OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
RICK MILLER, DIRECTOR

PHONE (405) 521-3133
FACSIMILE (405) 522-0063

November 1, 2012

Re: LR-12-075 (Motor Fuel Tax) Inquiry as to licensing requirements.

Dear

This letter is in response to your inquiry as to whether should obtain an Oklahoma motor fuel license for buying and selling gasoline and ultra-low sulfur diesel fuel in bulk and delivering such fuel through pipelines to Oklahoma where there is no rack business or breaking of bulk.

The circumstances set out in your letter do not warrant the issuance of a motor fuel license for the fact that there is no incidence of Motor Fuel Tax on gasoline or diesel fuel being delivered into Oklahoma through a pipeline. Oklahoma Motor Fuel Tax is imposed upon the supplier of fuel at the terminal rack.

If you should have any questions or need additional information you may contact me at 405-521-3133.

This response applies only to the circumstances set out in your request of August 31, 2012. Pursuant to Oklahoma Administrative Code 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.

Sincerely,

OKLAHOMA TAX COMMISSION

Mark J. Hendrix
Tax Policy Analyst