

R865. Tax Commission, Auditing

R865-13G. Motor Fuel Tax

R865-13G-15. Reduction in Motor Fuel Tax for Distributors Subject to Navajo Nation Fuel Tax Pursuant to Utah Code Ann. Section 59-13-201.

(1) The purpose of this rule is to provide procedures for administering the reduction of motor fuel tax authorized under Section 59-13-201.

(2) The reduction shall be in the form of a refund.

(3) The refund shall be available only for motor fuel:

(a) delivered to a retailer or consumer on the Utah portion of the Navajo Nation; and

(b) for which Utah motor fuel tax has been paid.

(4) The refund shall be available to a motor fuel distributor that is licensed as a distributor with the Office of the Navajo Tax Commission.

(5) The refund application may be filed on a monthly basis on the Utah Application for Fuel Tax Refund, form TC-116.

(6) Original records supporting the refund claim must be maintained by the distributor for three years following the year of refund. These records include:

(a) proof of payment of Utah motor fuel tax;

(b) proof of payment of Navajo Nation fuel tax;

(c) documentation that the motor fuel was delivered to a retailer or consumer on the Utah portion of the Navajo Nation; and

(d) a completed copy of the Navajo Tax Commission Monthly Fuel Distributor Tax Return, form 900, along with the required schedules and manifests.

KEY: taxation, motor fuel, gasoline, environment

Date of Enactment or Last Substantive Amendment: Thursday, August 25, 2011

Notice of Continuation: March 9, 2007

Authorizing, and Implemented or Interpreted Law: 59-13-201; 59-13-202; 59-13-203.1; 59-13-204; 59-13-208; 59-13-210; 59-13-404