

**296A.10 LIABILITY FOR UNPAID TAX.**

Subdivision 1. **Unreported fuel.** It is the duty of every distributor, dealer, and person who sells or uses gasoline manufactured, produced, received, or stored by the distributor, dealer, or person, and of every person using gasoline in motor vehicles or special fuel in licensed motor vehicles to know whether the tax has been paid on the fuel. If the tax has not been reported or if the tax has not been paid, it is that person's duty to report to the commissioner the quantity of the gasoline or special fuel sold or used and to pay the tax as provided in this chapter. All provisions of this chapter relating to the calculation, collections, and payment of the tax shall be applicable to any such person, dealer, or distributor.

Subd. 2. **Unreported aviation gasoline.** The provisions of subdivision 1 do not apply to aviation gasoline. It is the duty of every distributor, dealer, and person who receives, sells, stores, or withdraws from storage in this state aviation gasoline manufactured, produced, received, or stored by the distributor, dealer, or person to know whether the tax has been paid on the aviation gasoline. If the fuel has not been reported, or if the tax has not been paid to the commissioner, it is that person's duty to report to the commissioner the quantity of such gasoline so received, sold, stored, or withdrawn from storage. That person is also liable for the payment of the tax. All provisions of this chapter relating to the calculation, collections, and payment of the tax apply to any such person, dealer, or distributor.

**History:** 1998 c 299 s 10