

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

**CHAPTER 1320-7-5
MOTOR VEHICLE FUEL USE TAX**

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1320-7-5-.01 REPEALED.

Authority: T.C.A. §67-101. *Administrative History:* Original rule certified June 7, 1994. Repeal and new rule filed August 15, 1979; effective November 27, 1979. Repeal filed July 18, 1984; effective October 14, 1984.

1320-7-5-.02 REPEALED.

Authority: T.C.A. §§67-101 and 67-3739. *Administrative History:* Original rule certified June 7, 1974. Repeal and new rule filed August 15, 1979; effective November 27, 1979. Repeal filed July 18, 1984; effective October 14, 1984.

1320-7-5-.03 REPEALED.

Authority: T.C.A. §67-101. *Administrative History:* Original rule filed August 15, 1979; effective November 27, 1979. Repeal filed July 18, 1984; effective October 14, 1984.

1320-7-5-.04 REPEALED.

Authority: T.C.A. §67-101. *Administrative History:* Original rule filed August 15, 1979; effective November 27, 1979. Repeal filed July 18, 1984; effective October 14, 1984.

1320-7-5-.05 CUSTOMER CONTROLLED PUMPS.

- (1) T.C.A. §67-3702 provides that a holder of a valid sellers license, issued by the department may locate a customer controlled pump at a location other than his primary storage location. Prior to the use or sale through any such pump, such seller shall notify the department in writing, giving the location, the number of pumps and have each pump certified as a "Customer Controlled Pump" by an authorized representative of the department.
- (2) A customer controlled pump shall not be located on any retail filling station island, being a separate and distinct operation from any retail filling station outlet. No filling station manager or attendant shall take part in the dispensing or sale of fuel from such pumps, nor shall they have in their possession any key that will activate any meter that may be used for dispensing fuel.
- (3) Storage for a customer controlled pump shall be separate and distinct from any other storage and shall be reported as part of the sellers bulk storage on his monthly sellers fuel tax report.
- (4) A customer controlled pump shall have a separate meter for each customer and only that customer be allowed to purchase fuel through his meter. All sales through a customer controlled pump shall

(Rule 1320-7-5-.05, continued)

be reported as part of the sellers monthly fuel tax report in exactly the same manner as sales from his primary bulk storage.

- (5) Invoices for sales from a customer controlled pump may be issued as frequently as deemed necessary by the seller but one invoice must be issued to each meter customer on the last working day in a calendar month.
- (6) The seller shall provide a means by which an authorized representative of the department may periodically or upon request read the meters on any or all of the customer controlled pumps.
- (7) Any holder of a valid sellers license found violating the law or rules and regulations relating to customer controlled pumps shall lose his right to make sales from customer controlled pumps for a period of not less than two (2) years and be subject to all other penalties as outlined by law.

Authority: T.C.A. §67-101. **Administrative History:** Original rule filed August 15, 1979; effective November 27, 1979.