Sub Part 04 Retail

Chapter 01 Gasoline Distributors and Service Stations

100 The term motor fuel means gasoline, butane, diesel, ethanol, biodiesel, natural gas or any other fuel used to propel or power motor vehicles or stationary engines.

101 Wholesale sales of motor fuel, motor oils, lubricants, tires, batteries, accessories and other sales by a distributor to licensed retailers for resale are exempt from sales tax.

102 Retail sales of motor fuel are not subject to sales tax.

103 All other sales of a service station, including soft drinks, washing, greasing, tire repairing and all other services are taxable at the regular retail rate of sales tax.

104 Charges for wrecker or towing services where no other taxable services (repairs, storage or other similar service) are provided are exempt from sales tax. When wrecker or towing services are provided in connection with other services that are taxable, the total amount is subject to the regular retail rate of tax. The separate invoicing of the wrecker or towing services would not affect the taxability of the charges. The taxability of wrecker and towing services is determined for each instance that includes this service and not for the business as a whole.

105 The tax is due on the total selling price without any deduction for Federal or State excise taxes on oil or grease, or Federal manufacturers excise taxes on tires, tubes and batteries. The selling price also includes carrying charges or any other amount added because of deferred payments. Sales must include the value of merchandise withdrawn from stock for use in the business or for personal use by the owner. Sales to customer using courtesy cards or letters of credit are taxable as cash sales.

106 All tools, supplies and equipment used in conducting the business of a service station or bulk distributor are taxable at the regular retail rate of sales or use tax. The tax paid on such purchases is not deductible as a tax credit from the retail tax liability.

107 Adequate records must be maintained to substantiate tax classifications of sales and purchases.

108 (Reserved)