

**PENALTY FOR USE OF DYED DIESEL**

2001 GENERAL SESSION

STATE OF UTAH

**Sponsor: Dan R. Eastman**

**This act modifies the Revenue and Taxation Code to provide certain penalties for using certain untaxed diesel fuel.**

This act affects sections of Utah Code Annotated 1953 as follows:

ENACTS:

**59-13-320.5**, Utah Code Annotated 1953

*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **59-13-320.5** is enacted to read:

**59-13-320.5. Use of dyed diesel on highways prohibited -- Penalty.**

(1) A person may not operate a motor vehicle on a highway if a fuel supply tank of the motor vehicle contains dyed diesel fuel, unless permitted under federal law.

(2) A person who violates Subsection (1) shall pay a penalty assessed by the commission as follows:

(a) the greater of \$500 or \$5 per gallon of dyed diesel fuel within each fuel supply tank of the motor vehicle, based on the maximum storage capacity of each fuel supply tank; or

(b) for a second and subsequent offense, the greater of \$1,000 or \$10 per gallon of dyed diesel fuel within each fuel supply tank of the motor vehicle, based on the maximum storage capacity of each fuel supply tank.

(3) The penalty imposed under this section is in addition to any other taxes, interest, or penalties imposed under this chapter.

(4) Upon making a record of its actions, and upon reasonable cause shown, the commission may waive, reduce, or compromise the penalty imposed under this section.

**Legislative Review Note**  
**as of 11-17-00 10:50 AM**

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

**Office of Legislative Research and General Counsel**