

**ARIZONA DEPARTMENT OF TRANSPORTATION
MOTOR VEHICLE DIVISION
1801 W. JEFFERSON - P.O. BOX 2100 - MAIL DROP 521M
PHOENIX, ARIZONA 85005**

**INFORMATION SHEET
SALES OF USE FUEL TO QUALIFYING VEHICLES
EFFECTIVE 1/1/1998**

Tax on use fuel sold for use in qualifying vehicles is at the rate of .18 cents a gallon. Since the retailer of the fuel will have paid .27 cents a gallon when purchasing use fuel for sale, there is a refund of .09 cents a gallon. Qualifying vehicles include light class motor vehicles and exempt vehicles.

“Light Class Motor Vehicles” are defined as any motor vehicles using use fuel (diesel) on the highways of this state except for use class vehicles. Use class vehicles include a road tractor, a truck tractor, a truck, having a declared gross vehicle weight of more than 26,000 pounds or having more than two axles or a passenger carrying motor vehicle designed to seat more than 20 occupants.

“Exempt Vehicles” are use class vehicles, which by their use are exempt under “28-5432.” This includes the following:

1. Motor Vehicle owned and operated by a religious institution and that is used exclusively for the transportation of property produced and distributed for charitable purposes without compensation. A religious institution is one that holds regular meetings at an established place at least once a week in at least five cities or towns in Arizona.
2. Motor Vehicle owned and operated by a nonprofit school and that is recognized as being tax exempt by the federal or state government if used exclusively for transportation of pupils or training of pupils or transportation of property for charitable purposes without compensation.
3. Motor Vehicle owned by a non-profit organization in Arizona that presents a form to ADOT pursuant to ARS “26-318”.
4. Vehicle owned and operated by a foreign government, a consul or any other official representative of a foreign government, by the United States, by a state or political subdivision of a state or political subdivision of a state or by an Indian tribal government.
5. Motor Vehicle that is privately owned and operated exclusively as a school bus pursuant to a contract with a school district pursuant to ARS “28-5432.5”.

Reporting forms with instructions will be sent separately in order for vendors to apply for refund on fuel sold at the lower tax rate to operators of qualifying vehicles.

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DECLARATION OF STATUS OF
A LIGHT CLASS OR EXEMPT MOTOR VEHICLE

Arizona Revised Statutes (ARS) 28-5708 imposes the use fuel tax on light class motor vehicles as defined under ARS 28-5701 and on exempt vehicles pursuant to ARS 28-5432 at .18 cents per gallon. In order for the vendor of the fuel to charge the appropriate tax rate for use fuel used in light class and exempt vehicles, the purchaser must declare that the vehicles qualify for the lower rate of tax. This declaration is required for unmanned (cardlock) locations. Without a valid declaration, the vendor at an unmanned location is required to charge the purchaser the full tax rate of .27 cents a gallon.

The use fuel tax is imposed on use fuel used in the propulsion of a motor vehicle on a highway in this state. The use fuel taxes imposed are conclusively presumed to be direct taxes on the consumer, but are collected and remitted to the department by suppliers for the purpose of convenience and facility only. The owner of the vehicles or its authorized designee is ultimately responsible for the declaration made concerning the status of light class or exempt vehicles.

The department may request additional information from the owner/taxpayer to verify any claim or purchase of liquid use fuel at the .18 cents tax rate.

This form or a facsimile thereof must be completed in its entirety and submitted to the vendor of use fuel with original signature. This document is subject to annual verification of its validity by the vendor.

The vendor shall keep the original signed document on file for review by the department. The purchaser shall keep a signed copy on file. The original submittal must be accompanied by a vehicle schedule. The purchaser of the fuel upon request shall provide documentation for any subsequent disposal of vehicles or purchase of additional vehicles to the department.

PURCHASER IDENTIFICATION

Name _____

Address _____

Telephone Number (____) _____

The Schedule of Qualified Vehicles must be attached to this declaration. The schedule may be prepared in an alternate manner provided the listing contains at least the same information required by this schedule.

CERTIFICATION

Any abuse, misuse or unauthorized use of this Declaration is subject to assessment of additional taxes due with associated penalties and interest.

I, (print full name) _____ hereby certify that the listed vehicles qualify as light class motor vehicles or exempt vehicles under statutory provisions and there fore use fuel used in these vehicles is subject to the .18 cents tax provision as delineated in ARS 28-5708.

Signature of purchaser or authorized designee:

_____ Date _____

Title _____