

Accidental Mixture of Gasoline and Special Fuel Accidental Mixture of Dyed and Undyed Special Fuel

In the event gasoline and special fuel or dyed and undyed special fuel on which the tax has been previously paid are accidentally mixed, the licensed distributor or the person owning the mixture may be entitled to a credit.

Gasoline and Special Fuel Mixture

When gasoline and special fuel are accidentally mixed, a credit may be allowed if the mixture is shipped out of the state or sent to a refinery or storage terminal within this state.

Dyed and Undyed Special Fuel Mixture

When dyed and undyed special fuel are accidentally mixed, the mixture is converted to off road use and a credit may be allowed for any taxes exceeding 5.75 cents per gallon.

Notifying the Department

The licensed distributor or the person owning the mixture must notify the department in writing immediately after gaining knowledge of the accidental mixture. The Department of Revenue must supervise the unloading of the mixture if the mixture is shipped to a barge or pipeline terminal for storage, brought up to gasoline specifications, or lowered to special fuel specifications within this state.

Claim for Credit

The licensed distributor or the person owning the mixture must send a written request within three years after the date of the accidental mixture. Satisfactory proof must be provided such as invoices, bills of lading and/or delivery tickets. The department will notify the claimant in writing whether or not the credit was approved. If approved, the credit may be used on the next tax return. A refund may be issued if the credit cannot be used within six months.

