

New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau

TSB-M-82 (14)M
Diesel Motor Fuel Tax
November 30, 1982

Subject: Amendments to the Diesel Motor Fuel Tax Regulations
Diesel powered automobiles and pick-up trucks not used for hire

Effective September 15, 1982 the Diesel Motor Fuel Tax Regulations were amended as follows:

1. The owner of a diesel powered passenger vehicle operating on New York State highways which is registered with the New York State Vehicle and Traffic Law need not register as a distributor of diesel motor fuel with the Department of Taxation and Finance provided that:

- a) The passenger vehicle is not used for hire
- b) The owner does not have bulk storage of diesel motor fuel and purchases all the fuel at retail, tax included.

2. The owner of a diesel powered truck or similar motor vehicle must register with the Department of Taxation and Finance. However, a waiver may be granted from the filing of returns and maintaining of records provided that the vehicle is not operated for hire, used exclusively for personal purposes, the owner does not have bulk storage of diesel motor fuel and purchases all the fuel at retail, tax included.

The phrase "used exclusively for personal purposes" means the usage of a diesel powered motor vehicle for the personal benefit and convenience of the operator (e.g. travel back and forth to work, hauling garbage to a garbage dump, transporting personal possessions, recreation, etc.) and not for the production of income. It does not include the furnishing of transportation for hire or for compensation as in a business or occupation.