

830 CMR 64F.00: TAXATION OF FUEL AND SPECIAL FUELS ACQUIRED OUTSIDE AND USED WITHIN THE COMMONWEALTH

Section

64F.6.1: Payment of Tax

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(1) International Fuel Tax Agreement [IFTA] Licensee Reporting and Payment.

(a) Returns and Payment. Motor carriers licensed under IFTA whose base-state is Massachusetts shall file a calendar quarterly report for the previous calendar quarter with the Commissioner and shall pay to the Commissioner all motor fuel use taxes due to member jurisdictions with one check, to be made payable to the Commonwealth of Massachusetts and included with the return. Payment by certified check shall be required only from any licensee who is currently required to post a bond in guarantee of fuel tax payment. Returns are required even if no operations were conducted during the reporting period. The timely filing of the quarterly return and payment of taxes due to the Commissioner for all member jurisdictions discharges the responsibility of the licensee for the filing of reports and the payment of individual taxes to all member jurisdictions.

(b) Date of IFTA Report and Payment. The report and full payment of taxes shall be due on the last day of the month immediately following the close of the quarter for which the report is due. Reports postmarked with a U.S. or Canadian Postal Service postmark by the due date or otherwise verified as timely delivered, as specified in the IFTA Procedures Manual, as amended, shall be considered timely filed.

(c) Mileage for Exempt Travel on the Massachusetts Turnpike by IFTA Licensees. For Massachusetts Turnpike travel occurring on or after April 1, 1998, a motor carrier licensed under IFTA is required to take the Massachusetts Turnpike exemption through its IFTA consolidated return at the average fleet miles per gallon for that IFTA tax period. Turnpike miles are to be included in total IFTA miles and excluded from taxable miles.

This exemption is available only to carriers in possession of:

1. toll receipts or invoices issued by the Massachusetts Turnpike Authority; and
2. original invoices or sales receipts of motor fuels showing the purchase of the fuel on the day or within three days prior to the day the fuel was used on the Turnpike; or evidence that such motor fuels were transferred from bulk to the vehicle tank on the day or within three days prior to the day the fuel was used on the Turnpike. These records must be retained for the record retention period prescribed by IFTA.

Carriers are reminded that motor fuel for which the Turnpike exemption is taken is subject to the tangible personal property use excise imposed by M.G.L. c. 64I, § 2.

(2) Determination of Average Wholesale Selling Price. For each calendar quarter, the Commissioner shall determine the average wholesale selling price of a gallon of fuel for purposes of computing the amount of tax, on the basis of sales data accumulated for the preceding quarter. See 830 CMR 64A.4.1. The rate of tax per gallon of fuel or special fuel used by licensees for each calendar quarter shall be the rate of tax, as determined by the Commissioner, per gallon of fuel, as defined in M.G.L. c. 64A, for that calendar quarter. Federal and state taxes will not be taken into account in determining the average wholesale selling price, but the cost of transporting fuel to purchasers, and any amounts for which credit is given to purchasers, will be included.

On or before the last day of March, June, September and December, the Commissioner shall announce the determination of the average wholesale selling price of a gallon of fuel, rounded to the nearest whole cent, and the resulting tax per gallon of fuel or special fuel used by licensees, rounded to the nearest one-tenth of a cent, for the next succeeding calendar quarter.

REGULATORY AUTHORITY

NON-TEXT PAGE