

**8125.0700 SPECIAL FUEL REQUIREMENTS.**

Subpart 1. [Repealed, 17 SR 351]

Subp. 2. **Sales invoices.** Sales invoices issued for sales of special fuel made by a distributor or a special fuel dealer shall bear the name and address of the purchaser, date of sale, type of product, number of gallons, price per gallon, and total amount of sale. Sales invoices shall have the name and address of the distributor or special fuel dealer making the sale printed or rubber-stamped thereon and shall be machine-numbered serially with numbers of at least three digits and issued in sequence. A separate sales invoice book shall be maintained for special fuel sales, and one copy of each such sales invoice shall be retained in the special fuel sales invoice book, unless otherwise authorized by the commissioner. Sales invoices issued for fuel other than for use as special fuel shall show the kind of fuel, type of equipment in which the fuel is to be consumed, and the name and address of the purchaser.

Subp. 3. **Meter readings and inventories.** Distributors, special fuel dealers, and bulk purchasers shall at the end of each month take and record:

A. through a mechanical accumulating meter in working order, meter readings on each pump through which special fuel is dispensed; and

B. physical inventories of special fuel showing quantity in each tank, tank capacity, and kind of product.

Subp. 4. **Users' records and reports.** All users of special fuel shall keep a true and accurate record of all purchases, sales, transfers, and use of special fuel and shall retain all such records for a period of four years.

Subp. 5. [Repealed, 17 SR 351]

Subp. 6. [Repealed, 17 SR 351]

Subp. 7. **Records to be retained.** Copies of all manifests, bills of lading, invoices, sales and delivery tickets, tax returns required to be filed pursuant to Minnesota Statutes, chapter 296A, as well as all other records relating to the purchase, transfer, sales, and use of special fuel, shall be retained for a period of four years.

Subp. 8. **Changes in storage capacity or location.** Distributors, special fuel dealers, and bulk purchasers shall report to the commissioner in writing within seven days any change in storage capacity or location of special fuel facilities.

Subp. 9. [Repealed, 17 SR 351]

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

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

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