OKLAHOMA TAX COMMISSION

TAX POLICY AND RESEARCH DIVISION
TONY MASTIN, DIRECTOR

PHONE (405) 521-3133
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January 15, 2004

Re: Our File Number LR-03-253; Use of dyed fuel on public highways

This is in response to your request for a letter stating that your town may use dyed diesel in their motor vehicles on the public road.

Oklahoma Statutes Title 68, Section 500.52, provides that towns are excepted from the prohibition against the use of dyed fuel on public highways pursuant to Section (B)(2) thereof. This Statute excepts the "Uses of dyed fuel on the highway which are lawful under the Internal Revenue Code and regulations thereunder and as set forth in Section 10 of this act [68 O.S., Section 500.10]."

Based on the above statute, the Town of may use dyed diesel fuel in their motor vehicles for use on public roads and highways of this state.

This response applies only to the circumstances set out in your request of October 31, 2003. Pursuant to Commission Rule 710:1-3-73(e), this Letter Ruling may be generally relied upon **only** by the entity to whom it is issued, assuming that all pertinent facts have been accurately and completely stated, and that there has been no change in applicable law. If I can be of further assistance, please feel free to contact me.

Sincerely,

Brenda J. Sullivan
Tax Policy Analyst

cc: Richard Deathridge
Enclosure