

59-13-502 Interstate fuel tax agreements -- Compliance procedures.

- (1) After the commission's membership in an agreement provided for under Section 59-13-501 becomes effective, a taxpayer shall, for vehicles powered by special fuel qualifying under the agreement, be required to pay the special fuel tax at the rate established under Part 3, Special Fuel, in accordance with the provisions of the agreement.
- (2) Any taxpayer who has vehicles, qualifying under an agreement entered into under this part, which operate on motor fuel as defined under Section 59-13-102, shall account for and pay tax on fuel used in those vehicles at the rate established under Part 2, Motor Fuel, in accordance with the agreement, and receive credit for taxes paid under Part 2, Motor Fuel, on purchases as provided for in the agreement.
- (3) The statutory notice procedures of this chapter, penalty provisions of Section 59-1-401, and adjudicative procedures in Title 63G, Chapter 4, Administrative Procedures Act, are applicable to this part.

Amended by Chapter 382, 2008 General Session