

**8125.0500 DISTRIBUTOR AND DEALER CREDITS AND REFUNDS.**

Subpart 1. **Distributor credits, how allowed.** The credits under Minnesota Statutes, section 296A.16, subdivision 1, shall be allowed as follows:

A. under clause (1), credit shall be taken prior to computing the allowance for evaporation and loss;

B. under clause (2), credit on sales made directly from terminals shall be taken prior to computing the allowance for evaporation and loss; credit on all other sales shall be taken after computing the allowance for evaporation and loss;

C. under clause (3), credit shall be taken prior to computing the allowance for evaporation and loss;

D. under clauses (4) and (5), credit shall be taken only when supported by a credit memorandum issued by the commissioner. Such credit memorandum will reflect the adjustment for the allowance for evaporation and loss;

E. under clause (6), credit shall be taken after computing the allowance for evaporation and loss.

Subp. 2. **Unusual losses.** A written notice of any unusual loss of gasoline or special fuel by a distributor or dealer while in possession, including gasoline or special fuel destroyed by accident, shall be given to the commissioner within 30 days after the discovery of the loss in order to qualify for credit or refund of tax paid, and, in addition, all claims of a distributor or dealer for refund or credit of gasoline or special fuel tax paid as a result of such unusual loss shall be filed with the commissioner within 90 days after the discovery of such loss.

**Statutory Authority:** *MS s 270.06; 270C.06; 296.27; 296A.02*

**History:** *17 SR 351; 17 SR 1279; L 2005 c 151 art 1 s 114*

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