

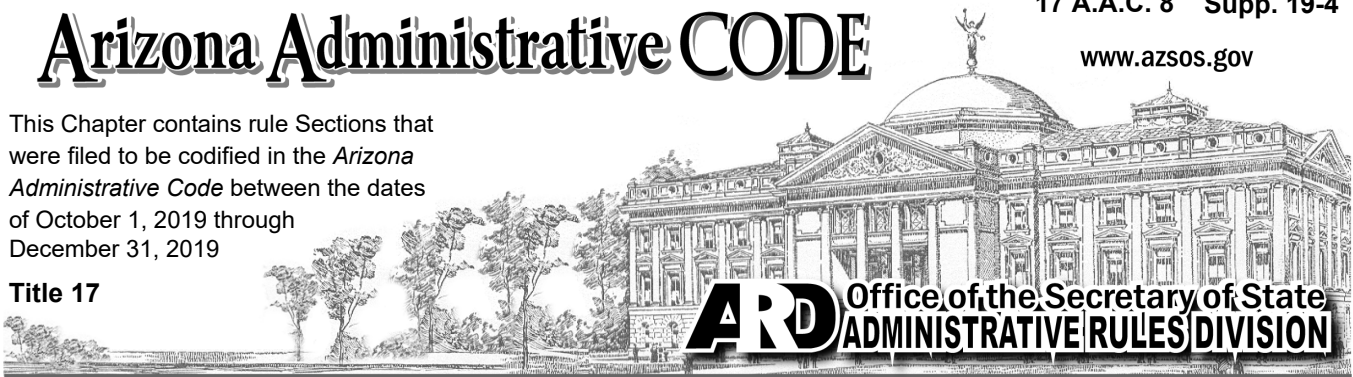
Arizona Administrative CODE

17 A.A.C. 8 Supp. 19-4

www.azsos.gov

This Chapter contains rule Sections that were filed to be codified in the *Arizona Administrative Code* between the dates of October 1, 2019 through December 31, 2019

Title 17



TITLE 17. TRANSPORTATION

CHAPTER 8. DEPARTMENT OF TRANSPORTATION - FUEL TAXES

The table of contents on the first page contains quick links to the referenced page numbers in this Chapter. Refer to the notes at the end of a Section to learn about the history of a rule as it was published in the *Arizona Administrative Register*.

Sections, Parts, Exhibits, Tables or Appendices codified in this supplement. The list provided contains quick links to the updated rules.

R17-8-401.	Definitions	2	R17-8-501.	Definitions	3
R17-8-403.	Electronic Funds Transfer Declaration	2	R17-8-502.	Applicability: General Provisions	3
R17-8-404.	Procedures for Payment	2	R17-8-504.	Data Elements and Format	3

Questions about these rules? Contact:

Name: Candace Olson, Rules Analyst
Address: Rules and Policy Development
Department of Transportation
206 S. 17th Ave., Mail Drop 140A
Phoenix, AZ 85007
Telephone: (602) 712-4534
Fax: (602) 712-3232
E-mail: COlson2@azdot.gov
Web site: <http://azdot.gov/about/government-relations>

The release of this Chapter in Supp. 19-4 replaces Supp. 18-4, 1-10 pages

Please note that the Chapter you are about to replace may have rules still in effect after the publication date of this supplement. Therefore, all superseded material should be retained in a separate binder and archived for future reference.

PREFACE

Under Arizona law, the Department of State, Office of the Secretary of State (Office), accepts state agency rule filings and is the publisher of Arizona rules. The Office of the Secretary of State does not interpret or enforce rules in the *Administrative Code*. Questions about rules should be directed to the state agency responsible for the promulgation of the rule.

Scott Cancelosi, Director
ADMINISTRATIVE RULES DIVISION

RULES

The definition for a rule is provided for under A.R.S. § 41-1001. “‘Rule’ means an agency statement of general applicability that implements, interprets, or prescribes law or policy, or describes the procedures or practice requirements of an agency.”

THE ADMINISTRATIVE CODE

The *Arizona Administrative Code* is where the official rules of the state of Arizona are published. The *Code* is the official codification of rules that govern state agencies, boards, and commissions.

The *Code* is separated by subject into titles. Titles are divided into chapters. A chapter includes state agency rules. Rules in chapters are divided into Articles, then Sections. The “R” stands for “rule” with a sequential numbering and lettering outline separated into subsections.

Rules are codified quarterly in the *Code*. Supplement release dates are printed on the footers of each chapter.

First Quarter: January 1 - March 31

Second Quarter: April 1 - June 30

Third Quarter: July 1 - September 30

Fourth Quarter: October 1 - December 31

For example, the first supplement for the first quarter of 2019 is cited as Supp. 19-1.

Please note: The Office publishes by chapter, not by individual rule section. Therefore there might be only a few sections codified in each chapter released in a supplement. Historical notes at the end of a section provide an effective date and information when a rule was last updated.

AUTHENTICATION OF PDF CODE CHAPTERS

The Office began to authenticate chapters of the *Administrative Code* in Supp. 18-1 to comply with A.R.S. § 41-1012(B) and A.R.S. § 5302(1), (2)(d) through (e), and (3)(d) through (e).

A certification verifies the authenticity of each *Code* chapter posted as it is released by the Office of the Secretary of State. The authenticated pdf of the *Code* includes an integrity mark with a certificate ID. Users should check the validity of the signature, especially if the pdf has been downloaded. If the digital signature is invalid it means the document’s content has been compromised.

HOW TO USE THE CODE

Rules may be in effect before a supplement is released by the Office. Therefore, the user should refer to issues of the *Arizona Administrative Register* for recent updates to rule Sections.

ARIZONA REVISED STATUTE REFERENCES

The Arizona Revised Statutes (A.R.S.) are available online at the Legislature’s website, www.azleg.gov. An agency’s authority

note to make rules is often included at the beginning of a chapter. Other Arizona statutes may be referenced in rule under the A.R.S. acronym.

SESSION LAW REFERENCES

Arizona Session Law references in a chapter can be found at the Secretary of State’s website, under Services-> Legislative Filings.

EXEMPTIONS FROM THE APA

It is not uncommon for an agency to be exempt from the steps outlined in the rulemaking process as specified in the Arizona Administrative Procedures Act, also known as the APA (Arizona Revised Statutes, Title 41, Chapter 6, Articles 1 through 10). Other agencies may be given an exemption to certain provisions of the Act.

An agency’s exemption is written in law by the Arizona State Legislature or under a referendum or initiative passed into law by Arizona voters.

When an agency files an exempt rulemaking package with our Office it specifies the law exemption in what is called the preamble of rulemaking. The preamble is published in the *Register* online at www.azsos.gov/rules, click on the *Administrative Register* link.

Editor’s notes at the beginning of a chapter provide information about rulemaking sections made by exempt rulemaking. Exempt rulemaking notes are also included in the historical note at the end of a rulemaking Section.

The Office makes a distinction to certain exemptions because some rules are made without receiving input from stakeholders or the public. Other exemptions may require an agency to propose exempt rules at a public hearing.

EXEMPTIONS AND PAPER COLOR

At one time the office published exempt rules on either blue or green paper. Blue meant the authority of the exemption was given by the Legislature; green meant the authority was determined by a court order. In 2001 the Office discontinued publishing rules using these paper colors.

PERSONAL USE/COMMERCIAL USE

This chapter is posted as a public courtesy online, and is for private use only. Those who wish to use the contents for resale or profit should contact the Office about Commercial Use fees. For information on commercial use fees review A.R.S. § 39-121.03 and 1 A.A.C. 1, R1-1-113.

Rhonda Paschal, managing rules editor, assisted with the editing of this chapter.



Administrative Rules Division

The Arizona Secretary of State electronically publishes each A.A.C. Chapter with a digital certificate. The certificate-based signature displays the date and time the document was signed and can be validated in Adobe Acrobat Reader.

TITLE 17. TRANSPORTATION**CHAPTER 8. DEPARTMENT OF TRANSPORTATION - FUEL TAXES****ARTICLE 1. RESERVED****ARTICLE 2. RESERVED****ARTICLE 3. RESERVED****ARTICLE 4. ELECTRONIC FUNDS TRANSFERS**

Article 4, consisting of Sections R17-8-401 through R17-8-405, made by final rulemaking at 15 A.A.R. 225, effective March 7, 2009 (Supp. 09-1).

Section	
R17-8-401.	Definitions 2
R17-8-402.	Applicability 2
R17-8-403.	Electronic Funds Transfer Declaration 2
R17-8-404.	Procedures for Payment 2
R17-8-405.	Remedies 2

ARTICLE 5. ELECTRONIC FUEL TAX REPORTING

Article 5, consisting of Sections R17-8-501 through R17-8-506, made by final rulemaking at 15 A.A.R. 278, effective March 7, 2009 (Supp. 09-1).

Section	
R17-8-501.	Definitions 3
R17-8-502.	Applicability; General Provisions 3
R17-8-503.	Method and Medium of Transmission 3

R17-8-504.	Data Elements and Format 3
R17-8-505.	Record Retention; Audit 3
R17-8-506.	Remedies and Waiver 3

ARTICLE 6. MOTOR FUEL REFUNDS

Article 6, consisting of Sections R17-8-601 through R17-8-611, made by final rulemaking at 14 A.A.R. 399, effective March 8, 2008 (Supp. 08-1).

Section	
R17-8-601.	Definitions and General Provisions 4
Table 1.	 6
R17-8-602.	Exports 6
R17-8-603.	Use Fuel Vendors 6
R17-8-604.	Off-Highway 7
R17-8-605.	Idle Time 8
R17-8-606.	Tribal Government 9
R17-8-607.	Tribal Member 9
R17-8-608.	Transport of Forest Products; Healthy Forest Initiative 10
R17-8-609.	Motor Vehicle Fuel Used in Aircraft 10
R17-8-610.	Motor Fuel Losses Caused by Fire, Theft, Accident, or Contamination 10
R17-8-611.	Bulk Purchase of Use Fuel 10

CHAPTER 8. DEPARTMENT OF TRANSPORTATION - FUEL TAXES

ARTICLE 1. RESERVED**ARTICLE 2. RESERVED****ARTICLE 3. RESERVED****ARTICLE 4. ELECTRONIC FUNDS TRANSFERS****R17-8-401. Definitions**

In addition to the definitions provided under A.R.S. §§ 28-101 and 28-5601, the following terms apply to this Article:

“ACH credit” means an electronic funds transfer:

Generated by a licensee, and
Cleared through an ACH for deposit to the Department account.

“ACH debit” means an electronic funds transfer from a licensee’s account:

Authorized by a licensee-signed authorization agreement,
Generated at a licensee’s instruction, and
Cleared through an ACH for deposit to the Department account.

“ADOT account number” means a confidential number assigned by the Department that identifies a licensee.

“Authorized representative” means the owner, officer, or managing person of the licensee.

“Automated Clearing House,” or “ACH,” means a central distribution and settlement point for the electronic clearing of debits and credits between financial institutions.

“Cash Concentration or Disbursement Plus,” or “CCD+,” means the standardized data format approved by Nacha for remitting tax payments electronically.

“Electronic Fuel Tax Program” means the Department program for the electronic filing of fuel tax reports and payment of fuel taxes.

“Electronic fuel tax report” means the monthly fuel tax report required under A.R.S. Title 28, Chapter 16, Article 1, filed pursuant to the Electronic Fuel Tax Program.

“Electronic funds transfer” means a transmission of funds by electronic means to order, instruct, or authorize a financial institution to debit or credit an account pursuant to the Electronic Fuel Tax Program.

“Financial institution” means a licensed bank, savings and loan association, mutual savings bank or credit union.

“Licensee” means a person licensed under A.R.S. Title 28, Chapter 16, Article 1.

“Nacha” is a not-for-profit association that oversees the ACH network.

“Payment information” means data the Department requires of a licensee when making an electronic funds transfer.

“State servicing bank” means the financial institution contracted to perform banking functions on behalf of the state.

Historical Note

New Section made by final rulemaking at 15 A.A.R. 225, effective March 7, 2009 (Supp. 09-1). Amended by final expedited rulemaking at 25 A.A.R. 3573, with an immediate effective date of December 3, 2019 (Supp. 19-4).

R17-8-402. Applicability

- A. A licensee authorized by the Department to file electronic fuel tax reports under A.R.S. Title 28, Chapter 16, shall remit payments to the Department by electronic funds transfer as provided under A.R.S. §§ 28-374, 28-5930, and this Article.

- B. Payments subject to this Article include any tax or fee associated with:

1. Filing original or amended tax reports,
2. Taxpayer billings associated with tax reports, or
3. Audit assessments associated with tax reports.

Historical Note

New Section made by final rulemaking at 15 A.A.R. 225, effective March 7, 2009 (Supp. 09-1).

R17-8-403. Electronic Funds Transfer Declaration

- A. Prior to remitting an initial payment by electronic funds transfer, and within 30 days prior to any change in the method of payment transfer, a licensee shall file with the Department an electronic funds transfer declaration.
- B. The electronic funds transfer declaration shall be made on a form approved by the Department and shall contain the following:
1. Licensee name;
 2. Licensee Employer Identification Number (EIN);
 3. Business address;
 4. ADOT account number;
 5. Payment type;
 6. Either ACH credit or ACH debit payment method;
 7. Name, title, email address, and phone number of contact person;
 8. Signature of the authorized representative of the licensee; and
 9. Any other information required by the Director.

Historical Note

New Section made by final rulemaking at 15 A.A.R. 225, effective March 7, 2009 (Supp. 09-1). Amended by final expedited rulemaking at 25 A.A.R. 3573, with an immediate effective date of December 3, 2019 (Supp. 19-4).

R17-8-404. Procedures for Payment

- A. All electronic funds transfers shall be in compliance with the Nacha Operating Rules and Guidelines.
- B. A licensee may remit payments by either ACH credit or ACH debit.
- C. A licensee using the ACH credit method shall ensure that all ACH credit transfers are in the CCD+ addenda format and contain all information required by the Department and the licensee’s financial institution to process the transfer.
- D. A licensee using the ACH debit method shall electronically communicate the following payment information to the state servicing bank:
1. ADOT account number,
 2. Payment amount, and
 3. Any other information required by the Director.

Historical Note

New Section made by final rulemaking at 15 A.A.R. 225, effective March 7, 2009 (Supp. 09-1). Amended by final expedited rulemaking at 25 A.A.R. 3573, with an immediate effective date of December 3, 2019 (Supp. 19-4).

R17-8-405. Remedies

- A. Violations of this Article shall result in the assessment of applicable penalties, interest, and late filing fees pursuant to A.R.S. Title 28, Chapter 16.
- B. Licensure shall be subject to cancellation by the Department upon a licensee’s failure to comply with this Chapter and A.R.S. Title 28, Chapter 16 or 25, for failing to file an electronic report as required under A.R.S. § 28-5930.
- C. Remedies are cumulative. A cancellation of licensure under this Chapter or A.R.S. Title 28, Chapters 16 and 25, shall not terminate any reporting requirement or fee, tax, penalty or interest obligation.

CHAPTER 8. DEPARTMENT OF TRANSPORTATION - FUEL TAXES

Historical Note

New Section made by final rulemaking at 15 A.A.R. 225, effective March 7, 2009 (Supp. 09-1).

ARTICLE 5. ELECTRONIC FUEL TAX REPORTING**R17-8-501. Definitions**

In addition to the definitions provided under A.R.S. §§ 28-101 and 28-5601, the following terms apply to this Article:

“Applicant” means a person applying for licensure under A.R.S. Title 28, Chapter 16, Article 1.

“Electronic Fuel Tax Program” has the same meaning as defined in R17-8-401.

“Electronic fuel tax report” has the same meaning as defined in R17-8-401.

“Electronic Fuel Tax Reporting Agreement” means the contract between the Department and each licensee pertaining to filing electronic fuel tax reporting requirements in the form and containing such terms and conditions as established by the Director from time to time.

“Electronic funds transfer” has the same meaning as defined in R17-8-401.

“Fuel Tax Suite” means the secure website provided by the Department for filing fuel tax reports and accessing a licensee’s fuel tax account.

“Licensee” has the same meaning as defined in R17-8-401.

“Secure Access Gateway” means the Department’s secure network application that allows a remote user to connect to the Fuel Tax Suite.

Historical Note

New Section made by final rulemaking at 15 A.A.R. 278, effective March 7, 2009 (Supp. 09-1). Amended by final expedited rulemaking at 25 A.A.R. 3573, with an immediate effective date of December 3, 2019 (Supp. 19-4).

R17-8-502. Applicability; General Provisions

- A. For the purpose of administering the reporting requirements under A.R.S. Title 28, Chapter 16, Articles 1 and 5, a licensee shall participate in the Electronic Fuel Tax Program as provided under this Article.
- B. Each applicant and licensee shall apply for Department authorization to submit electronic fuel tax reports as required by the Department.
- C. Each applicant and licensee shall enter into an Electronic Fuel Tax Reporting Agreement as a condition of licensure.
- D. A licensee authorized by the Department to file electronic fuel tax reports shall complete monthly fuel tax reports only by means of the Electronic Fuel Tax Program and shall not submit such reports in paper form.
- E. A licensee authorized by the Department to file electronic fuel tax reports shall submit fuel tax payments by electronic funds transfer as provided under Article 4. The licensee shall ensure that the fuel tax payments are deposited to the Department account as prescribed under A.R.S. Title 28, Chapter 16, Articles 1 and 5.

Historical Note

New Section made by final rulemaking at 15 A.A.R. 278, effective March 7, 2009 (Supp. 09-1). Amended by final expedited rulemaking at 25 A.A.R. 3573, with an immediate effective date of December 3, 2019 (Supp. 19-4).

R17-8-503. Method and Medium of Transmission

- A. A licensee shall submit electronic fuel tax reports to the Department through the Fuel Tax Suite.
- B. The filing deadline is 5:00 p.m. (Arizona Mountain Standard Time) on the 27th day of each calendar month, or, if such day is a Saturday, Sunday, or Arizona legal holiday, the next following business day.

Historical Note

New Section made by final rulemaking at 15 A.A.R. 278, effective March 7, 2009 (Supp. 09-1).

R17-8-504. Data Elements and Format

Electronic fuel tax reports shall include the following:

1. Identification of the licensee,
2. Detailed load-by-load receipts information that establishes the amount of fuel received,
3. Detailed load-by-load disbursement information that establishes the amount of fuel delivered,
4. Diesel differential information that establishes the basis for the differential adjustment, and
5. Other information required by the Director.

Historical Note

New Section made by final rulemaking at 15 A.A.R. 278, effective March 7, 2009 (Supp. 09-1). Amended by final expedited rulemaking at 25 A.A.R. 3573, with an immediate effective date of December 3, 2019 (Supp. 19-4).

R17-8-505. Record Retention; Audit

- A. A licensee shall retain the following records as provided under this Section:
 1. A copy of each electronic fuel tax report,
 2. A record of all transactions subject to the Electronic Fuel Tax Program,
 3. A record of all other electronic transmissions under the Electronic Fuel Tax Program,
 4. Back-up files adequate to recreate all electronic records, and
 5. All other records required under A.R.S. § 28-5619.
- B. A licensee shall make available to the Department for inspection all hard copy records, electronic records, books, receipts, disbursements, and accounts used in support of an electronic report as prescribed under A.R.S. Title 28, Chapter 16. At the time of inspection, the licensee shall provide the Department with access to the electronic reporting method and medium in effect at the time of all electronic transmissions sufficient for the Department to effectively follow the audit trail.
- C. A licensee shall retain the records specified under this Section for a period of three years following the latter of the filing due date or the actual filing date of an original or amended electronic fuel tax report. However, if notified by the Department of an audit, the licensee shall retain the records referenced in the Department’s notice through the date the Department finalizes the audit.

Historical Note

New Section made by final rulemaking at 15 A.A.R. 278, effective March 7, 2009 (Supp. 09-1).

R17-8-506. Remedies and Waiver

- A. Violations of this Article shall result in the assessment of applicable penalties, interest, and late filing fees pursuant to A.R.S. Title 28, Chapter 16, provided that, subject to statute, the Department may waive and extend compliance deadlines in order to advance the efficient administration of the Electronic Fuel Tax Program as it may, in its sole discretion, determine appropriate in particular cases.

CHAPTER 8. DEPARTMENT OF TRANSPORTATION - FUEL TAXES

- B. Licensure shall be subject to cancellation by the Department upon a licensee's failure to comply with this Chapter and A.R.S. Title 28, Chapter 16 or 25, for failing to file an electronic report as required under A.R.S. § 28-5930.
- C. Remedies are cumulative. A cancellation of licensure under this Chapter and A.R.S. Title 28, Chapters 16 and 25, shall not terminate any reporting requirement or fee, tax, penalty or interest obligation.

Historical Note

New Section made by final rulemaking at 15 A.A.R. 278, effective March 7, 2009 (Supp. 09-1).

ARTICLE 6. MOTOR FUEL REFUNDS**R17-8-601. Definitions and General Provisions**

- A. Definitions. The following definitions apply to this Article unless otherwise specified:

"Application" means a request for refund of motor fuel taxes, made on a form provided by the Department.

"Cardlock use fuel facility" has the same meaning as a cardlock facility as defined in A.R.S. § 28-5605.

"Claimant" means the taxpayer or a person who has the authority to file an application on behalf of the taxpayer, as authorized by a notarized power of attorney, also referred to as applicant.

"Complete application" means an application that includes all supporting documentation and schedules for the period of the refund claim, claimant signature, and provides all information required on the application.

"Contaminated Fuel" means motor fuel, which is accidentally tainted, and which is unsalable for highway use.

"Daily log" means notations made by a driver of a commercial motor vehicle which records a daily record of duty status as specified under 49 CFR 395.8.

"Declaration of Status" means a statement on a form provided by the Department that a light class or exempt use class vehicle qualifies for use fuel tax differential under A.R.S. § 28-5606(B)(2).

"Destination state" means a state in the United States, other than the state of Arizona.

"Diversion" means delivery of motor fuel to a destination state other than the intended destination as signified on a carrier bill of lading.

"Exempt use class motor vehicle" means a vehicle exempt from gross weight fees under A.R.S. § 28-5432.

"GPS" means the Global Positioning System, a navigation system of satellites and receiving devices used to compute vehicle position and time information.

"Highway" has the same meaning as defined in A.R.S. § 28-5601, and also includes a:

Port of entry,
Weigh station, or
Public rest area.

"Idle status" means a vehicle that is stationary, its engine continues to operate, and it is located in Arizona, but off-highway.

"Licensee" has the same meaning as defined in A.R.S. § 28-5613.

"Light class motor vehicle" has the same meaning as defined in A.R.S. § 28-5601.

"Mexican Pedimento" means an authorizing permit document issued by Mexico.

"Motor fuel" has the same meaning as defined in A.R.S. § 28-5601.

"Motor fuel tax" means any tax on motor fuel imposed under A.R.S. Title 28, Chapter 16, Article 1.

"Notification date" means the date on a notice sent by the Department.

"Off-highway" means any location that is not on a highway in this state.

"Person" has the same meaning as defined in A.R.S. § 28-5601.

"Power take-off" means the operation of vehicle-mounted, auxiliary equipment that is powered by energy supplied by the same engine that propels the motor vehicle, but does not include equipment related to the operation of a vehicle and powered by the vehicle's engine, including air conditioning, alternator, automatic transmission, and power steering.

"Tribal agreement" means an agreement between the Department and a Native American tribe for the administration of motor fuel taxes.

"Trip" means travel within or through Arizona's state borders with a designated beginning and ending location.

"Use class motor vehicle" has the same meaning as defined in A.R.S. § 28-5601.

"Use fuel" has the same meaning as defined in A.R.S. § 28-5601.

"Use fuel tax differential" means the difference between the use fuel tax rate applicable to light class motor vehicles or exempt use class motor vehicles, and the use fuel tax rate applicable to use class motor vehicles.

"Vendor" has the same meaning as defined in A.R.S. § 28-5601.

"VIN" means Vehicle Identification Number.

B. General Provisions.

1. Scope. For purposes of administering A.R.S. § 28-5612 this Article applies to a person or licensee under A.R.S. §§ 28-5612 and 28-5613.
2. Application.
 - a. A complete application for refund of motor fuel tax shall be submitted to the Department.
 - i. A claimant may combine several months' totals and submit to the Department one application for refund.
 - ii. A complete application shall be for the whole calendar month and not for a partial month.
 - iii. Supplemental applications for refunds covering the same period already paid are not permitted.
 - b. An application for refund for an amount of \$10 or less shall be accepted only once within a consecutive six-month period.
 - c. When the Department determines that an application is incomplete under these rules and A.R.S. Title 28, Chapter 16, Article 1, the Department shall suspend processing of the application for refund and,
 - i. Notify the claimant of the deficiencies, and
 - ii. Return the application to the claimant.
 - d. A claimant whose application is returned as incomplete under A.R.S. Title 28, Chapter 16, Article 1

CHAPTER 8. DEPARTMENT OF TRANSPORTATION - FUEL TAXES

- and these rules shall have 60 days from the notification date to remedy the deficiencies.
- e. If the claimant fails to remedy the deficiencies under subsection (B)(2)(c) within 60 days of the notification date and return a complete application, the Department shall deny the application for refund.
 - f. If the Department denies an application because the claimant failed to remedy a deficiency, the deadline to submit a new application shall be governed by the time-frames established in subsection (B)(3).
3. Application filing. A complete application for refund shall be submitted to the Department as provided in Table 1.
 4. Filing location and timely filing. A claimant shall submit an application under this Article to the Department as provided under A.R.S. § 1-218, and this subsection:
 - a. Hand delivered or other delivery service requiring a street address:
 - i. Arizona Department of Transportation, Financial Management Services, Fuel Tax Refund Compliance Unit, 1801 W. Jefferson St., Rm. 201, Phoenix, AZ 85007.
 - ii. Hand delivered: the Department time and date stamp will be used to determine whether a complete application was received within the required time-frames established under subsection (B)(3).
 - iii. Other delivery service: the date of receipt by the designated delivery service shall be used to determine whether an application was received by the Department within the required time-frame established under subsection (B)(3).
 - b. United States Postal Service, including certified or registered mail:
 - i. Arizona Department of Transportation, Financial Management Services, Fuel Tax Refund Compliance Unit, P.O. Box 2100, Mail Drop 521M, Phoenix, AZ 85001.
 - ii. Regular mail: the postmark date will be used to determine whether an application was received by the Department within the required time-frames established under subsection (B)(3).
 - iii. Certified or registered mail: the date of receipt by the designated delivery service shall be used to determine whether an application was received by the Department within the required time-frame established under subsection (B)(3).
 - c. Other method as indicated on the Department's website at www.azdot.gov.
 5. Supporting documentation.
 - a. The Department shall accept any of the following forms of documentation to support a claim for refund, which may be admissible to the same extent as an original:
 - i. Photocopies;
 - ii. Duplicates (reprints);
 - iii. Document image; or
 - iv. Electronic copy, as indicated on the Department's website at www.azdot.gov.
 - b. The Department shall not return documentation submitted to support an application for refund once an application for refund has been accepted as complete.
 - c. If the Department determines that the supporting documentation required under these rules does not provide sufficient evidence of motor fuel tax paid, the Department may require the claimant to produce additional information.
 - d. Failure to produce additional documentation as requested by the Department, within the time prescribed under subsection (B)(2)(d), shall result in a denial of refund request being issued by the Department.
 6. Record retention and review.
 - a. A licensee shall maintain the records relied upon to support the application for refund as specified under A.R.S. Title 28, Chapter 16, Article 1 and these rules, and produce those records to the Department when requested.
 - b. Unless required by A.R.S. Title 28, Chapter 16 to maintain records relied upon to substantiate an application for refund for a shorter or longer period of time, a licensee shall retain the records required to support an application for refund for three years from the issuance date of refund by the Department.
 - c. The Department reserves the right to review a claimant's records used to substantiate an application for refund under these rules.
 7. If at any time, the Department discovers an overpayment of motor fuel tax refunded to a claimant under these rules, the Department shall recover payment under A.R.S. § 28-5612.
 8. Notification; violation; suspension; administrative hearing.
 - a. Denial of request for refund. If the Department denies an applicant's request for refund the Department shall send notification of denial to the claimant.
 - b. Administrative Hearings. Hearings, rehearings, and appeals shall be noticed and conducted in accordance with A.R.S. § 28-5924 and A.A.C Title 17, Chapter 1, Article 5.
 - c. Suspension due to violation of A.R.S. § 28-5612.
 - i. If the Department finds that a claimant is in violation of A.R.S. § 28-5612, the Department shall send notification to the claimant identifying the violation.
 - ii. A claimant determined by the Department to be in violation of state laws and regulations under A.R.S. § 28-5612 and these rules, may be suspended from filing motor tax fuel refunds for six consecutive months from the notification date of the Department for motor fuel tax paid during the suspension period.
 - iii. If a suspension is set aside under A.R.S. § 28-5612, a claimant may again apply to the Department for refund.
 - iv. The time-frame requirements under subsection (B)(3) shall not toll while pursuit of remedy by the claimant or the Department under this subsection.

Historical Note

New Section made by final rulemaking at 14 A.A.R. 399, effective March 8, 2008 (Supp. 08-1). Amended by final expedited rulemaking at 24 A.A.R. 3501, effective December 4, 2018 (Supp. 18-4).

CHAPTER 8. DEPARTMENT OF TRANSPORTATION - FUEL TAXES

Table 1.

Refund Type	Claimant Status	
	Licensee	Non-Licensee
Sections		
R17-8-602. Exports	3 years from date of export	3 months from date of export
R17-8-603. Use Fuel Vendors	3 years from date of sale	6 months from date of sale
R17-8-604. Off-Highway	3 years from date of purchase	6 months from date of purchase
R17-8-606. Tribal Government	If no Tribal Agreement with the Department, 6 months from date of purchase	
R17-8-607. Tribal Member		
R17-8-608. Transport of Forest Products; Healthy Forest Initiative	March 1st of the year following calendar year consumed	
R17-8-609. Motor Fuel Used in Aircraft	6 months from date of purchase	
R17-8-610. Motor Fuel Losses Caused by Fire, Theft, Accident, or Contamination	3 years from date of event	6 months from date of event
R17-8-611. Bulk Purchase of Use Fuel	3 years	6 months

Historical Note

Table 1 made by final rulemaking at 14 A.A.R. 399, effective March 8, 2008 (Supp. 08-1). Table 1 amended by final expedited rulemaking at 24 A.A.R. 3501, effective December 4, 2018 (Supp. 18-4).

R17-8-602. Exports

A. To qualify under this Article for a refund of Arizona fuel tax paid on motor fuel exported, a claimant shall provide the following documents to support a complete application for refund:

1. Export to another state within the United States:
 - a. Terminal, carrier, or bulk plant bill of lading or delivery ticket showing the point of origin and destination of the motor fuel;
 - b. Invoice or monthly supplier report schedule indicating that the Arizona tax was paid;
 - c. Motor fuel invoice or shipping document reflecting final destination and gallons exported;
 - d. Tax report establishing that the destination state's tax was reported;
 - e. Name and license number issued by the destination state of the licensee responsible for payment of motor fuel tax and tax reporting to the destination state; and
 - f. If the export of motor fuel is a diversion, the claimant shall provide the following documents to the Department:
 - i. A carrier bill of lading; and
 - ii. Other documentation which supports the delivery of motor fuel to a specific location, other than its intended destination.
2. Exports to Mexico:
 - a. Documentation under subsection (A)(1),
 - b. U.S. Department of Commerce export documentation, and
 - c. Copy of Mexican Pedimento indicating authorization for import and verification of the motor fuel import.
3. Exports to Navajo Nation:
 - a. Documentation under subsection (A)(1),
 - b. Name and license number of the Navajo Nation distributor,
 - c. Copy of Navajo Nation manifest or copy of the Navajo Nation monthly motor fuel distributor tax return, and
 - d. Invoice showing the Navajo Nation tax was included in total amount due.

B. The description of the motor fuel exported shall be identical on all documentation submitted in support of a request for refund of motor fuel tax paid on export.

Historical Note

New Section made by final rulemaking at 14 A.A.R. 399, effective March 8, 2008 (Supp. 08-1). Amended by final expedited rulemaking at 24 A.A.R. 3501, effective December 4, 2018 (Supp. 18-4).

R17-8-603. Use Fuel Vendors

A. To qualify for refund of the use fuel tax differential, a use fuel vendor shall submit to the Department:

1. A complete application as prescribed under R17-8-601;
2. Supplier or restricted distributor invoice, documenting the use fuel taxes that the vendor paid for the fuel; and
3. Supporting documentation:
 - a. For sales of use fuel dispensed from a pump which is labeled for use class into a light class or exempt use class vehicle, a fuel log of use fuel tax differential sales, submitted on a format approved by the Department that includes the following vendor information:
 - i. Vendor name;
 - ii. Department-issued retail branch number;
 - iii. Retail branch physical address;
 - iv. Department-issued vendor license number;
 - v. Date of sale to consumer;
 - vi. License plate number and name of jurisdiction that issued the license plate of the motor vehicle into which the fuel was dispensed;
 - vii. Number of gallons of use fuel that were purchased and dispensed into the fuel tank of a qualifying vehicle;
 - viii. Amount of fuel tax refunded to purchaser; and
 - ix. Purchaser's name and signature indicating receipt of the refund made by a vendor of use fuel, submitted on a vendor use fuel refund log, provided by the Department.
 - b. For use fuel vendors who have sales of use fuel dispensed from both a pump labeled for use class and from a pump labeled for light class or exempt use class, a report of the total pump sales for each type.

B. A licensed use fuel vendor shall maintain the following records under R17-8-601(B)(6):

CHAPTER 8. DEPARTMENT OF TRANSPORTATION - FUEL TAXES

1. Records of daily sales to light class or exempt use class motor vehicles which provides details for each use fuel sale to include the following:
 - a. Gallonage,
 - b. Transaction date,
 - c. Price per gallon, and
 - d. Product description;
 2. Purchase invoices of use fuel;
 3. Inventory records of use fuel; and
 4. Vendor use fuel refund log under subsection (A)(3)(a).
- C. Cardlock use fuel facility.**
1. Applicability. For purposes of receiving a refund from the Department for use fuel sold to a light class or exempt use class vehicle at a cardlock use fuel facility, the vendor shall:
 - a. Submit documentation under subsection (A)(3), except subsection (A)(3)(a)(ix), to the Department;
 - b. Have controlled access to the cardlock use fuel facility in compliance with A.R.S. § 28-5605;
 - c. Restrict use of a cardlock use fuel facility to those approved purchasers that have completed a Declaration of Status; and
 - d. Shall maintain records under subsection (B).
 2. Declaration of Status.
 - a. A vendor shall require that a purchaser of use fuel for use in light class or exempt use class vehicles complete and submit to the vendor a Declaration of Status for each vehicle that will have the ability to obtain fuel at a cardlock use fuel facility.
 - b. A Declaration of Status must be completed for each additional vehicle prior to purchase of motor fuel at a cardlock use fuel facility.
 - c. A Declaration of Status shall be made on a form provided by the Department and may be obtained at www.azdot.gov.
 - d. The original signature of the purchaser shall be included on the Declaration of Status.
 - e. A vendor who operates a cardlock use fuel facility must retain all original Declarations of Status received from a purchaser in the vendor's files under R17-8-601(B)(6), and shall make the Declarations of Status available for review by the Department.
 3. Labeling. A cardlock vendor shall comply with state law by placing a label with verbiage and specifications as required under A.R.S. § 28-5605.
 - a. Cardlock use fuel facilities shall post a use fuel tax rate label provided by the Department.
 - b. Vendors found in violation of labeling regulations shall be subject to penalties under A.R.S. § 28-5605.
- D. Mobile fueling vendor.**
1. Applicability. For purposes of receiving a refund from the Department for use fuel sold and delivered directly from a mobile vehicle into a light class or exempt use class vehicle fuel tank for other than the dispenser's own consumption, the vendor shall:
 - a. Submit documentation under subsection (A)(3), except subsection (A)(3)(a)(ix), to the Department; and
 - b. Shall maintain records under subsection (B).
 2. Declaration of Status.
 - a. A vendor shall require that a purchaser of dispensed use fuel complete and submit to the vendor a Declaration of Status for each light class or exempt use class vehicle that will have the ability to obtain fuel with a mobile fueling vendor.
 - b. A Declaration of Status must be completed for each additional vehicle prior to delivery of motor fuel by a mobile fueling vendor.
 - c. A Declaration of Status shall be made on a form provided by the Department and may be obtained at www.azdot.gov.
 - d. The original signature of the purchaser shall be included on the Declaration of Status.
 - e. A vendor who operates a mobile fueling operation must retain all original Declarations of Status received from a purchaser in the vendor's files under R17-8-601(B)(6), and shall make the Declarations of Status available for review by the Department.
 3. Labeling. A mobile fueling vendor shall comply with state law by placing a label with verbiage and specifications as required under A.R.S. § 28-5605.
 - a. Mobile fueling vendors shall post on their fueling dispenser a use fuel tax rate label provided by the Department.
 - b. Vendors found in violation of labeling regulations shall be subject to penalties under A.R.S. § 28-5605.

Historical Note

New Section made by final rulemaking at 14 A.A.R. 399, effective March 8, 2008 (Supp. 08-1). Amended by final expedited rulemaking at 24 A.A.R. 3501, effective December 4, 2018 (Supp. 18-4).

R17-8-604. Off-Highway

- A.** The Department shall refund under this Article the Arizona motor fuel tax paid on the motor fuel consumed in Arizona while the vehicle is off-highway.
- B.** A complete application for refund, as prescribed under R17-8-601, shall include the following supporting documentation:
1. System or manual motor fuel log summary by VIN which includes the following:
 - a. Items under subsection (C)(1)(a), and
 - b. Mileage consumed off-highway when applicable;
 2. Equipment and vehicle listing which includes year, make, equipment type, VIN or equipment serial number, and gross vehicle weight; and
 3. Proof of fuel purchase which may include:
 - a. Motor fuel invoices,
 - b. Motor fuel purchase receipts, and
 - c. Computerized fuel purchase statement.
- C.** A claimant shall provide the following documentation to the Department for the identified refund types:
1. Refrigeration unit:
 - a. Fuel log summary consisting of, at a minimum, the following information:
 - i. Fuel type,
 - ii. Date fuel dispensed,
 - iii. Number of gallons dispensed, and
 - iv. Identification number of equipment or vehicle into which the fuel was dispensed.
 - b. Equipment or vehicle listing which includes year, make, equipment type, VIN or equipment serial number, and gross vehicle weight.
 2. Power take-off: A motor fuel consumption study under this Section shall be conducted at the claimant's expense, and shall be approved by the Department prior to the initial application for refund, and shall include the following information:
 - a. A description of the methodology used to determine the percentage of exempt motor fuel consumed by the power take-off;
 - b. A list of all equipment using motor fuel;

CHAPTER 8. DEPARTMENT OF TRANSPORTATION - FUEL TAXES

- c. All operations where motor fuel is consumed;
 - d. Testing and study components shall be a true representation of the operation of business as follows:
 - i. Vehicles shall be grouped into similar categories based on similar power take-off units and similar gross vehicle weight.
 - ii. Vehicles selected shall be representative of the category as to age, make, model, and engine size.
 - iii. Each vehicle category shall be tested individually to determine the amount of motor fuel consumed by the power take-off unit.
 - iv. If a vehicle category contains:
 - (1) Less than four vehicles, all vehicles must be included in the test study.
 - (2) Thirty or fewer vehicles, then at least three vehicles must be included in the test sample.
 - (3) More than 30 and fewer than 151 vehicles, then at least 10 percent of the vehicles must be included in the test sample.
 - (4) More than 150 vehicles, then at least 15 vehicles must be included in the test sample.
 - e. Explanation of the measuring method used to determine fuel consumption by vehicles, equipment, and machinery, which shall include manufacturer specifications;
 - f. Results of a period of a study which shall include a period covering cyclical or seasonal impacts which captures low and high points of fuel usage for exempt or non-exempt purposes;
 - g. Results from a test or study shall be a duration of at least two weeks; and
 - h. The approved power take-off percentage may then be used for three years or shall be updated as requested by the Department.
3. Idle time as prescribed under R17-8-605.

Historical Note

New Section made by final rulemaking at 14 A.A.R. 399, effective March 8, 2008 (Supp. 08-1). Amended by final expedited rulemaking at 24 A.A.R. 3501, effective December 4, 2018 (Supp. 18-4).

R17-8-605. Idle Time

- A.** Under the provisions of this Article, the Department shall refund the Arizona motor fuel tax imposed on the motor fuel consumed by a claimant's vehicle while in idle status.
- B.** A complete application for refund, as prescribed under R17-8-601, shall include the following documentation to verify the quantity of motor fuel consumed by a vehicle while in idle status:
 - 1. Documentation that proves the total quantity of motor fuel purchased by the claimant in Arizona during refund period:
 - a. An invoice that contains the following information:
 - i. Date of purchase,
 - ii. Seller's name,
 - iii. Physical address where motor fuel was purchased,
 - iv. Number of gallons of motor fuel purchased,
 - v. Type of motor fuel purchased, and
 - vi. Price per gallon of motor fuel.
 - b. A fuel log shall be maintained that contains the following information:
 - i. The date that the motor fuel was placed in the fuel tank of a motor vehicle,
 - ii. The identification number of the equipment or vehicle in which the motor fuel was placed, and
 - iii. The number of gallons of motor fuel placed in the fuel tank.
 - c. In lieu of subsections (B)(1)(a) and (b), a licensee may submit a summary of the fuel purchases made by the claimant for the vehicle during the refund period. The summary shall contain the same information required to be on a fuel invoice under subsection (B)(1)(a).
- 2. Documentation that proves that the claimant's vehicle was located in Arizona, off-highway, at the time it was in idle status, and the length of time the vehicle was in idle status, using one or more of the following methods:
 - a. Nonscheduled route:
 - i. A logbook, approved by the Department, maintained for each vehicle that identifies the date and time when the idle status started, the date and time when the idle status ended, and a physical description of the location of the vehicle during the idle status that establishes that the vehicle was in Arizona, but located off-highway.
 - ii. The driver shall make an affirmative statement in the driver's daily log that the engine was operating during the idle status and shall prepare the logbook entries simultaneously with the idle status.
 - iii. The claimant shall retain trip schedules or bills of lading to support the logbook entries.
 - b. Scheduled route:
 - i. Published schedule which includes arrival at and departure from fixed locations at prescribed times; or
 - ii. A record of average wait times recorded in a daily log consisting of arrival at and departure from fixed locations at prescribed times, approved by the Department; and
 - iii. The claimant shall document that the engine remained running during the scheduled stops.
 - c. Global Positioning System:
 - i. A report from a GPS, approved pursuant to subsection (C).
 - ii. The claimant shall maintain trip schedules or bills of lading to support GPS reports.
- 3. Documentation that proves the quantity of motor fuel consumed by the claimant's vehicle while in idle status:
 - a. The claimant shall document the number of the gallons of motor fuel consumed per hour to maintain idle status by one or more of the following methods:
 - i. Engine manufacturer's standard specifications that establish the quantity of motor fuel consumed per hour while the vehicle is in idle status.
 - ii. Computerized system that computes the quantity of motor fuel consumed per hour while in idle status.
 - iii. A study or test that determines motor fuel consumption per hour while in idle status, prior to the period covered by the refund claim.
 - b. A study under this Section shall meet the following specifications:
 - i. The study shall be conducted at the claimant's expense,

CHAPTER 8. DEPARTMENT OF TRANSPORTATION - FUEL TAXES

- ii. The methodology shall be approved by the Department prior to conducting the study under subsection (C),
 - iii. The fuel consumption characteristics of the vehicles and their operation during the period of the refund shall not vary significantly from the conditions that existed during the study, and
 - iv. The results of the study shall be approved by the Department prior to the time period covered under the refund claim.
 - C. The Department shall review and approve the method used and the data captured by a GPS or manual report prior to the initial claim for refund and the report shall include the following components:
 - 1. A description of the methodology used to determine the percentage of exempt use fuel consumption;
 - 2. A list of all equipment consuming use fuel;
 - 3. A description of all of the vehicle operations where use fuel is consumed;
 - 4. Whether vehicles are traveling scheduled routes, and whether seasonal or cyclical events affect use fuel;
 - 5. Testing and study components shall be a true representation of operation of business as follows:
 - a. Vehicles shall be grouped into similar categories based on similar units and similar gross vehicle weight.
 - b. Each vehicle category must be tested individually to determine the idle time fuel consumption.
 - c. Vehicles selected for testing shall be representative of the category as to age, make, model, and engine size.
 - 6. Study components under R17-8-604(C)(2)(d)(iv);
 - 7. Explanation of the measuring method used to determine fuel consumption by vehicles, equipment, and machinery, which shall include manufacturer specifications;
 - 8. Study results under this subsection shall include periods covering cyclical or seasonal impacts which captures low and high points of fuel usage for exempt or non-exempt purposes;
 - 9. Results from a test or study shall be of duration of at least two weeks; and
 - 10. The approved idle time study may then be used for three years or shall be updated as requested by the Department.
 - D. A claimant shall submit technical documentation that details the operating system of any system or manual study used including, but not limited to, the following:
 - 1. Identification of the computer system, including the name of the manufacturer, name of the software, and software version number;
 - 2. Identification of vehicle engines on which the software will be used by the claimant, including makes, models, years, and fuel types;
 - 3. Description of the methodology used by computer system to determine idle status;
 - 4. Description of the methodology used to determine fuel consumption while in idle status;
 - 5. Description of the methodology used to determine the location of the vehicle during idle status; and
 - 6. Operating policies and procedures for the systems that are used in the claimant's business operations.
 - E. The claimant shall provide additional supporting documentation if there is any update to the system study for which documentation was initially submitted and approved.
 - 1. A claimant shall submit to the Department an updated study under this Section three years from the date of Department approval or at the Department's request.
 - 2. A study under this Section shall be conducted at the claimant's expense.
 - 3. The methodology used in support of a study under these rules shall be approved by the Department prior to conducting the study under subsection (C).
 - 4. If the Department rejects the results of a study, a claimant may request a hearing under A.R.S. § 28-5924.
- Historical Note**
- New Section made by final rulemaking at 14 A.A.R. 399, effective March 8, 2008 (Supp. 08-1). Amended by final expedited rulemaking at 24 A.A.R. 3501, effective December 4, 2018 (Supp. 18-4).
- R17-8-606. Tribal Government**
- A. The Department shall refund the Arizona motor fuel tax imposed on the motor fuel consumed by a vehicle owned or leased to a tribal government under this Article.
 - B. A complete application for refund, as prescribed under R17-8-601, shall include all of the following supporting documentation for each vehicle:
 - 1. Detailed fuel receipt statement which includes the following purchase information:
 - a. Date of fuel purchase,
 - b. Gallonage,
 - c. Location,
 - d. Fuel type, and
 - e. Seller's name and address;
 - 2. Fuel purchase summary by vehicle which includes documentation under subsection (B)(1);
 - 3. Bulk motor fuel purchase invoice which includes:
 - a. Gallonage,
 - b. Delivery location,
 - c. Fuel type, and
 - d. Tax rate paid; and
 - 4. If vehicle is leased, a copy of the lease agreement.
 - C. A vehicle and equipment listing shall be maintained by the tribal government to include year, make, equipment type, VIN or equipment serial number, and gross vehicle weight.
- Historical Note**
- New Section made by final rulemaking at 14 A.A.R. 399, effective March 8, 2008 (Supp. 08-1). Amended by final expedited rulemaking at 24 A.A.R. 3501, effective December 4, 2018 (Supp. 18-4).
- R17-8-607. Tribal Member**
- A. Enrolled members of a tribe may make application to the Department, as prescribed under R17-8-601, for a refund of the Arizona motor fuel taxes on fuel purchased on the reservation of the tribe in which the member is enrolled, provided the motor fuel was not used off the reservation for a commercial purpose.
 - B. A complete application for refund, as prescribed under R17-8-601, shall include the following supporting documentation:
 - 1. Copy of the vehicle registration,
 - 2. Copy of the Tribal member identification card,
 - 3. Receipt of motor fuel purchased on the reservation, and
 - 4. Signed statement certifying motor fuel was used for non-commercial purposes under A.R.S. § 28-5610(A).
- Historical Note**
- New Section made by final rulemaking at 14 A.A.R. 399, effective March 8, 2008 (Supp. 08-1). Amended by final expedited rulemaking at 24 A.A.R. 3501, effective December 4, 2018 (Supp. 18-4).

CHAPTER 8. DEPARTMENT OF TRANSPORTATION - FUEL TAXES

R17-8-608. Transport of Forest Products; Healthy Forest Initiative

- A. A claim for refund, pursuant to A.R.S. § 28-5614(B), of the tax on motor fuel used to transport forest products on Arizona highways shall comply with the requirements of R17-8-601.
- B. A complete application for refund, as prescribed under R17-8-601, shall include the following supporting documentation:
 1. An equipment and vehicle listing which includes year, make, equipment type, VIN or equipment serial number, and gross vehicle weight;
 2. Certification letter issued by the Arizona Commerce Authority pursuant to A.R.S. § 41-1516 for the same period of time as the refund claim;
 3. Memorandum of Understanding between the Arizona Commerce Authority and the claimant pursuant to A.R.S. § 41-1516;
 4. Individual Project Mileage and Fuel Reports for each project;
 5. Purchase invoices of use fuel; and
 6. Changes to the Arizona Commerce Authority Certification when applicable.

Historical Note

New Section made by final rulemaking at 14 A.A.R. 399, effective March 8, 2008 (Supp. 08-1). Amended by final expedited rulemaking at 24 A.A.R. 3501, effective December 4, 2018 (Supp. 18-4).

R17-8-609. Motor Vehicle Fuel Used in Aircraft

- A. A claim for the refund of the tax, pursuant to A.R.S. § 28-5611(A)(2) or non-agricultural purposes under A.R.S. § 28-5611(B), on motor vehicle fuel used to power aircraft shall comply with the requirements of R17-8-601 and subsections (B) and (C) of this Section.
- B. A complete application for refund, as prescribed under R17-8-601, shall include the following supporting documentation:
 1. Motor fuel log summary by aircraft which includes:
 - a. Purchase date,
 - b. Name and location of vendor of fuel to show that Arizona motor fuel tax was included in the purchase price,
 - c. Gallons dispensed,
 - d. Fuel type, and
 - e. Manner consumed;
 2. List of aircraft to include, year, make model, and N-number assigned by the Federal Aviation Administration; and
 3. Purchase invoice indicating items under subsection (B)(1) and amount of tax paid.
- C. Motor vehicle fuel used to power aircraft for agricultural purposes shall, in addition to subsection (B), include a flight log detailing the purpose of use.

Historical Note

New Section made by final rulemaking at 14 A.A.R. 399, effective March 8, 2008 (Supp. 08-1). Amended by final expedited rulemaking at 24 A.A.R. 3501, effective December 4, 2018 (Supp. 18-4).

R17-8-610. Motor Fuel Losses Caused by Fire, Theft, Accident, or Contamination

- A. A claimant may apply to the Department for a refund of the tax on motor fuel lost due to fire, theft, accident, or contamination.

- B. A request for refund pursuant to A.R.S. §§ 28-5610 or 28-5611 of the tax on motor fuel that is lost due to fire, theft, accident, or contamination shall comply with the requirements of R17-8-601.
- C. A complete application for refund, as prescribed under R17-8-601, shall include the following supporting documentation:
 1. Signed statements from persons with personal knowledge regarding the facts and circumstances of the loss, including:
 - a. Date of loss or contamination,
 - b. Location where the loss or contamination occurred,
 - c. Detailed explanation regarding the nature of the loss or contamination,
 - d. Name and contact information of persons who witnessed loss or contamination,
 - e. Quantity of fuel lost or contaminated, and
 - f. Disposition of the contaminated fuel.
 2. Copies of records that substantiate the date of acquisition and quantity acquired of the fuel lost as well as the fact the Arizona motor fuel tax was paid by the claimant when the fuel was acquired.

Historical Note

New Section made by final rulemaking at 14 A.A.R. 399, effective March 8, 2008 (Supp. 08-1). Amended by final expedited rulemaking at 24 A.A.R. 3501, effective December 4, 2018 (Supp. 18-4).

R17-8-611. Bulk Purchase of Use Fuel

- A. A request for refund of taxes paid on the bulk purchase of use fuel dispensed into a light class, or exempt use class vehicle, shall be submitted to the Department, as prescribed under R17-8-601(B), on an application provided by the Department.
- B. Bulk use fuel shall be purchased and consumed in Arizona to qualify for refund.
- C. A complete application for refund, as prescribed under R17-8-601, shall include the following supporting documentation:
 1. Invoice that contains the following information:
 - a. Name and address of vendor,
 - b. Tax rate,
 - c. Product type,
 - d. Delivery date,
 - e. Quantity of fuel,
 - f. Invoiced amount, and
 - g. A statement from the seller of the use fuel that the use fuel is non-dyed use fuel.
 2. Fuel usage log which includes the following information:
 - a. Date fuel dispensed,
 - b. VIN of vehicle into which fuel was dispensed,
 - c. Gallons dispensed, and
 - d. Fuel type.
 3. Annual vehicle listing to include make, model, year, VIN, and gross vehicle weight.

Historical Note

New Section made by final rulemaking at 14 A.A.R. 399, effective March 8, 2008 (Supp. 08-1). Amended by final expedited rulemaking at 24 A.A.R. 3501, effective December 4, 2018 (Supp. 18-4).