B. The reduction shall be in the form of a refund.

C. The refund shall be available only for special fuel:

1. delivered to a retailer or consumer on the Utah portion of the Navajo Nation; and
2. for which Utah special fuel tax has been paid.

D. The refund shall be available to a special fuel supplier that is licensed as a distributor with the Office of the Navajo Tax Commission.

E. The refund application may be filed on a monthly basis.

F. A completed copy of the Navajo Tax Commission Monthly Fuel Distributor Tax Return, form 900, along with schedules and manifests, must be included with the Utah State Tax Commission Application for Navajo Nation Fuel Tax Refund, form TC-126.

G. Original records supporting the refund claim must be maintained by the supplier for three years following the year of refund. These records include:

1. proof of payment of Utah special fuel tax;
2. proof of payment of Navajo Nation fuel tax; and
3. documentation that the special fuel was delivered to a retailer or consumer on the Utah portion of the Navajo Nation.

KEY: taxation, fuel, special fuel

Comment Period Ends: 4/15/02

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