

April 5, 2001

S 967. VARIOUS MOTOR FUEL TAX CHANGES. TO MAKE TECHNICAL AND

ADMINISTRATIVE CHANGES TO THE MOTOR FUELS TAX LAWS. Authorizes employees, officers, and agents of the state with access to tax information to disclose the name and identifying information of motor carriers whose licenses have been revoked to the administrator of a national criminal justice system database that makes the information available only to criminal justice and public safety organizations. Authorizes refunds of motor fuel taxes for entities whose use of motor fuel is tax-exempt, persons who sell motor fuels to such entities, and companies that issue credit cards to such entities for purchases made using the credit card. Authorizes Sec'y of Revenue to require credit card companies that file for motor fuel tax refunds to file a bond, if the Sec'y determines after an audit that a bond is needed to protect the state from loss. Under current law, distributors who sell kerosene to end users who will use the fuel only for heating are eligible for tax refunds. Bill extends eligibility for such refunds to distributors who sell to end users who will use the fuel for drying crops or a manufacturing process. Makes additional clarifying and conforming changes. Sections pertaining to motor fuel tax refunds effective Oct. 1, 2001; remainder effective when it becomes law.

Intro. by Kerr.

Ref. to Finance	GS 105
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June 19, 2001

SL 2001-205 (S 967). VARIOUS MOTOR FUEL TAX CHANGES. AN ACT TO MAKE TECHNICAL AND ADMINISTRATIVE CHANGES TO THE MOTOR FUELS TAX LAW.

Summarized in *Daily Bulletin* 4/5/01 and 5/22/01. Enacted June 15, 2001. Sections 3-7 of this act are effective Oct. 1, 2001. Section 6 applies to sales made on or after Oct. 1, 2001. The remainder of this act is effective June 15, 2001.