

## RULE

### Department of Revenue and Taxation Policy Services Division

#### Use of Dyed Special Fuel by Fire Trucks (LAC 61:I.3363)

Under the authority of R.S. 47:1511, and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue issues LAC 61:I.3363 to provide guidance as to the information to be submitted for the purpose of applying for an "FD" number as provided in R.S. 47:803.2.

Act 28 of the 2002 Regular Session of the Louisiana Legislature enacted R.S. 47:901(13) defining, for the purposes of the Special Fuels Tax Law, "fire trucks" to mean vehicles built with the capability of operating fire fighting equipment such as hoses, ladders, and pumps and carrying teams of firefighters to fire scenes. Act 28 also enacted R.S. 47:803.2 to allow fire departments or districts that meet certain qualifications to purchase untaxed dyed special fuel for use in the operation of fire trucks and to remit the applicable state special fuels tax directly to the Department of Revenue on a monthly basis.

To qualify for the direct payment "FD" number, the fire department or district must certify to the Department of Revenue that the department or district does not have access to bulk storage for tax-paid clear special fuels, that tax-paid clear special fuel is not available within the fire district, and that the only special fuel available within the fire district for use in the fire trucks is untaxed dyed special fuel.

This rule outlines the type of information that is needed to accompany the application for the "FD" number so that representatives of the Department may determine whether the applying fire department/district meets the established qualifications.

### Title 61

#### DEPARTMENT OF REVENUE

#### Part I. Taxes Collected and Administered by the Secretary of Revenue

#### Chapter 33. Petroleum Products: Special Fuels Tax Subchapter B. Users of Special Fuel

#### §3363. Use of Dyed Special Fuel by Fire Trucks

A. Before purchasing untaxed dyed special fuel to be used for taxable purposes in fire trucks as defined in R.S. 47:801(13), the fire department or district must submit a Registration Application with the Department of Revenue to obtain a direct payment "FD" number for reporting untaxed dyed special fuel purchases and remitting the applicable state tax on the fuel used for taxable purposes.

B. The application must be made on a form as prescribed by the secretary and include the following information:

1. the vehicles and equipment for which application is being made;
2. the geographical location and boundaries of the fire district including a map of the fire district;
3. a list of service stations and retail fuel outlets providing special fuel located within the fire district complete with their addresses; and
4. the availability of bulk fuel storage within the fire district to which the fire trucks are authorized access.

C. After an inspection by representatives of the Department, if the qualifications are met, an "FD" number

and certificate will be issued to the applicant that will allow the fire department or district to purchase dyed special fuel for the operation of fire trucks as defined in R.S. 47:801(13).

D. Holders of "FD" numbers shall file a report with the Department on a monthly basis and provide the information so required in accordance with R.S. 47:803.2.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Office of Legal Affairs, Policy Services Division, LR 28:0000 (November 2002).

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Secretary

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