



FUEL TAX CREDIT/REFUND

12 CSR 10-7.150

Methods for determining special Fuel Used in Power Takeoff Units

This rule clarifies the auxiliary equipment exemption in Section 142.581, RSMo.

- (1) Operators of ready mix concrete trucks or solid waste hauling vehicles (trash trucks), or both, equipped with a power takeoff (PTO) unit powered by the same engine used to propel the vehicle, may claim a credit or refund of the tax on thirty percent (30%) of the total taxable diesel fuel used in this state by each vehicle. As an alternative, operators may claim an exact refund or credit, provided it is documented by accurate records.
- (2) For pump-off and all other PTO-type operations which are powered by the same engine that is used to propel the vehicle, the taxpayer may claim a refund or credit, if the claim is substantiated with records or other documentation establishing the fuel consumed by the PTO operation. Records may include hourly meter readings, tachygraph or other records of measurement.