

Notice

Sale of Dyed Diesel Fuel

Susan Combs
Texas Comptroller of Public Accounts

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IMPORTANT COMPLIANCE REMINDERS

Texas law allows diesel fuel suppliers, permissive suppliers and distributors to sell dyed diesel fuel directly into the fuel tanks of off-highway equipment, such as motorboats, tractors or railway engines and into the fuel supply tanks of reefer units or other stationary equipment powered by a separate motor and separate fuel supply tank from the motor vehicle.

For these sales, the purchaser is not required to provide the seller with a diesel fuel license number or end user signed statement number. However, the transaction must be documented on the sales invoice that includes:

- the preprinted name of the seller;
- name of the purchaser;
- date of delivery;
- type of fuel;
- number of gallons delivered;
- type or description of the equipment into which the fuel is delivered;

- a statement that no state tax was collected; and
- the signature of the purchaser.

An end user signed statement number, dyed diesel fuel bonded user license or other diesel fuel license (distributor, permissive supplier or supplier) **is required** when the seller delivers dyed diesel fuel into a bulk storage tank on a boat, a dock, a portable tank on a truck or any other bulk storage tank. A diesel fuel license or end user signed statement number is required in this case even when the intended use of the dyed diesel fuel is in off-highway equipment.

Texas law prohibits dyed diesel fuel from being sold or purchased with tax included.

The End User Signed Statement Number Registration, Form AP-197, and the Texas Application for Fuels Tax License, Form AP-133, are available online at <http://www.window.state.tx.us/taxinfo/taxforms/06-forms.html>.

If you have any questions regarding the sale or purchase of dyed diesel fuel or the Texas motor fuel tax laws, please contact the Comptroller's office at tax.help@cpa.state.tx.us or call us toll-free at (800) 252-1383.