

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

**CHAPTER 1320-7-2  
GASOLINE TAX**

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**1320-7-2-.01 PERMIT REQUIRED.**

- (1) All gasoline permits previously issued by the department under authority of any law other than Chapter 761 of the Public Acts of 1978 are void. All dealers, distributors, jobbers or other persons engaged in distributing or storing gasoline or distillate are required to secure either a class "A" or "B" permit pursuant to T.C.A. Section 67-3503.
- (2) All gasoline permits are non-transferable and shall be returned to the department for cancellation whenever the person, in whose name the permit was issued, ceases to engage in the business of distributing or storing gasoline or distillate in the State of Tennessee.

*Authority:* T.C.A. §§67-3828 and 67-101. *Administrative History:* Original rule certified June 7, 1974. Repealed and new rule filed August 15, 1979; effective November 27, 1979.

**1320-7-2-.02 SPECIAL ALLOWANCE FOR CASUALTY LOSSES.** To sustain a claim for loss under T.C.A. Section 67-3307 a written report of the loss is required to be made to the commissioner of revenue within seventy-two (72) hours of the date of the loss. In addition, a written claim and statement explaining the occurrence of the loss shall be filed with the commissioner within sixty (60) days of the time of loss. To be collectible a loss must be one over which a distributor has no control. Negligence or any unlawful act, such as overloading a transport vehicle, excessive speed or other like act by a distributor or his agent, which is contributory to a loss shall negate the validity of the claim.

*Authority:* T.C.A. §§67-3828 and 67-101. *Administrative History:* Original rule certified June 7, 1974. Repealed and new rule filed August 15, 1979; effective November 27, 1979.

**1320-7-2-.03 PENALTY AND INTEREST CALCULATION.** If any tax or portion thereof is not paid on or before the twentieth (20th) day of the month following the month in which it is due it shall be delinquent and subject to a penalty of one percent (1%) per day up to ten (10) days or a total of ten percent (10%). In no case shall the penalty be less than ten dollars (\$10). Interest shall be calculated at the rate provided by law from the date the tax is due until the end of the month in which it is paid. Any penalty incurred by a taxpayer pursuant to T.C.A. Section 67-3312 may be waived pursuant to T.C.A. Section 67-101(5).

*Authority:* T.C.A. §§67-3828 and 67-101. *Administrative History:* Original rule certified June 7, 1974. Repealed and new rule filed August 15, 1979; effective November 27, 1979.

**1320-7-2-.04 REPEALED.**

*Authority:* T.C.A. §§67-3828 and 67-101. *Administrative History:* Original rule certified June 7, 1974. Repealed filed August 15, 1979; effective November 27, 1979.

**1320-7-2-.05 REPEALED.**

*Authority:* T.C.A. §§67-3828 and 67-101. *Administrative History:* Original rule certified June 7, 1974. Repeal filed August 15, 1979; effective November 27, 1979.

**1320-7-2-.06 REPEALED.**

*Authority:* T.C.A. §§67-3828 and 67-101. *Administrative History:* Original rule certified June 7, 1974. Repeal filed August 15, 1979; effective November 27, 1979.

**1320-7-2-.07 REPEALED.**

*Authority:* T.C.A. §§67-3828 and 67-101. *Administrative History:* Original rule certified June 7, 1974. Repeal filed August 15, 1979; effective November 27, 1979.