

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

TSB-M-82 (5)M Revised
Motor Fuel Tax
Diesel Motor Fuel Tax
July 14, 1982

This memorandum supersedes TSB-M-82(5)M dated May 5, 1982 which should be destroyed.

Subject: Transporters of motor fuel and diesel motor fuel-delivery ticket or invoice to be carried in vehicles.

Effective March 26, 1982 an amendment to the Motor Fuel Tax Regulations and Diesel Motor Fuel Tax Regulations adding new parts 413 and 423, requires every motor vehicle transporting fuel on New York State roads to carry a delivery ticket or invoice showing:

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

A violation of this regulation is, pursuant to section 289-b.3 of the Tax Law, a misdemeanor and a violator is subject to a fine of up to \$5000 or imprisonment up to one year, or both.

These requirements do not apply to the fuel in the ordinary fuel tank of the vehicle which is used to propel the vehicle or to the transportation of small amounts of fuel for personal use or consumption. For example, the transportation of small quantities of fuel in cans or containers from a filling station to the individual's residence for private use is not subject to this regulation.