

8125.1300 REFUNDS AND CREDITS.

Subpart 1. [Repealed, L 2003 c 127 art 7 s 15]

Subp. 2. **Public transit systems.** The exemption from the gasoline excise tax for gasoline purchased by a transit system in Minnesota Statutes, section 296A.07, subdivision 4, applies only to gasoline purchased by a transit system which is actually used by the transit system for purposes necessary in carrying out its responsibility to provide public transportation as defined in Minnesota Statutes, sections 174.24 and 473.384. Gasoline that is used for purposes that are not necessary in carrying out the transit system's responsibility to provide public transportation is not exempt from taxation.

Subp. 3. **Gasoline used in aircraft.** Refunds for gasoline, other than aviation gasoline, purchased and used to produce or generate power for propelling aircraft shall be issued only to those claimants who have received approval to use such gasoline from the Federal Aviation Administration as evidenced by a supplemental type certificate.

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

History: *17 SR 351; L 2003 c 127 art 7 s 15; L 2005 c 151 art 1 s 114*

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