



Arizona Department of Transportation Transportation Services Group

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Notice of Requirements --- REVISED --- Vendor Use Fuel Receipt

Effective after March 31, 2010, a vendor will be required to include the tax rate on the customer receipt at the time use fuel is purchased.

In accordance with Arizona Revised Statute 28-5617, a vendor of use fuel who sells and delivers the use fuel into a fuel tank shall give the user a receipt for the use fuel. The receipt shall include the following:

1. The date of purchase
2. The seller's name and address
3. The number of gallons purchased
4. The type of fuel purchased
5. The price per gallon of the fuel
6. The rate of tax paid.

The information required on the vendor receipt is necessary in order for ADOT to process a refund as required by law. In order to process a refund requested by a person not licensed as a supplier, distributor, or use fuel vendor, that person must prove satisfactorily that tax on the fuel purchase was paid. The above information is a current requirement but vendors are being given the grace period to begin providing the rate of tax after March 31, 2010, to come into compliance.

Also, in accordance with Arizona Revised Statute 28-5619 each vendor shall maintain and keep for three years the following:

1. Records of use fuel received, sold or delivered in this state by the distributor or vendor.
2. Invoices, bills of lading and other pertinent records and papers required by the director for the reasonable administration of this article.

Cardlock Reporting

Suppliers with cardlock locations will be exempted from providing a receipt to a purchaser of use fuel if the supplier provides a customer with an invoice or a statement that contains the following data:

1. Date of purchase
2. Vehicle number
3. Location
4. Number of gallons purchased
5. Type of fuel purchased
6. Unit price per gallon
7. Federal Excise Tax (FET)
8. State Excise Tax (SET)
9. Extended Amount.