

## **Title 35 Mississippi Department of Revenue**

### **Part IX Petroleum Tax**

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#### **Chapter 01 Notice of Importing Gasoline and Special Fuel**

- 100 Any person other than a common or contract carrier bringing gasoline in quantities exceeding fifty (50) gallons or Special Fuel (diesel fuel, kerosene, jet fuel, and fuel oil) in quantities exceeding five hundred (500) gallons into this state is required to give notice to the Department of Revenue (Department) of their intention to import such product.
- 101 Notice shall be given by accessing the Taxpayer Access Point (TAP) account provided by the Department to register the shipment and print the Import Notice form. A copy of the electronically submitted Import Notice is required to be carried in the truck. A copy of the electronically submitted Import Notice is not required to be mailed to the Department.
- 102 The person importing the gasoline and/or Special Fuel shall report the following information:
1. The type and quantity of the product;
  2. The day, the time, and place it will be brought in;
  3. The route that will be traveled; and
  4. The destination. (The route traveled shall be the most direct route over suitable highways from the point of entry to the destination).
- 103 The importer (distributor) shall retain a copy of the Import Notice form for a period of three years.
- 104 The importer (distributor) shall account for all Import Notice forms.
- 105 Any person other than a common or contract carrier, failing to give notice, carrying an incomplete Import Notice, or traveling a different route or at a different time than indicated when the shipment was reported is in violation of this rule and of Miss. Code Ann. Sections 27-55-53 and 27-55-559. The entire amount of the state excise tax upon the gasoline and/or Special Fuel being transported shall be due and payable along with a penalty of twenty-five percent (25%) of such tax. Any agent of the Department or The Mississippi Department of Transportation (MDOT) shall have the right to seize or impound the motor vehicle in which such gasoline and/or Special Fuel is being transported until the excise tax and penalty have been paid. In addition, the Department

may revoke the distributor's permit to engage in business in this state.

106 (Reserved)

*35.IX.01 revised effective January 16, 2025*

## **Chapter 02 Retail Dealer of Dyed Diesel Fuel**

100 A retail location is any place, other than a Special Fuel Distributor's bulk storage facility, where diesel fuel is sold to the consumer.

101 When both undyed diesel fuel and dyed diesel fuel are sold at a retail location, separate storage tanks and pumps shall be maintained. The pump used for dispensing the dyed diesel fuel shall not be located on or near the pump island on which the pump used for dispensing undyed diesel fuel is located.

102 The pump used for dispensing dyed diesel fuel must be marked "NON-HIGHWAY USE" in letters at least one inch (1") in height on a contrasting background.

103 The operator of the retail location is required to maintain records to substantiate all sales of dyed diesel fuel. Such records shall contain the following:

1. The seller's name;
2. The purchaser's name;
3. The date of sale or delivery;
4. The number of gallons sold;
5. The intended use of the diesel fuel; and
6. If applicable, the Contractor's Direct Pay Permit Number.

104 The permit to sell dyed diesel fuel at a retail location may be revoked, by the Department, upon ten (10) days written notice, if the permittee fails to comply with the provisions of this rule or the laws of the State of Mississippi pertaining to the sale and distribution of diesel fuel.

105 (Reserved)

*35.IX.02 revised effective January 16, 2025.*

## **Chapter 03 Direct Payment of Taxes on Special Fuel to the Department in Lieu of Payment to the Distributor.**

100 The Commission may issue Direct Pay Permits to construction contractors if such permit will expedite the proper classification and payment of the applicable taxes on Special Fuel.

- 101 No permit may be issued until the applicant has executed and filed with the Department a bond covering all taxes which may accrue under this section. However, the Department may accept a bond filed under Miss. Code Ann. Section 27-65-21 (The contractor's tax bond) when such bond covers the taxes levied on Special Fuel. The issuance of this permit transfers the liability for the tax directly to the permit holder in lieu of payment to the distributor and relieves the distributor of the liability for the taxes levied under Miss. Code Ann. Section 27-55-521. The Direct Pay Permit number must appear on all invoices for sales exempted under this section.
- 102 This permit is subject to revocation at any time that the Department deems such action is in the best interest of the State.
- 103 (Reserved)

*35.IX.03 revised effective January 16, 2025.*