

State of Texas Motor Fuel Tax Requirements for Motor Carriers Domiciled in Mexico

MARCH 2006

WHO NEEDS A LICENSE

Motor carriers based in Mexico and operating in Texas must have either a Texas Interstate Trucker's license or obtain a temporary Trip Permit before entering Texas.

The requirement applies to all commercial motor vehicles powered by gasoline, diesel fuel, or liquefied gas that have:

- two axles and a registered gross weight more than 26,000 pounds (11,797 kilograms); or
- three or more axles; or
- used in combination with a trailer and the registered gross weight of the vehicle and trailer together is more than 26,000 pounds (11,979 kilograms).

HOW TO OBTAIN AN INTERSTATE TRUCKER'S LICENSE

Trucking companies that make more than five trips a year into Texas must apply for an interstate trucker's license by completing the Texas Application for Fuel Tax License AP-133. There is no application fee or bond requirement.

The interstate trucker's license application (AP-133) is on the Comptroller Web site at <http://www.cpa.state.tx.us/taxinfo/tax-forms/06-forms.html>. Application forms are also available at the Comptroller field offices or by calling our Tax Assistance Section at 512/463-4600 or toll-free at 1-800-252-1383.

A separate interstate trucker's license is required for each type of fuel (gasoline, diesel fuel, or liquefied gas) consumed by commercial motor vehicle(s). The interstate trucker's license must be photocopied and placed in the cab of each commercial truck that operates into or from the state of Texas.

The interstate trucker's license is valid from the date of issuance through December 31. Licenses are automatically renewed for the next calendar year if all tax returns are filed and taxes are paid.

An interstate trucker must contact the Comptroller office when there is a change in their mailing address, phone number, or agent's name, address, or phone number. Interstate truckers must file quarterly reports.

TRIP PERMITS

Trucking companies that make five or fewer trips a year into Texas can purchase a \$50 temporary permit for each trip into Texas instead of acquiring an interstate trucker license.

How to get a trip permit:

- Purchase a \$50 cashier's check or money order payable to the Texas Comptroller of Public Accounts.
- On the face of the cashier's check or money order clearly write "Trip Permit", the license plate number or the manufacturer's vehicle identification number (VIN) of the vehicle entering Texas, and the date that the vehicle will enter Texas.
- The receipt from the cashier's check or money order should also be marked "trip permit" and identify the motor vehicle by license plate number or the manufacturer's vehicle identification number and list the date the vehicle will enter Texas.
- The receipt from the cashier's check or money order is the trip permit and must be carried in the vehicle for which the tax payment is made.
- Mail the cashier's check or money order to:

Texas Comptroller of Public Accounts
Post Office Box 13528
Austin, Texas 78711-3528
Attn: Fuel Trip Permit

A trip permit is valid for only one entry into Texas and for only 20 days from the date of entry.



"Texans want limited government, unlimited opportunity. I will fight for mainstream, Main Street results and reforms for all Texans — challenging the status quo toward smaller, smarter, faster government!"

Carole Keeton Strayhorn

CAROLE KEETON STRAYHORN
Texas Comptroller

For more information, visit our Web site www.window.state.tx.us

Receive tax help via e-mail at tax.help@cpa.state.tx.us

Trip Mileage and Route Sheet

Truck Number

Driver Name
Owner Name
Trailer Number
Trip/Load ID#



Beginning Reading	
Ending Reading	
Total Miles	

ORIGIN of this trip (City & State)			FINAL DESTINATION Of this trip (City & State)			
Additional Pick Up/ Drop Points-City/State						
Additional Pick Up/ Drop Points-City/State						
Date	State		Routes of Travel	State Line Reading (Beg Odometer)	Miles by State	Fuel Gallons

DISTANCE RECORDS

Records must be maintained on an individual-truck basis for the total miles (kilometers) traveled in Texas and in Mexico by all qualified motor vehicles traveling into or from Texas.

Trip mileage and route sheets (see example) must also be maintained to record the following information for each trip:

- date of trip (if applicable the beginning and ending dates);
- trip origin and destination;
- beginning and ending odometer or hubometer readings of the trip;
- odometer and hubometer reading when entering Texas and when exiting Texas;
- total trip miles/kilometers;
- unit number, license plate number, or vehicle identification number of the truck;
- carrier's name; and
- driver's name/signature

FUEL PURCHASE RECORDS

Records must be maintained to document the amount of fuel consumed by the commercial trucks traveling in Texas on an individual-truck basis.

When fuel is purchased at retail, the purchase invoice must include:

- date of purchase;
- name and location of the seller;
- number of gallons/liters purchased;
- type of fuel purchased
- price per gallon/liter; and
- unit number, license plate number, or vehicle identification number of the truck the fuel was delivered.

When interstate vehicles are fueled from the carrier's own bulk storage tank, a distribution log is used to record deliveries. The distribution log must have the carrier's name and address, the type of fuel, and include the following information for each delivery:

- date of delivery;
- number of gallons/liters;
- unit number, license plate number, or vehicle identification number of the truck that delivered the fuel;

- odometer or hubometer reading;
- description of vehicle or equipment if delivery is into a non-interstate licensed vehicle;
- signature of the person removing the fuel.

A carrier maintaining its own bulk storage must also keep purchase invoices on the fuel delivered into its bulk storage tank.

Mileage and fuel purchase records must be kept for four years and be available for inspection by the Comptroller or Attorney General.

QUARTERLY TAX REPORTS

Interstate truckers must file a report each calendar quarter. The interstate trucker tax report (06-125) is on the Comptroller Web site at <http://www.cpa.state.tx.us/taxinfo/taxforms/06-forms.html>. Report forms are also available at the Comptroller field offices or by calling our Tax Assistance Section at 512/463-4600 or toll free at 1-800-252-1383.

The report and tax payment are due on or before the 25th day of the month following the end of each calendar quarter. A report must be filed even if there was no travel into the state during the quarter. The Comptroller's office will send the licensed interstate trucker a preprinted report form during the last month of each quarter. Reports must be completed in US measurements.

One Liter = 0.2642 gallons

One Gallon = 3.785 liters

One Mile = 1.6093 kilometers

One Kilometer = 0.62137 miles

A licensed interstate trucker may request a refund for state tax paid on motor fuel purchased in Texas and consumed in Mexico. The trucker may be asked to furnish trip mileage and route sheets and a summary of miles traveled per vehicle and fuel purchase invoices to validate the refund. Refund requests without documentation will be denied.

A licensed interstate trucker may also owe state tax on motor fuel purchased in Mexico, but consumed traveling in Texas.

COMPTROLLER FIELD OFFICES and AGENCY CONTACTS

Laredo Field Office

1202 East Del Mar Boulevard, Suite 1
Laredo, TX 78041-2400
Phone: 956/722-2859
Fax: 956/727-1069

Brownsville Field Office

955 West Prince, Suite B
Brownsville, TX 78520-8703
Phone: 956/542-8426
Fax: 956/544-4069

Mc Allen Field Office

3231 North McColl Road
McAllen, TX 78501-5538
Phone: 956/687-9227
Fax: 956/668-1470

Corpus Christi Field Office

5155 Flynn Parkway, Suite 106
Corpus Christi, TX 78411-4319
Phone: 361/854-2600

Houston SW Field Office

9888 Bissonnet, Suite 510
Houston, TX 77036-8147
Phone: 713/777-1881

Houston SE Field Office

650 FM 1959
Houston, TX 77034-5420

Houston N Field Office

16630 Imperial Valley Dr., Suite 227
Houston, TX 77060-3411
Phone: 281/820-6005

Houston NW Field Office

1919 North Loop West, Suite 510
Houston, TX 77008-1354
Phone: 713/868-9112

San Antonio Field Office

123 Southwest Military Drive
San Antonio, TX 78221-1613
Phone: 210/924-6434
Fax: 210/924-3188

El Paso Field Office

401 East Franklin Avenue, Suite 160
El Paso, Texas 79901
Phone: 915/834-5660
Fax: 915/834-5678

Account Maintenance Division



Fuels Tax Permit Section
512/463-3678

Tax Policy

Tax Assistance Section
512/463-4600
1-800-252-1383 (Texas Toll Free)
Phone: 361/854-2600
Fax: 361/854-2791

Para asistencia en Español, llámenos gratis a

1-800-252-7875. Phone: 281/484-6533

 *Receive tax help via e-mail at tax.help@cpa.state.tx.us*
For more information, visit our Web site www.window.state.tx.us 

We're Here To Help! *Call Toll-Free!*

If you have questions or need information on a specific tax, please call our toll-free numbers:

1-800-252-5555
911 Emergency Service/Equalization Surcharge
Automotive Oil Fee
Battery Fee
Boat and Boat Motor Sales Tax
Customs Broker
Fireworks Tax
Mixed Beverage Tax
Off-Road, Heavy-Duty Diesel Equipment Surcharge
Oyster Fee
Sales and Use Taxes
Telecommunications Infrastructure Fund

1-800-252-7875
Spanish
1-800-531-1441
Fax on Demand
(Most frequently requested Sales and Franchise tax forms)

1-800-252-1382
Clean Vehicle Incentive Program
Manufactured Housing Tax
Motor Vehicle Sales Surcharge, Rental and Seller Financed Sales Tax
Motor Vehicle Registration Surcharge

1-800-252-1383
Fuels Tax
IFTA
LG Decals
Petroleum Products Delivery Fee
School Fund Benefit Fee

1-800-252-1384
Coastal Protection
Natural Gas Production Tax
Crude Oil Production Tax

1-800-252-1387
Insurance Tax

1-800-252-1385
Coin Operated Machine Tax
Hotel Occupancy Tax
1-800-252-1386
Certificates of Account Status/Good Standing
Officer and Director Information

1-800-862-2260
Cigarette and Tobacco
1-888-4-FILING (1-888-434-5464)
TELEFILE: To File by Phone

1-800-252-1389
GETPUB: To Order Forms & Publications
1-800-654-FIND (1-800-654-3463)
Treasury Find

1-800-321-2274
Unclaimed Property Claimants
Unclaimed Property Holders
Unclaimed Property Name Searches
512/463-3120 (Austin)

1-877-44RATE4 (1-877-447-2834)
Interest Rate

1-800-531-5441
Cement Tax
Inheritance Tax
Local Revenue
Miscellaneous Gross Receipts Taxes
Oil Well Servicing Tax
Sulphur Tax

1-800-531-5441 ext. 3-3630
WebFile Help

1-800-252-1381
Bank Franchise
Franchise Tax

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