

**RULES
OF
DEPARTMENT OF REVENUE
PETROLEUM TAX DIVISION**

**CHAPTER 1320-7-1
INSPECTION OF VOLATILE OILS**

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1320-7-1-.01 QUALITY STANDARDS.

- (1) All volatile substances which are sold, offered for sale, or which are possessed or stored in this state, produced from petroleum, natural gas, oil shales or coal, and which test over 16° gravity on the API scale are subject to inspection and taxation and must meet the minimum specifications listed. Substances capable of burning as a fuel and meeting the testing limits outlined are considered volatile for purpose on inspection and taxation. Excepted are those substances with a kinematic viscosity over 70 centistokes at 122° Fahrenheit and a flash point over 150° Fahrenheit. Propane is also excluded.
- (2) All product subject to inspection as herein provided shall be inspected regardless of whether or not they are subject to the tax.

Authority: T.C.A. §§60-415 and 67-101. **Administrative History:** Original rule certified June 7, 1974. Amendment filed February 19, 1975; effective March 21, 1975. Repealed and new rule filed August 15, 1979; effective November 27, 1979.

1320-7-1-.02 GASOLINE SPECIFICATIONS. All gasoline shall meet either the detailed requirements of the current ASTM Standards Specifications for Gasoline, or any current ASTM emergency specifications.

Authority: T.C.A. §§60-415 and 67-101. **Administrative History:** Original rule certified June 7, 1974. Amendment filed February 19, 1975; effective March 21, 1975. Repealed and new rule filed August 15, 1979; effective November 27, 1979.

1320-7-1-.03 DIESEL FUEL SPECIFICATIONS.

- (1) No. 1 Diesel Fuel shall meet either the detailed requirements of Grade No 1-D of current ASTM Standard Classification of Diesel Fuel Oils or any current ASTM emergency specifications.
- (2) No. 2 Diesel Fuel shall meet either the detailed requirements of Grade No 2-D of current ASTM Standard Classification of Diesel Fuel Oils, or any current ASTM emergency specifications.

Authority: T.C.A. §§60-415 and 67-101. **Administrative History:** Original rule certified June 7, 1974. Amendment filed February 19, 1975; effective March 21, 1975. Repealed and new rule filed August 15, 1979; effective November 27, 1979.

1320-7-1-.04 FUEL OIL SPECIFICATIONS.

- (1) No. 1 Fuel Oil shall meet either the detailed requirements of Grade No. 1 Fuel Oil of current ASTM Standard Specification for Fuel Oils, or any current ASTM emergency specifications.

(Rule 1320-7-1-.04, continued)

- (2) No. 2 Fuel Oil shall meet either the detailed requirements of Grade No 2 Fuel Oil of current ASTM Standard Specification for Fuel Oils, or any current ASTM emergency specifications.

Authority: T.C.A. §§60-415 and 67-101. **Administrative History:** Original Rule certified June 7, 1974. Amendment filed February 19, 1975; effective March 21, 1975. Repealed and new rule filed August 15, 1979; effective November 27, 1979.

1320-7-1-.05 KEROSENE SPECIFICATIONS. Kerosene shall be free from water and suspended matter and meet the requirements of the latest version of the American Society for Testing and Materials Standards for Kerosene or any current ASTM emergency specifications.

Authority: T.C.A. §§60-415 and 67-101. **Administrative History:** Original rule certified June 7, 1974. Amendment filed February 19, 1975; effective March 21, 1975. Repealed and new rule filed August 15, 1979; effective November 27, 1979.

1320-7-1-.06 CLEANING FLUIDS. The flash point of cleaning fluids shall not be lower than 100 degrees F., using the TAG closed tester. (TAG) (ASTM D56).

Authority: T.C.A. §§60-415 and 67-101. **Administrative History:** Original rule certified June 7, 1974. Amendment filed February 19, 1975; effective March 21, 1975. Repealed and new rule filed August 15, 1979; effective November 27, 1979.

1320-7-1-.07 LUBRICATING MOTOR OILS. When sold in sealed containers lubricating motor oils will not be considered subject to inspection, or to imposition of either the special tax on petroleum products or the motor vehicle fuel tax regardless of whether said oils meet the minimum standards for inspection consideration as outlined at T.C.A. §67-3204. This exception, however, does not apply to the tax imposed under the Retailers' Sales Tax Act or any other tax to which these products may be subject.

Authority: T.C.A. §§60-415 and 67-101. **Administrative History:** Original rule certified June 7, 1974. Amendment filed February 19, 1975; effective March 21, 1975. Repealed and new rule filed August 15, 1979; effective November 27, 1979.

1320-7-1-.08 REPEALED.

Authority: T.C.A. §§60-415 and 67-101. **Administrative History:** Original rule certified June 7, 1974. Amendment filed February 19, 1975; effective March 21, 1975. Repealed filed August 15, 1979; effective November 27, 1979.