



# House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL  
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January 28, 2008

Mr. Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **H.B. 35**, MOTOR AND SPECIAL FUEL TAX AMENDMENTS, by Representative C. Frank, with the following amendments and recommends it be placed on the Consent Calendar.

1. *Page 4, Lines 90 through 98:*

- 90           (ii) the retailer, wholesaler, or licensed distributor:  
91           (A) returns the mixed motor fuel to the refinery for re-refining; and  
92           (B) has paid ~~{or is required to pay the tax on}~~ the motor fuel as provided by  
          this part.  
93           (b) The claimant shall file a claim for a refund or credit with the commission within  
94           90  
94           days of the date the motor fuel was ~~{re-refined}~~ returned to the refinery for re-  
          refinement .  
95           (c) Any claimant filing a claim for a refund or credit shall furnish any or all of the  
96           information outlined in this section upon request of the commission.  
97           (d) The burden of proof ~~{of the}~~ that the motor fuel was returned to the  
          refinery for re-refinement ~~{of the motor fuel}~~ is on the claimant who  
98           shall provide evidence ~~{of re-refinement of the motor fuel}~~ to the satisfaction of  
          the commission that the motor fuel was returned to the refinery for re-refinement .

2. *Page 4, Lines 107 through 108:*

- 107           (A) the motor fuel mixed with the dyed diesel fuel or special fuel was  
          ~~{re-refined}~~ returned to the refinery for re-refinement ; and  
108           (B) motor fuel tax was paid on the ~~{re-refined}~~ returned motor fuel.

3. *Page 5, Line 138:*

- 138           (1) (a) A retailer, wholesaler, licensed distributor, or licensed supplier, who  
          without fault, sustains a loss or

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4. Page 6, Line 164:

164 (2) (a) A retailer, wholesaler, ~~{or}~~ licensed distributor , or licensed  
supplier who has paid the tax on special

5. Page 7, Lines 189 through 201:

189 (3) (a) Subject to the conditions and limitations of this section, a retailer, wholesaler,  
~~{or}~~

190 licensed distributor , or licensed supplier is entitled to a refund or credit of special  
fuel tax if:

191 (i) dyed diesel fuel or special fuel is mixed with special fuel; and

192 (ii) the retailer, wholesaler, ~~{or}~~ licensed distributor , or licensed supplier :

193 (A) returns the mixed special fuel to the refinery for re-refining; and

194 (B) has paid ~~{or is required to pay}~~ the tax on the special fuel as provided by  
this part.

195 (b) The claimant shall file a claim for a refund or credit with the commission within  
90

196 days of the date the special fuel was ~~{re-refined}~~ returned to the refinery for re-  
refinement .

197 (c) Any claimant filing a claim for a refund or credit shall furnish any or all of the  
198 information outlined in this section upon request of the commission.

199 (d) The burden of proof ~~{of the re-refinement of the special fuel}~~ that the  
special fuel was returned to the refinery for re-refinement is on the claimant who

200 shall provide evidence ~~{of re-refinement of the special fuel}~~ to the satisfaction of  
the

201 commission that the special fuel was returned to the refinery for re-refinement .

6. Page 7, Lines 210 through 211:

210 (A) the special fuel mixed with the dyed diesel fuel or special fuel was  
~~{re-refined}~~ returned to the refinery for re-refinement ; and

211 (B) special fuel tax was paid on the ~~{re-refined}~~ returned special fuel.

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Respectfully,

John Dougall  
Committee Chair

Voting: 7-0-7

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