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**Rules of**  
**Department of Revenue**  
**Division 10—Director of Revenue**  
**Chapter 7—Special Motor Fuel Use Tax**

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**Title 12—DEPARTMENT OF  
REVENUE**

**Division 10—Director of Revenue  
Chapter 7—Special Motor Fuel  
Use Tax**

**12 CSR 10-7.010 Revocation of Private  
Rulings**

*PURPOSE: This rule notifies the public that private ruling letters issued by the Department of Revenue before January 1, 1973 will no longer be honored.*

(1) Effective December 31, 1975 all written and verbal rulings issued by the Missouri Department of Revenue to specific taxpayers or groups of specific taxpayers before January 1, 1973 are withdrawn and canceled and are not binding upon the Department of Revenue for any tax liability arising after December 31, 1975.

(2) A ruling is defined to be a decision made by the director of revenue or his/her authorized agents which affects the payment of, accounting for or exemption from motor fuel and special use fuel tax, Chapter 142, RSMo (1986).

(3) If a ruling had been made on a specific taxpayer situation, it is necessary that the taxpayer resubmit a request in writing for a ruling on that or any future specific question or problem, setting forth the specific information pertaining to that situation.

*AUTHORITY: section 142.621, RSMo 1986. Regulation 10-101 was filed July 17, 1972, effective July 27, 1972.*

**12 CSR 10-7.020 Tax-Paid Purchases by  
Special Fuel Dealers and Users  
(Rescinded May 11, 1989)**

*AUTHORITY: sections 142.372.3 and 142.621, RSMo 1986. Regulation 1 was filed July 17, 1972, effective July 27, 1972. Rescinded: Filed Jan. 26, 1989, effective May 11, 1989.*

**12 CSR 10-7.030 Record Keeping and Fil-  
ing of Reports**

*PURPOSE: This rule sets forth the record keeping requirements of special fuel dealers and users, as well as their responsibilities to file monthly and quarterly reports with the director of revenue.*

(1) Special fuel distributors, retailers and special fuel users shall keep accurate records of all purchases, sales, other dispositions, inventories and use of fuel for a period of at least three (3) years. The records shall include the mileage traveled and special fuel acquired in this state and in all states by interstate users of special fuel together with an accurate computation of the miles traveled per gallon of special fuel consumed.

(2) The director of revenue is authorized to examine these reports and the books and records and equipment of any person who distributes, transports or stores special fuel to determine whether or not Chapter 142, RSMo has been complied with. The examination is authorized during the regular business hours of distributors, special fuel users or other persons.

(3) Persons who operate entirely intrastate and purchase all special fuel that they consume on a tax-paid basis and the fuel is placed into the motor vehicle fuel supply receptacle need not become licensed nor file reports; however, this person shall keep sufficient records related to the mileage driven for each vehicle using special fuels and tax-paid fuel invoices for each vehicle. Records of fuel purchased and mileage driven must be maintained for a period of three (3) years.

(4) Sales of special fuel to retailers are subject to special fuel tax. Special fuel retailers who acquire special fuel for resale are presumed to have delivered all this fuel into the fuel supply receptacles of motor vehicles for their propulsion upon the public highways.

*AUTHORITY: section 142.621, RSMo 1986. Regulations 2-4 were filed July 17, 1972, effective July 27, 1972. Amended: Filed Nov. 9, 1983, effective March 11, 1984. Amended: Filed Sept. 8, 1989, effective Jan. 26, 1990.*

*Consolidated Freightways Corp. of Delaware v. State, 503 SW2d 1 (Mo. banc 1972) cert. denied 412 U.S. 919. The Department of Revenue's interpretation of the 1965 Motor Vehicle Fuel Tax Act as applying to special fuels as well as motor fuels should be given serious consideration by the courts in construing the intent of the Act, as a rule of statutory construction. However, this rule of statutory construction is applied only to statutes or constitutional provisions which are ambiguous or uncertain. We do not find the 1965 Act to be reasonably susceptible to different constructions; thus there is no ambiguity and no occasion to apply the rule of administrative interpretation.*

**12 CSR 10-7.040 Single Trip Permits**

*PURPOSE: This rule sets forth the procedures for obtaining single trip permits as well as the conditions under which the permits will be issued.*

(1) Provision is made for single trip special fuel tax permits in section 142.422, RSMo for occasional trips in lieu of becoming bonded and licensed under the conditions set forth in sections 142.362-142.621, RSMo (1986). The permits are issued only upon the payment of a ten-dollar (\$10) fee for a seventy-two (72)-hour period beginning at the time of entry into the state. Each permit shall cover only one (1) vehicle. Application may be made for as many separate permits as needed. Sufficient money shall accompany the application to cover the total of permits requested. Personal checks will not be accepted. Applicant shall furnish the following information:

(A) Name of person to whom the permit is to be issued;

(B) Street address, city and state of the applicant;

(C) Year, model, make and serial number of the vehicle; and

(D) Point and time at which the vehicle will enter Missouri.

(2) Special fuel permits may be applied for and issued under the following conditions:

(A) If sufficient time allows, the permits may be applied for by United States mail and if all required information is in order and accompanied by the required amount of money, the permit will be issued and returned to the name and address shown on the application. There may be written request made to authorize the permits to be mailed to an address other than that of the home office, but that request shall be clearly stated;

(B) Permits may be applied for, using wire services available. Any wire service used shall be one (1) approved by the director of revenue. When using wire services, the same requirement is in effect as when the application is made by United States mail, that is payment of the ten dollar (\$10) fee for each permit; and

(C) There may be provision made for pre-purchase for a given quantity of permits as may be required and made available as a source, at other locations convenient to entry points into the state other than Jefferson City.

*AUTHORITY: section 142.621, RSMo 1986. Regulation 5 was filed July 17, 1972, effective July 27, 1972.*



**12 CSR 10-7.050 Lessors and Lessees of Motor Vehicles**

*PURPOSE: This rule sets forth the responsibility for tax in situations involving leased motor vehicles.*

(1) Special fuel used for propulsion of owned or leased vehicles is subject to tax. A lessee may deduct the mileage and the tax on the special fuel from their report on leased vehicles only if the vehicles have been leased from a lessor holding a valid permit as a special fuel user in Missouri for the period in which the motor vehicles are operated and all other conditions are met as required in Chapter 142, RSMo (1986), including the payment of tax on the fuel used in the vehicles by the lessor. The director may require that copies of the lease agreement accompany the tax report. If this request is made, it shall be made in writing and shall only be made when s/he deems it necessary to better clarify the tax reports. True copies of both the lease agreements and licenses shall be carried in each vehicle and presented on demand to authorized personnel with Missouri Department of Revenue and the Missouri State Highway Patrol.

(2) The allowance made for the deduction of tax on leased vehicles on which the lessor pays the amount of tax due shall not be construed as permitting the omission of the listing of any vehicle from the report nor designating the name and address of the lessor from whom each vehicle is leased. If more than one (1) lessor is involved during the tax reporting period, a complete list of the names and addresses shall accompany the report, separating the vehicles belonging to each lessor and listing their Missouri special fuel license numbers.

*AUTHORITY: section 142.621, RSMo 1986. Regulation 6 was filed July 17, 1972, effective July 27, 1972.*

**12 CSR 10-7.060 Verification of Fleet Mileage—Acceptable Source Documentation**

*PURPOSE: The director of revenue has the responsibility of administering the Missouri Special Fuel Tax Act and in that capacity is required to make reasonable rules as are necessary to carry out the provisions of the Act. This rule sets out what an acceptable source document to verify fleet mileage must contain.*

(1) Special fuel users shall keep source documents for miles traveled in each state and the total miles traveled in all states. An acceptable source document to verify fleet mileage is some type of individual vehicle mileage record. Individual vehicle mileage records must contain the following basic information:

- (A) Date (starting and ending);
- (B) Trip origin and destination;
- (C) All pick-up and delivery points;
- (D) Detailed route of travel;
- (E) Total trip miles;
- (F) Mileage by state;
- (G) Vehicle identification number or unit number;
- (H) Special fuel user's name;
- (I) Listing of fuel purchased; and
- (J) Driver's signature and name.

(2) Computer printouts and monthly reports such as fuel reports are merely recaps and are not acceptable at face value. These must be supported by an individual vehicle mileage report in order to be acceptable documentation of miles traveled.

(3) In computing miles traveled in the state the Director of Revenue shall determine mileage based on the Official Highway Map of Missouri.

*AUTHORITY: sections 142.521 and 142.621, RSMo 1986. Original rule filed July 24, 1980, effective Dec. 11, 1980.*

**12 CSR 10-7.070 Use of Motor Fuel and Special Fuel in Same Vehicle**

*PURPOSE: This rule clarifies the status of vehicles which have the capacity to operate on both motor fuel and a special fuel.*

(1) Any motor vehicle driven on the public roads and highways of this state that has attached to the vehicle's engine two (2) or more fuel supply receptacles of which at least one (1) receptacle contains or is designed to contain a special fuel as defined in section 142.362.(5), RSMo, shall be deemed a special fuel powered vehicle and must comply with the provisions of Chapter 142, RSMo relating to special fuel users.

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed June 9, 1982, effective Sept. 11, 1982.*

**12 CSR 10-7.080 Who Must Obtain Decals**  
(Rescinded September 11, 1989)

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed Nov. 12, 1982, effective Feb. 11, 1983. Rescinded: Filed March 22, 1989, effective Sept. 11, 1989.*

**12 CSR 10-7.090 Reporting Requirements for LP Gas Users and Dealers**  
(Rescinded May 11, 1989)

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed Nov. 12, 1982, effective Feb. 11, 1983. Rescinded: Filed Jan. 26, 1989, effective May 11, 1989.*

**12 CSR 10-7.100 Missouri Motor Fuel/Special Fuel Tax License**

*PURPOSE: This rule specifies the requirement of displaying a copy of a Reinstated Missouri Motor Fuel/Special Fuel Tax License in the cab of each vehicle that the licensee operates in Missouri if the original license has been canceled or revoked and subsequently reinstated.*

(1) Any licensee, required by section 142.432, RSMo to have a copy of a Missouri Motor Fuel/Special Fuel Tax License in the cabs of vehicles s/he operates, whose license has been revoked by and subsequently reinstated by the Missouri Department of Revenue must display a copy of the reinstated license in the cab of each vehicle the licensee operates in this state.

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed Jan. 21, 1983, effective May 12, 1983.*

**12 CSR 10-7.110 Special Fuel Used in Private Passenger Automobiles**  
(Rescinded May 11, 1989)

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed March 21, 1984, effective July 12, 1984. Rescinded: Filed Jan. 26, 1989, effective May 11, 1989.*

**12 CSR 10-7.120 Charter Bus Defined**  
(Rescinded September 11, 1989)

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed Nov. 1, 1985, effective April 11, 1986. Rescinded: Filed March 22, 1989, effective Sept. 11, 1989.*



### 12 CSR 10-7.130 Special Fuel-Powered 26,000 Lbs., 2-Axle Truck Exemption—Pickups and Moving Vehicles

*PURPOSE:* This rule clarifies the special fuel-powered 26,000 lbs., 2-axle truck exemption in section 142.513, RSMo.

(1) Licensing Requirements. Those vehicles exempt from the filing requirements under section 142.513, RSMo are also exempt from the special fuel licensing requirements under Chapter 142, RSMo. All fuel used by these vehicles must be purchased tax-paid.

(2) Purchase of Special Fuel by Exempt Vehicles. Special fuel-powered vehicles with a licensed gross weight of twenty-six thousand pounds (26,000 lbs.) or less, and all special fuel-powered, 2-axle vehicles leased for a period of thirty (30) days or fewer, used for moving household goods, are exempt from the licensing and reporting requirements of Chapter 142, RSMo.

*AUTHORITY:* sections 142.621, RSMo 1986 and 142.513, RSMo Supp. 1989. Original rule filed Nov. 1, 1985, effective Jan. 26, 1986. Amended: Filed March 22, 1989, effective Sept. 11, 1989.

### 12 CSR 10-7.140 Credit or Refund of Special Fuel Tax Used in Power Takeoff Units (Rescinded May 11, 1989)

*AUTHORITY:* section 142.581, RSMo 1986. Original rule filed Nov. 1, 1985, effective Jan. 26, 1986. Rescinded: Filed Jan. 26, 1989, effective May 11, 1989.

### 12 CSR 10-7.150 Methods for Determining Special Fuel Used in Power Takeoff Units

*PURPOSE:* This rule clarifies the auxiliary equipment exemption in section 142.581, RSMo.

(1) Operators of ready mix concrete trucks or solid waste hauling vehicles (trash trucks), or both, equipped with a power takeoff (PTO) unit powered by the same engine used to propel the vehicle, may claim a credit or refund of the tax on thirty percent (30%) of the total taxable diesel fuel used in this state by each vehicle. As an alternative, operators may claim an exact refund or credit, provided it is documented by accurate records.

(2) For pump-off and all other PTO-type operations which are powered by the same engine that is used to propel the vehicle, the

taxpayer may claim a refund or credit, if the claim is substantiated with records or other documentation establishing the fuel consumed by the PTO operation. Records may include hourly meter readings, tachygraph or other records of measurement.

*AUTHORITY:* sections 142.581 and 142.621, RSMo 1986. Original rule filed Nov. 1, 1985, effective April 11, 1986.

### 12 CSR 10-7.160 Records

*PURPOSE:* This rule clarifies the auxiliary equipment exemption in section 142.581, RSMo.

(1) Permitted users required to pay the special fuel tax must keep all records required by section 142.482, RSMo available for inspection by representatives of the Department of Revenue.

(2) Accurate records must be kept regardless of the method used. Records must include, at a minimum: vehicle type, vehicle identification number, use of vehicle, total miles traveled and Missouri miles, if different from the total miles, total fuel purchases and fuel consumption.

*AUTHORITY:* sections 142.581 and 142.621, RSMo 1986. Original rule filed Nov. 1, 1985, effective Jan. 26, 1986.

### 12 CSR 10-7.170 Sales Tax Applies When Fuel Tax Does Not (Rescinded April 30, 2009)

*AUTHORITY:* sections 144.020 and 144.270, RSMo 1986. Original rule filed Nov. 1, 1985, effective Feb. 13, 1986. Rescinded: Filed Sept. 19, 2008, effective April 30, 2009.

### 12 CSR 10-7.180 Retail Dealer Licensing/Reporting Requirements: Multiple Locations (Rescinded May 30, 2004)

*AUTHORITY:* section 142.621, RSMo 1986. Original rule filed Feb. 16, 1988, effective May 12, 1988. Rescinded: Filed Nov. 7, 2003, effective May 30, 2004.

### 12 CSR 10-7.190 Fuel Inspection Fee

*PURPOSE:* This rule establishes the new reporting requirements for the accounts which are required to report and pay the inspection fee which the department began

collecting January 1, 1988 pursuant to section 414.082, RSMo (1986).

(1) Every person first receiving within this state gasoline, gasoline-alcohol blends, kerosene, aviation turbine fuel, jet fuel or any other motor fuel used in spark-ignition internal combustion engines shall file with the Department of Revenue a report of inspection fee due, to be included as part of the motor fuel distributor report (form DOR-572) and pay the inspection fee on or before the last day of each month following the month the tax accrued.

(2) The inspection fees shall be paid on all gallons received less exports and sales to other licensed distributors.

(3) The rate of fee shall be one and one-half cents (1 1/2¢) per fifty (50) gallons. The rate shall be adjusted annually to cover the cost of administration; however, the fee shall not exceed one and one-half cents (1 1/2¢) per barrel. The minimum rate shall be one-half cent (1/2¢) per barrel.

*AUTHORITY:* section 414.142, RSMo Supp. 1989.\* Original rule filed May 20, 1988, effective Sept. 29, 1988.

\*Original authority: 414.142, RSMo 1987, amended 1993, 1995.



MISSOURI DEPARTMENT OF REVENUE
TAX ADMINISTRATION BUREAU
P.O. BOX 300
JEFFERSON CITY, MISSOURI 65105-0300
(314) 751-2611

MOTOR FUEL (GASOLINE)
DISTRIBUTOR'S MONTHLY TAX REPORT

FORM 572 (REV. 3-92) DLN

COMPANY NAME, MAILING ADDRESS, CITY, STATE, ZIP CODE, TELEPHONE NUMBER, REPORTING METHOD DECLARED, LICENSE NUMBER, MONTH, SALES TAX ID NO., FEDERAL ID NUMBER

TRANSACTIONS table with 8 rows: 1. Beginning Inventory, 2. Gallons received from terminals & refineries, 3. Gallons received from others tax paid, 4. Gallons received from licensed distributors tax unpaid, 5. Gallons imported from another State into Missouri, 6. Total gallons to be accounted for, 7. Less distribution during the month, 8. Ending inventory

DEDUCTIONS table with 6 rows: 9. Gallons received from licensed distributors tax paid, 10. Tax unpaid delivery to other licensed motor fuel distributors, 11. Gallons exported from Missouri, 12. Gallons lost (fire, theft, etc.), 13. Motor fuel used for non-highway purposes, 14. Sales to U.S. Government, 15. TOTAL DEDUCTIONS

TAX LIABILITY table with 12 rows: 16. Total gallons received (gasoline, gasohol, aviation fuel, alcohol), 17. Deductions, 18. Subtract line 17 from line 16, 19. Allowance, 20. Net taxable gallons, 21. (a) Total taxable gallons of gasoline, gasohol, and alcohol, (b) Plus 2% per month penalty up to 10% of the total amount of tax due, (c) Credit/Debit from previous report, 22. (a) Total taxable gallons of aviation fuel, (b) Plus 2% per month penalty up to 10% of the total amount of tax due, (c) Credit/Debit from previous report

AG INSPECTION FEE table with 7 rows: 23. Gallons of gasoline, gasohol, aviation fuel and alcohol received, 24. Gallons of kerosene received, 25. Gallons of jet fuel and any other motor fuels in which an inspection fee is due, 26. Less deductions of delivery to other licensed distributors & exports from MO, 27. Total gallons of gasoline and other motor fuels, 28. Inspection fee due at one and one-half (1 1/2) cents per 50 gallons, 29. Credit/Debit from previous report, 30. TOTAL AGRICULTURE INSPECTION FEE AMOUNT DUE

STORAGE table with 5 rows: 31. Gallons of motor fuel subject to underground storage fee, 32. Gallons of K-1 white kerosene that are not included on Form 591, 33. Underground storage fee, 34. Credit/Debit from previous report, 35. TOTAL UNDERGROUND STORAGE FEE, 36. TOTAL AMOUNT DUE

I, do hereby certify under the penalty of perjury that the foregoing and attached reports are a true and correct statement to the best of my knowledge and is a complete and full presentation of all transactions from the best information available.

SIGNATURE, DATE

MAIL REPORT AND PAYMENT TO: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 300, JEFFERSON CITY, MO 65105-0300.

MO 880-1416 (3-92) DISTRIBUTION: WHITE-DEPARTMENT OF REVENUE PINK-TAXPAYER

**INSTRUCTIONS****FOR MOTOR FUEL DISTRIBUTOR TAX REPORT**

1. This report and its supporting schedules must be made out monthly as indicated in the schedule below.

**2. GALLONS RECEIVED****REPORT AND TAX DUE**

January	February 28
February	March 31
March	April 30
April	May 31
May	June 30
June	July 31
July	August 31
August	September 30
September	October 31
October	November 30
November	December 31
December	January 31

3. Please mail reports and remittances before due dates to avoid assessments of penalty and interest charges. A report is due regardless of whether or not any product is received.
4. Supporting schedules must be completed and attached to this report.
5. Gallons lost by leakage, theft, fire, etc. must be supported by an affidavit (which can be obtained by contacting the Tax Administration Bureau, Jefferson City, Missouri).
6. Motor fuel tax, aviation fuel tax, agriculture inspection fee and underground storage fee are four separate accounts. Distributors cannot use a credit on one account to pay for another account. (Example: Motor fuel tax credit cannot be used to pay aviation fuel tax.) Do not subtract credits to determine your total tax liability. The department will issue a credit letter to be used on your next month's report, or a refund check may be requested after you receive your credit letter.
7. Make remittance payable to Missouri Department of Revenue. Address all correspondence to Missouri Department of Revenue, Tax Administration Bureau, P.O. Box 300, Jefferson City, Missouri 65105-0300.



**12 CSR 10-7.200 Auxiliary Equipment Exemption**

*PURPOSE:* This rule clarifies the purchase of special fuel for use in auxiliary equipment pursuant to section 142.404(4), RSMo.

(1) Licensed interstate special fuel users purchasing special fuel to be used in the operation of auxiliary equipment in Missouri, when powered by the same motor vehicle engine used to propel the vehicle on the highway, are required to pay the tax at the time of purchase and take a deduction on their quarterly interstate special fuel report (DOR-312) for the number of gallons used in the auxiliary equipment, if the vehicle has only one (1) fuel receptacle.

(2) Licensed interstate special fuel users purchasing special fuel from licensed special fuel distributors, to be used in the operation of auxiliary equipment in Missouri, when the fuel is placed in a separate tank used only to operate the auxiliary equipment, may purchase the fuel tax-exempt. The auxiliary tank must be attached to the vehicle operating the auxiliary equipment.

(A) The special fuel interstate user and special fuel distributor must retain a copy of the ticket or invoice substantiating the tax-exempt sale. The ticket or invoice must indicate the seller's name and license number, the purchaser's name and license number, the vehicle unit number and the number of tax-free gallons purchased, in addition to information as required in 12 CSR 10-7.030(4) and other rules.

(B) The special fuel distributor shall charge the interstate special fuel user the applicable state and local sales taxes, pursuant to Chapter 144, RSMo, on all gallons of fuel exempt from fuel tax under Chapter 142, RSMo.

(3) When the auxiliary equipment is powered by the same engine that propels the vehicle, documentation shall be maintained establishing the fuel consumed by the auxiliary equipment. These records may include hourly meter readings, tachygraph or other records of measurement.

(4) Unlicensed intrastate special fuel users operating vehicles with auxiliary equipment are required to pay the tax at the time of purchase and apply for a refund as provided under section 142.584, RSMo for that portion of the fuel used in auxiliary equipment.

*AUTHORITY:* section 144.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989.

**12 CSR 10-7.210 Waterway or Pipeline Terminal Operators**  
(Rescinded May 30, 2004)

*AUTHORITY:* sections 142.621, RSMo 1986 and 142.573.6 and 142.573.7, RSMo Supp. 1989. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Nov. 7, 2003, effective May 30, 2004.

**12 CSR 10-7.220 Special Fuel Inventory Subject to Tax**  
(Rescinded May 30, 2004)

*AUTHORITY:* sections 142.372, RSMo Supp. 1989 and 142.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Nov. 7, 2003, effective May 30, 2004.

**12 CSR 10-7.230 Special Fuel Users Not Subject to Licensure in Their Base State**

*PURPOSE:* This rule clarifies the licensing requirements for special fuel users whose vehicles are not licensed by gross weight pursuant to section 142.362(4), RSMo.

(1) Interstate special fuel users who are not required to be licensed in their base state by gross vehicle weight (GVW) and whose GVW exceeds twenty-six thousand pounds (26,000 lbs.) are subject to the licensing requirements, reporting requirements of section 142.422, RSMo, or both, they may obtain a temporary fuel permit.

(2) Commercial buses propelled by special fuel which travel on interstate highways must obtain an interstate user license pursuant to section 142.422, RSMo, or obtain a temporary fuel permit if their GVW exceeds twenty-six thousand pounds (26,000 lbs.).

(3) A copy of a valid interstate special fuel user license or special fuel trip permit must be carried in the cab of the vehicle at all times when traveling on Missouri highways.

*AUTHORITY:* sections 142.362(4), RSMo Supp. 1989 and 142.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989.

**12 CSR 10-7.240 Exemption Certificates**

*PURPOSE:* This rule clarifies the special fuel tax statutes as they relate to deductions which must be supported by special fuel exemption certificates, pursuant to sections 142.404(5) and (6) and 142.406.3., RSMo.

(1) Special fuel distributors selling special fuel to be used by the purchaser for off-road purposes listed as follows are required to retain in their files a Special Fuel Exemption Certificate, executed by the purchaser, to substantiate the tax-exempt sales. Deductions taken on the special fuel distributor tax report (DOR-591, see 12 CSR 10-7.180) shall be supported by the signed invoice or sales slip for the month in which the tax-exempt sale occurred. Exemption certificates may be accepted for the following sales:

(A) Special fuel sold for use in farm tractors and other farm machinery used exclusively for agricultural purposes, used on land owned or leased for the purpose of producing farm products and used directly in producing farm products to be fed to livestock or poultry to be sold ultimately in processed form at retail, pursuant to section 144.030.2(22), RSMo;

(B) Special fuel sold for use as a home heating oil for domestic purposes. Domestic purpose is defined as that portion which the individual purchaser does not use for business, commercial or industrial purposes. Domestic purpose includes state and federal governments, political subdivisions, public elementary and secondary schools, public institutions of higher education and churches; and

(C) Special fuel sold for use exclusively in railroad rolling stock for the transportation of persons or property.

(2) Once a special fuel distributor possesses an exemption certificate from a purchaser, additional exemption certificates for individual purchases are not required as long as there is no change in the character of the purchaser's operation and the purchases are of special fuel claimed under the original exemption certificate. Exemption certificates shall be valid for five years (5) unless revoked by the customer or denied/disallowed by the Department of Revenue.

(3) All sales which are not supported by the exemption certificate shall be deemed taxable and the seller held liable for the special fuel tax. The distributor must keep in its files invoices or sales slips supported by the exemption certificate, which must be made



available for inspection by the director of revenue or his/her agents during all business hours of the day.

(4) A purchaser found to have issued an incorrect or invalid exemption certificate to the seller assumes full liability for any tax, penalties and interest due on the special fuel purchased with the exemption certificate.

(5) Where the distributor deducts sales of special fuel for farm equipment, domestic use and railroad rolling stock which are supported by a valid exemption certificate, individual purchase invoices or sales slips are not required to be signed by the purchaser, if the purchaser is not able to sign. In these cases, the seller who delivers the special fuel may sign as agent for the purchaser.

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989. Amended: Filed Jan. 31, 1992, effective Aug. 6, 1992.*

#### **12 CSR 10-7.250 Special Fuel Tax Refund Claims—Purchasers Claiming Refunds of Tax Paid on Fuel Used for Nonhighway Purposes**

(Rescinded April 30, 2009)

*AUTHORITY: sections 142.584, RSMo Supp. 1989 and 142.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Sept. 19, 2008, effective April 30, 2009.*

#### **12 CSR 10-7.260 LP Gas or Natural Gas Decals**

(Rescinded April 30, 2009)

*AUTHORITY: sections 142.366, RSMo Supp. 1989 and 142.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989. Rescinded: Filed Sept. 19, 2008, effective April 30, 2009.*

#### **12 CSR 10-7.270 Special Fuel Distributors**

*PURPOSE: This rule clarifies who qualifies for a special fuel distributor license pursuant to section 142.362(2), RSMo.*

(1) The term distributor shall include the persons defined in section 142.362(2), RSMo. A person also may apply for a special fuel distributor's license if s/he—

(A) Has a bulk plant storage facility and tank wagon delivery equipment certified by

the Department of Agriculture, purchases special fuel from a licensed distributor and sells the fuel in bulk quantities; or

(B) Has a brokers special fuel from a terminal to a licensed distributor or from one (1) licensed distributor to another licensed distributor; and

(C) Has met all other licensing and bonding requirements of Chapter 142, RSMo to become licensed as a special fuel distributor.

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed March 22, 1989, effective Sept. 11, 1989.*

#### **12 CSR 10-7.280 Sale of Special Fuel to Dual Users**

*PURPOSE: This rule clarifies the taxability of special fuel sold to farmers and home heating oil customers who use the fuel for highway and exempt purposes pursuant to section 142.404(5) and (6), RSMo.*

(1) Dual user is defined as a user of special fuel who has both exempt and nonexempt bulk purchases of special fuel, where the exempt purchases of fuel are for farm equipment, home-heating purposes, railroad companies and the nonexempt purchases are for diesel-powered highway equipment.

(2) A special fuel distributor may sell special fuel to a dual user for exempt purposes without collecting the special fuel tax provided the following conditions are met:

(A) The dual user (that is, a farmer, home-heating oil customer, railroad company or a combination of these) has separate bulk storage tanks for the exempt fuel and the taxable fuel;

(B) Each tank is clearly marked to distinguish exempt fuel and taxable fuel. Example: "Farm Equipment", "Home Heating" or "Railroad Rolling Stock" for exempt fuel and "Highway" for taxable fuel;

(C) The purchaser completes and signs a special fuel exemption certificate form and files it with the distributor; and

(D) The special fuel distributor must charge and collect tax on special fuel sold for highway use (that is, delivered to the taxable fuel tank).

(3) The special fuel distributor may deduct from his/her distributor's monthly tax report exempt sales made to dual users who qualify under section (2). This deduction must be reported and documented in the same manner as other exempt sales.

(4) If a dual user has a single bulk storage tank from which s/he draws fuel for exempt and nonexempt purposes, the distributor shall charge fuel tax on all of the fuel and s/he shall not deduct any of the fuel as exempt. The purchaser may file a claim for refund with the department for fuel which has been used for nonhighway purposes. Anyone filing for refund must have records to document his/her claim.

(5) For a period of three (3) years, the purchaser must maintain records which distinguish exempt fuel purchases from taxable fuel purchases.

(6) Any dual user who is found to be in violation of section (2) shall have his/her claim of special fuel exemption disallowed by the department and s/he shall be required to purchase all special fuel tax paid and file a refund claim for the fuel tax paid on fuel used for nonhighway purposes.

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed Oct. 19, 1989, effective Feb. 25, 1990. Amended: Filed Jan. 31, 1992, effective June 25, 1992.*



MISSOURI DEPARTMENT OF REVENUE  
TAX ADMINISTRATION BUREAU  
P.O. BOX 300  
JEFFERSON CITY, MO 65105-0300

FORM <b>2992</b> (REV. 7-91)	
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**SPECIAL FUEL EXEMPTION CERTIFICATE**

ALL SELLERS WHO ARE ENGAGED AS SPECIAL FUEL DISTRIBUTORS AND HAVE CUSTOMERS WHO CLAIM SPECIAL FUEL EXEMPTIONS, MUST SECURE FROM THEIR CUSTOMERS AND RETAIN IN THEIR FILES SIGNED AND DATED INVOICES OR SALES SLIPS SUPPORTED BY THE PROPERLY EXECUTED SPECIAL FUEL EXEMPTION CERTIFICATE PERTAINING TO THE EXEMPT SALE. SUCH CERTIFICATES MUST BE UPDATED EVERY FIVE YEARS TO SUBSTANTIATE THE EXEMPT SALES, AND MUST BE MADE AVAILABLE FOR INSPECTION BY THE DIRECTOR OF REVENUE OR HIS AGENTS DURING REGULAR BUSINESS HOURS.

SELLER'S NAME	LICENSE NUMBER
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SELLER'S ADDRESS
------------------

PURCHASER'S NAME	TELEPHONE NUMBER ( )
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PURCHASER'S ADDRESS
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THIS EXEMPTION IS ISSUED TO THE ABOVE LICENSED DISTRIBUTORS FOR THE FOLLOWING PURCHASE:  
 Special Fuel Used as a Home Heating Oil   
 Special Fuel Used in Farm Machinery   
 Special Fuel Used Exclusively in Railroad Rolling Stock

I hereby certify under penalty of perjury that the special fuel purchased will be used or consumed for the off-road purposes stated above and defined by the statute quoted on the reverse side of this form. The invoices or sales slips for each individual purchase claimed under this exemption certificate will be signed and dated and such exemption certificate will be updated every five years with the above named special fuel distributor.

I further certify under penalty of perjury that if any of the special fuel on said invoice or sales slip is not used as certified above, which will make such fuel subject to the special fuel tax, I will so notify the seller and pay the tax thereon. Should I not so notify the seller, then I am liable for tax, interest, and penalty on such purchase, pursuant to the provisions of Chapter 142, RSMo.

AUTHORIZED SIGNATURE (PURCHASER OR PURCHASER'S AGENT)	DATE
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MO 890-2095 (7-91)

DISTRIBUTION: WHITE-SPECIAL FUEL DISTRIBUTOR CANARY-CUSTOMER



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Special Fuel Distributors may obtain the Special Fuel Exemption Certificates by applying to the Missouri Department of Revenue, Motor Fuel/Special Fuel Tax Section, P.O. Box 300, Jefferson City, Missouri 65105-0300 or calling (314) 751-2611.

MO 860-2085 (7-91)

FORM 2992 (7-91)

**12 CSR 10-7.290 Special Fuel Reporting Option**

(Rescinded May 30, 2004)

*AUTHORITY: section 142.621, RSMo 1986. Original rule filed Dec. 12, 1989, effective May 11, 1990. Rescinded: Filed Nov. 7, 2003, effective May 30, 2004.*

**12 CSR 10-7.300 Motor Fuel and Special Fuel Transporters**

*PURPOSE: This rule clarifies the type of transporter license needed by companies to legally haul motor fuel, special fuel, or both, on the public highways, pursuant to sections 142.270 and 142.575, RSMo (House Bill 1629, 84th General Assembly, 2nd Regular Session).*

(1) Licensed motor fuel and special fuel distributors who transport their own motor fuel or special fuel only and do not haul for hire are not required to be licensed as transporters. Their distributor licenses shall be accepted in lieu of the transporter licenses. Distributors who transport their own motor fuel shall display their motor fuel and special fuel distributor license number on the rear of each truck.

(2) Licensed motor fuel, special fuel distributors, or both, who transport motor fuel, special fuel, or both, for other distributors are required to obtain a motor fuel special fuel transport license, or both, in addition to their distributor licenses. The appropriate transporter license number(s) shall be posted on the rear of each vehicle hauling the fuel.

(3) Persons not licensed as motor fuel or special fuel distributors, who transport motor fuel or special fuel as a common carrier, must be licensed as transporters under section 142.270, RSMo.

(4) Each licensee shall display the appropriate license number(s) on the rear of every vehicle with a carrying capacity of eight hundred fifty (850) gallons or more. The license number(s) and letters shall be no less than one and one quarter inches (1 1/4") in height. The terms Motor Fuel Distributor, Special Fuel Distributor and Motor Fuel Transporter shall be abbreviated and added as a prefix to the appropriate license number. (Example: Motor Fuel Transporter License—MFT123; Special Fuel Transporter License Number—SFT12345; Motor Fuel Distributor License Number—MFD234; Special Fuel Distributor License Number—SFD23456.)

(5) The vehicle identification number (VIN) assigned to each vehicle or trailer, or both, shall be used as the individual identifying number for each vehicle in the licensee's fleet. The VIN shall be listed on the license application of the motor fuel or special fuel distributor or transporter license application.

(6) If a vehicle is taken out of service and a replacement vehicle is put into service, it is the responsibility of the licensee to ensure that distributor and transporter license numbers are removed from vehicles taken out of service and distributor and transporter license numbers are posted on replacement vehicles put into service.

(7) If a vehicle is leased by a distributor or transporter, it shall be the responsibility of the distributor or transporter to ensure that the appropriate distributor license numbers, transporter license numbers, or both, are displayed on the rear of the vehicle.

(8) Failure to display the appropriate distributor and transporter license numbers on vehicles, as required by Chapter 142, RSMo and this regulation, will subject the driver of the vehicle to penalties as prescribed in Chapter 142, RSMo.

*AUTHORITY: sections 142.270, RSMo 1986 and 142.575, RSMo Supp. 1989. Original rule filed July 2, 1990, effective Dec. 31, 1990.*

**12 CSR 10-7.310 Release of Bonding Requirements**

(Rescinded May 30, 2004)

*AUTHORITY: sections 142.100, RSMo 1986 and 142.462, RSMo Supp. 1989. Emergency rule filed Sept. 14, 1990, effective Sept. 24, 1990, expired Jan. 21, 1991. Original rule filed Sept. 14, 1990, effective Feb. 14, 1991. Rescinded: Filed Nov. 7, 2003, effective May 30, 2004.*

**12 CSR 10-7.320 Adjustments to the Distribution of Funds Allocated Pursuant to Article IV, Section 30(a) of the Missouri Constitution as Referenced in Section 142.345, RSMo**

*PURPOSE: This rule explains the information required from each city, town or village if there is a change in its population as a result of an adjustment to its population by the United States Census Bureau or as a result of an annexation or consolidation.*

(1) The population used for the distribution of motor fuel tax pursuant to Article IV, Section 30(a)1(2) shall be the latest federal decennial census.

(2) In the event that the latest census is amended by the United States Census Bureau due to a correction in the census, the Department of Revenue shall amend the population for distribution purposes under the following conditions:

(A) Notification of the correction to the last federal decennial census shall be received from the city, town or village which is affected by the correction in the census;

(B) The notification of the population change shall be accompanied by the official written notification from the United States Census Bureau;

(C) If the adjustment redistributes the total population within the state, the population of those cities, towns or villages affected shall be indicated; and

(D) If the adjustment changes the total population of the state and the population of the city, town or village, the notice shall indicate the adjustment to the total population and to the city, town or village affected.

(3) Upon receipt of the official written notification, the department shall adjust the population figures prospectively.

(4) For adjustments to the population as a result of annexation or consolidation—

(A) Each city, town or village shall file with the director a certified copy of the annexation election results or a certified copy of the ordinance approving the annexation or consolidation;

(B) The city, town or village shall also file with the director official written notification from the United States Census Bureau of the population in the annexed or consolidated area, as shown by the last federal decennial census;

(C) The official written notification shall also indicate which city, town, village or unincorporated area lost population as a result of the annexation or consolidation; and

(D) If the director of revenue receives notification before the fifteenth day of the month, the tax imposed by section (4) shall be distributed and allocated using the new information beginning with the next distribution. If notification is received after the fifteenth day of the month, the tax imposed by section (4) shall be distributed and allocated using the new information beginning with the second distribution following receipt of the notification by the director.



*AUTHORITY: sections 142.300 and 142.621, RSMo 1986. Original rule filed March 4, 1991, effective July 8, 1991.*

**12 CSR 10-7.330 Minimum/Maximum Bond Amounts**

(Rescinded May 30, 2004)

*AUTHORITY: sections 142.300 and 142.621, RSMo 1986. Original rule filed Jan. 31, 1992, effective June 25, 1992. Rescinded: Filed Nov. 7, 2003, effective May 30, 2004.*