

## **117-1450 Motor Fuel Tax - LP Gas**

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When LP gas is used as a fuel in motor vehicles that are operated on the public highways and the amount of LP gas thus used cannot be determined using any other method, the following miles per gallon will be used for computing taxable gallons on the following specified types of vehicles:

- (1) Transport tractors that pull trailer type vehicles and trucks with more than two axles - three miles per gallon.
- (2) Tank wagons and two-axle vehicles, one ton and over - five miles per gallon.
- (3) Trucks less than one ton and passenger vehicles - ten miles per gallon.

The above miles per gallon schedule is to be used to determine the tax liability only when LP gas is used from the cargo supply tank to propel a vehicle. When a separate supply tank is connected to the engine of a motor vehicle, the tax is due on the actual number of gallons of fuel placed into the tank. It is absolutely necessary for taxpayers, paying tax on a mileage basis, to keep accurate records of the miles driven and to keep their speedometers in good working condition.

**HISTORY: Added by State Register Volume 27, Issue No. 6, Part 2, eff June 27, 2003.**