

CHAPTER 296A

TAX ON PETROLEUM AND OTHER FUELS

296A.16 Refund or credit.

296A.18 Apportionment of tax; deposit of proceeds.

296A.16 REFUND OR CREDIT.*[For text of subs 1 to 4, see M.S.1998]*

Subd. 4a. **Undyed kerosene; refunds.** Notwithstanding subdivision 1, the commissioner shall allow a refund of the tax paid on undyed kerosene used exclusively for a purpose other than as fuel for a motor vehicle using the streets and highways. To obtain a refund, the person making the sale to an end user must meet the Internal Revenue Service requirements for sales from a blocked pump. A claim for a refund may be filed as provided in this section.

Subd. 4b. **Racing gasoline; refunds.** Notwithstanding subdivision 1, the commissioner shall allow a licensed distributor a refund of the tax paid on leaded gasoline of 110 octane or more that does not meet ASTM specification D4814 for gasoline and that is sold in bulk for use in nonregistered motor vehicles. A claim for a refund may be filed as provided for in this section.

*[For text of subs 5 to 8, see M.S.1998]***History:** 1999 c 243 art 7 s 2,3**296A.18 APPORTIONMENT OF TAX; DEPOSIT OF PROCEEDS.***[For text of subs 1 and 2, see M.S.1998]*

Subd. 3. **Snowmobile.** Approximately one percent in fiscal years 1998, 1999, and 2000, and three-fourths of one percent thereafter, of all gasoline received in and produced or brought into this state, except gasoline used for aviation purposes, is being used as fuel for the operation of snowmobiles in this state, and of the total revenue derived from the imposition of the gasoline fuel tax for uses other than for aviation purposes, one percent in fiscal years 1998, 1999, and 2000, and three-fourths of one percent thereafter, of such revenues is the amount of tax on fuel used in snowmobiles operated in this state.

*[For text of subs 4 to 9, see M.S.1998]***History:** 1999 c 238 art 2 s 68**NOTE:** Subdivision 3 was also amended by Laws 1999, chapter 231, section 180, to read as follows:

"Subd. 3. **Snowmobile.** Approximately one percent of all gasoline received in and produced or brought into this state, except gasoline used for aviation purposes, is being used as fuel for the operation of snowmobiles in this state, and of the total revenue derived from the imposition of the gasoline fuel tax for uses other than for aviation purposes, one percent of such revenues is the amount of tax on fuel used in snowmobiles operated in this state."