

Important Information

Law change for Montana's Special Fuel Users:

Montana's 2013 Legislature passed Senate Bill 116 that eliminates the requirement to obtain a Special Fuel User Permit, the \$5,000 bond, and to file a quarterly tax return. This bill became law upon the signature of Governor Steven Bullock on April 12, 2013. Your Montana Special Fuel User Permit will be cancelled effective March 31, 2013.

The requirement to use only tax paid fuel on all public road construction projects remains in effect.

Accompanying this letter are your tax reporting schedules for the 1st quarter of 2013. This will be the last mailing of tax reports you will receive. You may file the return to recover your credits. There will be no penalties assessed for failure to file this return.

Questions and Answers:

Q How will I claim a credit for tax paid fuel used on non-taxable jobs?

A Find the Off-Road Refund form on the department's website; www.mdt.mt.gov. On the lower right side there is a link to Motor Fuel Refund Forms.

Q What if I rent a piece of equipment that has dyed fuel in it for a taxable job?

A Fill out a Fuel Declaration Form, keep a copy for your records, and mail the tax due with the form to the Montana Department of Transportation (MDT). This form is also available on MDT's Motor Fuel Refund Form page (see above).

Q How will MDT enforce the use of tax paid fuel on taxable projects?

A Motor Carrier Service Officers will continue to visit project sites and check for fuel tax compliance.

Q What about my \$5,000 bond?

A MDT is in the process of returning your bond to you. You will receive information about your bond by the end of April, 2013.

Q I have more questions, who do I call?

A Call MDT at 406 444-7689