Office of the Revisor of Statutes
Administrative Rules

TITLE: Adopted Permanent Amendments to Rules Regarding Petroleum Taxes; Refunds for Power Take-off Units or Auxiliary Engines

AGENCY: Department of Revenue

REVISOR ID: R-4840

MINNESOTA RULES: Chapter 8125

The attached rules are approved for filing with the Secretary of State

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Office of the Minnesota
Secretary of State, Steve Simon

Department of Revenue

Adopted Permanent Amendments to Rules Regarding Petroleum Taxes; Refunds for Power Take-off Units or Auxiliary Engines

8125.1301 REFUNDS FOR POWER TAKE-OFF UNITS OR AUXILIARY ENGINES.

[For text of subpart 1, see Minnesota Rules]

Subp. 2. **Claim for refund.** All claims for refund must:

A. be submitted on a form PDR-1 or other form as prescribed by the commissioner.;

B. cover only one month;

C. be filed within one year from the fuel purchase date, with the postmark date being the filing date; and

D. be supported by records maintained under subpart 3.

Only one refund claim per each one-month period is allowed. If corrections to any refund claim are necessary, an amended refund claim must be filed.

Subp. 3. **Records to be maintained.** The claimant must maintain the following records:

A. Each sales ticket or invoice must be machine numbered serially with numbers of at least three digits and have on it the:

(1) machine-printed or rubber stamped name and address of the dealer;

(2) date of sale;

(3) number of gallons;

(4) type of fuel;

(5) price per gallon;

(6) description of the vehicle in which the fuel was placed;

(7) purchaser's (customer's) name and address;

(8) dollar amount of the sale; and

(9) rate of tax or a statement that Minnesota tax is included in the price.

[For text of items B and C, see Minnesota Rules]

D. In lieu of original sales tickets or invoices, the department will accept alternative records, including computer-generated listings or other electronically generated listings, as long as they clearly provide the necessary information.

[For text of subpart 4, see Minnesota Rules]

Subp. 5. **Optional means of calculating refund; information needed for refund claim.** A claimant may choose to forego taking the straight percentage under subpart 4 if accurate records and sufficient documentation are provided to the commissioner to substantiate the refund claim.

[For text of item A, see Minnesota Rules]

B. A claimant with a vehicle with technology that enables the claimant to generate accurate statements containing detailed information regarding the amount of fuel used to propel the PTO, may submit those statements to the commissioner with a refund claim. In such a case, the applicable general percentage under subpart 4 will not be used and the technology-generated information shall be used by the commissioner to independently calculate the refund.

[For text of item C, see Minnesota Rules]

[For text of subpart 6, see Minnesota Rules]

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