

13 MCAR |

2/4/83

[REVISOR ] MB

AR0288

1 Department of Revenue

2 Petroleum Tax Division

3

4 Adopted Rules Governing Special Fuel Requirements

5

6 Rule as Adopted

7 13 MCAR S 1.4006 Special fuel requirements.

8 A. [Unchanged.]

9 B. Sales invoices. Sales invoices issued for sales of  
10 special fuel made by a distributor or a special fuel dealer  
11 shall bear the name and address of the purchaser, date of sale,  
12 number of gallons, price per gallon, and total amount of sale.  
13 The words "Special Fuel" shall be written or printed on each  
14 sales invoice at the time of sale or delivery. Sales invoices  
15 shall have the name and address of the distributor or special  
16 fuel dealer making the sale printed or rubber-stamped thereon  
17 and shall be machine-numbered serially with numbers of at least  
18 three digits and issued in sequence. A separate sales invoice  
19 book shall be maintained for special fuel sales, and one copy of  
20 each such sales invoice shall be retained in the special fuel  
21 sales invoice book, unless otherwise authorized by the  
22 commissioner. Sales invoices issued for fuel other than for use  
23 as special fuel shall show the kind of fuel and the name and  
24 address of the purchaser.

25 C.-G. [Unchanged.]

2-16-83