

STATEMENT OF PURPOSE

RS25698

This bill clarifies that a distributor can collect and remit fuels taxes when making bulk sales of gaseous special fuels. The State Tax Commission has determined that a distributor may collect fuel taxes on bulk sales of liquefied natural gas (LNG) if it can determine that the bulk LNG will be used for motor vehicles. If fuel taxes are not collected at the time of the bulk sale, the owner of the fuel is required to pay the fuel tax as the fuel is dispensed into licensed motor vehicles annually.

FISCAL NOTE

There is no fiscal impact to the state. This is a matter of convenience and allows flexibility for businesses and taxpayers. Ultimately, the same amount of tax is owed and collected.

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).