

R865. Tax Commission, Auditing.

R865-13G. Motor Fuel Tax.

R865-13G-18. Definition of Statewide Average Rack Price of a Gallon of Motor Fuel Pursuant to Utah Code Ann. Sections 59-13-201 and 59-13-210.

(1) For purposes of the fuel tax imposed under Section 59-13-201, “statewide average rack price of a gallon of motor fuel” shall be determined by calculating the average of the Salt Lake City and Cedar City terminal prices of the average daily average net closing price of a gallon of branded regular, 10% ethanol, 9.0 Reid Vapor Pressure unleaded motor fuel for each terminal.

(2) Pursuant to Section 59-13-301, the tax rate calculated using the statewide average rack price of a gallon of motor fuel shall be the tax rate for special fuel.

KEY: taxation, motor fuel, gasoline, environment

Date of Enactment or Last Substantive Amendment: December 22, 2011

Notice of Continuation: January 3, 2012

Authorizing, and Implemented or Interpreted Law: 59-13-201; 59-13-202; 59-13-203.1; 59-13-204; 59-13-208; 59-13-210; 59-13-404