

## CHAPTER 4. - GASOLINE AND GASOLINE INVENTORY TAX<sup>3</sup>

Footnotes:

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**Editor's note**—Ord. No. 500-10, Att. B, adopted Nov. 23, 2010, amended ch. 4 in its entirety to read as herein set out. Former ch. 4, consisted of §§ 6-4-1—6-4-11, and pertained to similar subject matter.

Section 6-4-1. - Reserved.

Section 6-4-2. - Imposition of gasoline tax.

- A. For the privilege of engaging in business as a gasoline retailer within the Reservation, there is imposed an excise tax at the rate of seventeen cents (\$0.17) per gallon, on each gallon of gasoline sold within the Reservation by the retailer.
- B. The tax imposed by this chapter may be called the "gasoline tax".

(Ord. No. 500-10, Att. B, 11-23-2010)

Section 6-4-3. - Deductions.

In computing the gasoline tax due, the retailer may deduct from the total amount of gasoline sold within the Reservation.

- A. Gasoline exported from the Reservation other than in the fuel supply tank of a motor vehicle.
- B. Gasoline sold to the Pueblo or any political subdivision, agency or instrumentality of the Pueblo for the exclusive use of the Pueblo, or its political subdivision, agency or instrumentality, including all gasoline delivered into the fuel supply tank of a motor vehicle registered in the name of the Pueblo or its political subdivision, agency or instrumentality. For purposes of this subsection, a business enterprise of the Pueblo shall not be considered an agency or instrumentality of the Pueblo.
- C. Gasoline lost or destroyed by fire or unavoidable accident while in the possession of retailer.
- D. Gasoline sold to the United States or any agency or instrumentality thereof for the exclusive use of the United States or any agency or instrumentality thereof, including gasoline delivered into the fuel supply tank of a vehicle registered in the name of the United States or any agency or instrumentality thereof.
- E. The retailer claiming any deduction has the burden of proving to the reasonable satisfaction of the division that the gasoline is deductible under this chapter.

(Ord. No. 500-10, Att. B, 11-23-2010)

Section 6-4-4. - Retailer returns and tax payments.

- A. Every retailer shall file gasoline tax returns in the form prescribed by the division on or before the 25th day of the month following the month in which it sells gasoline at retail within the Reservation.

- B. The return shall report the number of gallons of gasoline sold, the identity of the distributor or wholesaler from whom the retailer obtained the gasoline, the number of deductible gallons, and any other information required by the division.
- C. The return shall be accompanied by payment of the amount of gasoline tax due.

(Ord. No. 500-10, Att. B, 11-23-2010)

Section 6-4-5. - Distributor returns.

- A. Every distributor shall file informational returns in the form prescribed by the division on or before the 25th day of the month following the month in which it refines gasoline within the Reservation or imports gasoline into the Reservation.
- B. The return shall report the number of gallons of gasoline refined or imported, the date refined or imported, the disposition of all gallons refined or imported, and any other information required by the division.

(Ord. No. 500-10, Att. B, 11-23-2010)

Section 6-4-6. - Wholesaler returns.

- A. Every wholesaler shall file informational returns in the form prescribed by the division on or before the 25th day of the month following the month in which it sells gasoline at wholesale within the Reservation.
- B. The return shall report the number of gallons of gasoline sold, the identity of the distributor from whom the wholesaler obtained the gasoline, the identity of the person to whom the gasoline was sold, and any other information required by the division.

(Ord. No. 500-10, Att. B, 11-23-2010)

Section 6-4-7. - Registration of distributors, wholesalers and retailers.

- A. Every person engaged in the business of distributing gasoline within the Reservation, and every person engaged in business as a retailer or wholesaler of gasoline within the Reservation shall register with the division.
- B. The registration shall include name, address, telephone number, federal Social Security Number, federal taxpayer identification number, all state taxpayer identification numbers of the person registering and of all other persons owning more than ten (10) percent of the voting and nonvoting interests in the person registering, and such other information required by the division.

(Ord. No. 500-10, Att. B, 11-23-2010)

Section 6-4-8. - Bonds.

- A. Every distributor, wholesaler and retailer of gasoline shall file with the division a bond or other security acceptable to the division, unless the person is exempt from the bond or other security under subsection D of this section.
- B. Any bond shall name the Pueblo as obligee and shall be conditioned upon the prompt filing of true reports and the prompt payment of all taxes imposed by this chapter, together with all applicable penalties and interest.

- C. The amount of the bond or other security shall be the greater of one thousand dollars (\$1,000.00) or an amount equal to twice the estimated monthly gasoline tax obligation of the person filing the bond.
- D. Any person required to file a bond or other security under this chapter who timely and fully files all returns required by this chapter and pays all tax due under this chapter for a period of twelve (12) consecutive months shall not be required to post a bond or other security. The division may require any person who is exempt from the requirement to post a bond or other security under this subsection and who becomes delinquent in any obligation to file a return or pay a tax required by this chapter to post a bond or other security under this chapter within ten (10) days after written notice from the division.

(Ord. No. 500-10, Att. B, 11-23-2010)

Section 6-4-9. - Fuel manifests.

- A. Every person transporting gasoline from a refinery, other production facility or pipeline terminal within the Reservation, importing gasoline into the Reservation, or exporting gasoline out of the Reservation, other than by pipeline or in the fuel supply tank of a motor vehicle shall carry a manifest or bill of lading in a form prescribed by or acceptable to the division.
- B. The manifest or bill of lading shall be signed by the person who delivered possession of the gasoline to the transporter and by every person accepting delivery of any part of the gasoline from the transporter, indicating the amount accepted.
- C. Any other person transporting thirty-five (35) gallons or more of gasoline within the Reservation, other than in the fuel supply tank of a motor vehicle, shall upon demand furnish proof acceptable to the division that the gasoline so transported was legally acquired and that the gasoline tax has been paid on the gasoline.

(Ord. No. 500-10, Att. B, 11-23-2010)

Section 6-4-10. - Gasoline tax account.

All gasoline tax revenues collected by the division shall be deposited in the gasoline tax account and shall be expended as provided by enactment of the Pueblo Council.

(Ord. No. 500-10, Att. B, 11-23-2010)

Section 6-4-11. - Imposition of gasoline inventory tax.

- A. A gasoline inventory tax is imposed on the gallons of gasoline within the Reservation and in the possession of a distributor, wholesaler or retailer on the day the gasoline tax is imposed or on the day on which an increase in the rate of the gasoline tax becomes effective.
- B. The rate of the gasoline inventory tax shall be the difference between the gasoline tax rate in effect on the day on which the gasoline inventory tax is imposed, less the gasoline tax rate in effect on the day prior to the day on which the gasoline inventory tax is imposed, expressed in cents per gallon.
- C. The tax imposed by this chapter may be called the "gasoline inventory tax".
- D. The gasoline inventory tax shall be paid on or before the 25th day of the month following the month in which the gasoline inventory tax is imposed.
- E. On the day prior to the day that the gasoline inventory tax is imposed, each distributor, wholesaler and retailer shall take inventory of the gallons of gasoline in its possession.

- F. Distributors, wholesalers and retailers shall report to the division the total number of gallons of gasoline in inventory on the day prior to the day that the gasoline inventory tax is imposed and shall pay any gasoline inventory tax due.

(Ord. No. 500-10, Att. B, 11-23-2010)