

## Marine Dealer's Permit

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*Special fuel sold to be used as fuel by any boat, vessel, ship, towboat, or dredge-boat is exempt from the tax assessed on special fuel. This also includes special fuel sold to the holder of a Marine Dealer's Permit for resale or distribution for use in a boat, vessel, ship, towboat, or dredge-boat.*

### **Marine Dealers**

Any person selling special fuel from marine or dockside storage facilities for use in boats, vessels, barges, or ships is considered a Marine Dealer. An application for a Marine Dealer's Permit must be submitted before any person purchases and stores diesel fuel or kerosene in marine storage, dockside storage or in barges for sale or delivery to boats. If approved, the Department of Revenue will issue a permit that authorizes the applicant to engage in business as a Marine Dealer. This permit is not assignable or transferable beyond the approved dealer.

### **Registering for the Marine Dealer's Permit**

Registration for the Marine Dealer's Permit can be completed through the Taxpayer Access Point (TAP) on the Department of Revenue's website.

When registering through TAP, the Dealer will register under the special fuel tax distributor permit type and indicate that the dealer will be selling diesel fuel for marine use when prompted. A permit will not be issued until a surety or cash bond is received.

