

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

TSB-M-82 (12)M
Motor Fuel and
Diesel Motor Fuel Tax
October 26, 1982

Subject: Amendment to the Motor Fuel and Diesel Motor Fuel Tax Regulations
Transporters of motor fuel and diesel motor fuel.

Effective March 26, 1982 the Motor Fuel Tax Regulations were amended by adding a new Part 413 (Transporters of Motor Fuel) and the Diesel Motor Fuel Tax Regulations were amended by repealing Part 423 (Retail Vendors Licenses) and by adding a new Part 423 (Transporters of Motor Fuel).

In accordance with these amendments, any person operating a motor vehicle transporting motor fuel or diesel motor fuel within this State must carry in such motor vehicle, transporting motor fuel or diesel motor fuel, a delivery ticket or invoice showing:

1. Source of supply
2. Suppliers name and address
3. Date of sale
4. Purchaser's name and address
5. Transporter's name and address
6. Purchase information including:
 - a. Number of gallons ordered
 - b. Type of product

The phrase "transporting motor fuel or diesel motor fuel" does not include:

1. The fuel in the ordinary fuel tank of the motor vehicle which is used in the operation of the vehicle on public highways.
2. The transport of small quantities of fuel in cans or containers for personal use or consumption.

Failure to carry the delivery ticket or invoice in the motor vehicle transporting motor fuel or diesel motor fuel (except for the two situations listed above) may subject the violator to the penalties imposed by Section 289-b3 of the Tax Law.