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IMPORTANT – PLEASE READ
CHANGES TO REFUND PROCEDURES FOR USERS OF CLEAR DIESEL (FARMERS & RANCHERS)

To: All farmer/rancher refund applicants using and/or purchasing clear diesel/biodiesel

The 2015 Legislative Session enacted SB155, a portion of which changed the provisions of special fuel refunds for farmers and ranchers. Effective January 1, 2016, any farmer/rancher applying for a refund of special fuels used in an off-road manner, for farming purposes, will follow the same guidelines established for gas tax refunds. This means a farmer/rancher refund applicant may claim a refund only on the basis of 80% of his or her bulk purchases of special fuel, without the necessity of maintaining records of use.

For the purpose of this section, "bulk purchases" means purchases of more than 50 gallons of special fuel which are not placed directly into the tanks of motor vehicles.

Any farmer/rancher desiring to claim a refund under these provisions must first secure a permit from the Department. Any current gas tax refund applicant that also uses special fuels will continue to use their current account number.

There are some significant differences between filing refund claims for gasoline and diesel; for gasoline claims only **original invoices** are acceptable. For diesel refund claims, original invoices are acceptable but the Department will also accept a spreadsheet or copies thereof, showing the information derived from original documents, including, without limitation, invoices, receipts and vehicle logs, or receipts from the person from whom special fuel was purchased showing the date of purchase and the number of gallons purchased for an exempt purpose.

If filing for a refund of both fuel types, gasoline and/or diesel, please continue to file separate claims. If fuel is used in more than one (1) county, please continue to file a separate claim for each county.

Any refund applicant currently submitting MC-45 refund requests that does not have an established account number must submit an application for a refund account number. Any refund claim submitted with purchases after January 1, 2016 will be held until an account number has been issued.

Enclosed is an application form and the new refund claim form for special fuels, specifically clear diesel/biodiesel. If you have any questions about this change in procedure, please contact the Fuel Industry Team at (775) 684-4711, option 2, option 2 again and finally option 1.