

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

**CHAPTER 1320-7-6  
SPECIAL TAX ON PETROLEUM PRODUCTS**

**TABLE OF CONTENTS**

1320-7-6-.01 Products Exported

1320-7-6-.02 Records

**1320-7-6-.01 PRODUCTS EXPORTED.** A distributor or dealer may sell or transfer fuel to an exporter and pay only the tax of one twentieth of one cent (1/20¢) to the department where the special tax of one cent (1¢) has not previously been paid or may take credit or apply for a refund of nineteen twentieths of one cent (19/20¢) where this special tax has already been paid on the product being exported. A dealer or distributor shall be held responsible for payment of all taxes on any product not exported and on which proper taxes, including gasoline tax, highway use tax, and special tax, have not been paid or have been improperly refunded. Applicable penalty and interest shall also be included in any tax determination.

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 Repealed and new rule filed August 15, 1979; effective November 27, 1979.

**1320-7-6-.02 RECORDS.** Any dealer or distributor paying the special tax, who sells or distributes fuel for use to a buyer who will seek a refund of all or part of the special tax, shall indicate on the invoice given to the buyer that the special tax has been paid. A declaration or figure separate calculating the special tax paid may be shown on all invoices, whether or not the buyer intends to seek a refund. The special tax shall be considered as part of the sales price for the purpose of calculating Sales and Use taxes, notwithstanding the fact that the special tax is separately stated by the dealer or distributor.

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