

**CHAPTER 8006**  
**DEPARTMENT OF REVENUE**  
**INCOME TAX DIVISION**  
**TAX CREDITS**

8006.0100 MINNESOTA GASOLINE TAX  
REFUNDS AND CREDITS.

**8006.0100 MINNESOTA GASOLINE TAX REFUNDS AND CREDITS.**

**Subpart 1. In general.** The amount paid by a taxpayer-claimant during the taxable year as tax on gasoline (including gasohol) or special fuel may be credited against any income or excise tax due under Minnesota Statutes, chapter 290 to the extent that the gasoline was bought and used for a purpose other than use in motor vehicles or snowmobiles and to the extent that the special fuel was bought and used for a purpose other than use in licensed motor vehicles. The tax on aviation gasoline and on special fuel for aircraft cannot be used as a credit. If the credit for the amount paid as tax on gasoline or special fuel exceeds the tax due under Minnesota Statutes, chapter 290, the excess shall be refunded to the taxpayer-claimant.

A credit or refund may be claimed only for the amount paid as the Minnesota-imposed tax on gasoline or special fuel. No credit or refund may be claimed solely on the basis that the Minnesota tax was paid on gasoline or special fuel subsequently used outside Minnesota; that is, if no credit or refund of the Minnesota tax would be allowable with respect to a particular use of gasoline or special fuel inside Minnesota, then no credit or refund of the Minnesota tax will be allowable with respect to that particular use of gasoline or special fuel outside Minnesota.

**Subp. 2. Individuals.** Every individual taxpayer-claimant seeking this credit or refund must file a Minnesota individual income tax return, together with a properly completed gasoline tax credit form to be furnished by the commissioner. However, individuals classified as exempt from income tax under Minnesota Statutes, section 290.05, subdivision 1, need only file the properly completed gasoline tax credit form in order to claim a refund.

**Subp. 3. Trusts and estates.** Every trust and every estate seeking this credit or refund must file a Minnesota fiduciary income tax return, together with a properly completed gasoline tax credit form to be furnished by the commissioner. However, trusts and estates classified as exempt from income tax under Minnesota Statutes, section 290.05, subdivision 1, need only file the properly completed gasoline tax credit form in order to claim a refund.

**Subp. 4. Corporations.** Every corporation seeking this credit or refund must file a Minnesota corporate income tax return, together with a properly completed gasoline tax credit form to be furnished by the commissioner. However, corporations classified as exempt from income and excise taxes under Minnesota Statutes, section 290.05, subdivision 1, need only file the properly completed gasoline tax credit form in order to claim a refund.

**Subp. 5. Information required.** The gasoline tax credit form shall contain all of the following information:

A. the claimant's name, address, and Minnesota tax identification number or social security number, whichever is applicable;

B. if the claimant is exempt from income and excise taxes under Minnesota Statutes, section 290.05, subdivision 1, the signature of the claimant or the signature and title of the claimant's duly authorized representative, whichever is applicable;

C. the preparer's signature, address, and Minnesota tax identification number or social security number, whichever is applicable;

D. a description of the use or uses made of the gasoline, gasohol, and special fuel on which this claim is based;

E. dates of purchase and total gallonage of Minnesota gasohol used in boats. For purposes of this item and of item G, the words "Minnesota gasohol" shall mean gasohol in which the alcohol contained therein has been distilled in Minnesota from agricultural products produced in Minnesota;

F. dates of purchase and total gallonage of gasoline and non-Minnesota gasohol used in boats. For purposes of this item and of item H, the words "non-Minnesota gasohol" shall mean any gasohol which does not fall within the definition of "Minnesota gasohol" as set forth in item E;

G. dates of purchase and total gallonage of Minnesota gasohol used for a purpose for which a credit or refund is allowable under subpart 1, other than boat use; and

H. dates of purchase and total gallonage of gasoline, non-Minnesota gasohol, and special fuel used for a purpose for which a credit or refund is allowable under subpart 1, other than boat use.

**Subp. 6. Information returns.** Information returns filed by partnerships and by qualifying electing small business corporations (qualifying Subchapter S corporations) must include the names and addresses of all partners or all shareholders entitled to a distributive share of the Minnesota gasoline tax credit and the amount of such distributive share to which each is entitled.

**Subp. 7. Filing requirements.** A claim for credit or refund of the Minnesota tax on gasoline or special fuel shall be filed only once per calendar or fiscal year. The due date for filing such a claim shall be the same as the due date specified in Minnesota Statutes, section 290.42 for filing an income or excise tax return. For purposes of determining the due date for filing a claim, cities, counties, school districts, and other organizations classified as exempt from income and excise taxes under Minnesota Statutes, section 290.05, subdivision 1 shall be treated as if they were corporations.

**Subp. 8. Applicability.** All of the provisions contained in Minnesota Statutes, chapter 290 are applicable to claims filed for purposes of securing a credit or refund of the Minnesota tax on gasoline or special fuel, including but not limited to, provisions governing the statute of limitations on allowable claims and provisions setting forth the penalties to be invoked for filing false claims.

**Subp. 9. Motor vehicle with a power takeoff.** As used in this rule, the words "motor vehicle with a power takeoff" mean any motor vehicle or licensed motor vehicle whose motor is used for the dual purpose of propelling the vehicle and the operation of special equipment by means of a power takeoff.

No refund or credit is allowable with respect to the tax paid on gasoline or special fuel used in a motor vehicle with a power takeoff which can be operated while the vehicle is being propelled on the public highways unless such vehicle is equipped with an automatic metering device approved by the commissioner which accurately measures the amount of fuel which is consumed when the vehicle is stationary and not being propelled on the public highways.

A refund or credit is allowable with respect to the tax paid on gasoline or special fuel used in a motor vehicle with a power takeoff if the vehicle has two separate fuel supply tanks, one for use when the special equipment is being operated and the other when the vehicle is being propelled on the public highways, and if the use of the fuel from the appropriate supply tank is automatically controlled.

A refund or credit is allowable with respect to the tax paid on gasoline or special fuel used in a motor vehicle with a power takeoff provided that such claim is supported by complete and detailed records that will clearly and accurately

establish the amount of gasoline or special fuel used for purposes other than propelling the vehicle on the public highways or provided such vehicle is equipped with an automatic metering device approved by the commissioner. Such records shall include, but not be limited to, all of the following information which is applicable to the claimant's situation: type of operation, dates of operation, name of customer, miles traveled, hours of operation of special equipment, age of equipment, and results of tests determining engine performance during highway and power takeoff operations. The use of separate fuel tanks and/or hubometers are not sufficient in themselves to qualify as complete and accurate records. Estimates of the amount of fuel used, regardless of how reasonable they may be, are not acceptable.

**Subp. 10. Off-public-highway use.** If a motor vehicle or a licensed motor vehicle is used entirely off the public highways, a refund or credit of the tax paid on gasoline or special fuel is allowable.

If a motor vehicle or a licensed motor vehicle is used both on and off the public highways, a refund or credit of the tax paid on gasoline or special fuel used for purposes other than propelling the vehicle on the public highways is allowable provided such claim is supported by complete and detailed records that will clearly and accurately establish such amounts of fuel. Such records shall include, but not be limited to, all of the following information which is applicable to the claimant's situation: type of operation, dates of operation, miles traveled on public highways, miles traveled on private roads, hours of travel off the public highways, age of equipment, and results of tests determining engine performance during off-highway use. Estimates of such amounts, regardless of how reasonable they may be, are not acceptable.

**Subp. 11. Gasoline or special fuel lost by accident.** No refund or credit is allowable with respect to the tax paid on gasoline or special fuel which is lost through spillage or accident except while in the possession of a distributor or dealer.

**Subp. 12. Gasoline not used by claimant.** No refund or credit is allowable with respect to the tax paid on gasoline which has not been purchased and used by the claimant.

**Subp. 13. Gasoline or special fuel used by state.** No refund is allowable with respect to the tax paid on gasoline used in motor vehicles or special fuel used in licensed motor vehicles owned by the state of Minnesota, including any of its municipalities and school districts, if such motor vehicles or licensed motor vehicles are used on the public highways.

**Statutory Authority:** *MS s 290.52; 296.27*

**8006.0200** [Repealed, 1Sp1985 c 14 art 1 s 59]