



# FT-2 Retail or Bulk Sales of Gasoline and Diesel Fuel

Note: Fuel distributors are responsible for paying Idaho fuel taxes *when they receive the fuel*.

| Types of fuel users             | Gasoline, Jet Fuel, Aviation Gasoline, Ethanol Blends |                                 | Undyed   |                                 | Dyed     |                                 |
|---------------------------------|---|---------------------------------|----------|---------------------------------|----------|---------------------------------|
|                                 | Taxable*  | Can be used in motor vehicles** | Taxable* | Can be used in motor vehicles** | Taxable* | Can be used in motor vehicles** |
| School bus, contractors         | Yes   | Yes                             | Yes      | Yes                             | No       | No                              |
| School bus, government operated | Yes   | Yes                             | Yes (1)  | Yes                             | No       | Yes (4)                         |
| Qualified local bus company     | Yes   | Yes                             | Yes      | Yes                             | No       | No                              |
| Intercity bus company           | Yes   | Yes                             | Yes      | Yes                             | No       | No                              |
| State & local government        | Yes   | Yes                             | Yes (1)  | Yes                             | No       | Yes (4)                         |
| Federal government              | Yes   | Yes                             | Yes (1)  | Yes                             | No       | No                              |
| Idaho National Guard            | Yes (2)   | Yes                             | Yes (2)  | Yes                             | No       | Yes (4)                         |
| Loggers                         | Yes   | Yes                             | Yes (3)  | Yes                             | No       | No                              |
| Farmers                         | Yes   | Yes                             | Yes (3)  | Yes                             | No       | No                              |
| Miners                          | Yes   | Yes                             | Yes (3)  | Yes                             | No       | No                              |
| Contractors                     | Yes   | Yes                             | Yes (3)  | Yes                             | No       | No                              |

**Notes:**

- \* **Taxable** – Sellers include the Idaho fuels tax in the price of fuel.
- \*\* **Can be used in motor vehicles** – Fuel type can be used in a consumer’s registered motor vehicle when operated on a highway.
- (1) Federal, state, and local governments can complete a Form 75 to get a fuels tax refund for tax-paid diesel fuel consumed in motor vehicles they own and operate or lease and operate.
- (2) Gasoline, aircraft engine fuel, or undyed diesel sold to the Idaho National Guard for use in an aircraft or in a vehicle used off public highways is exempt from the fuels tax. The exemption must be certified by a signed statement from an authorized officer of the Idaho National Guard.
- (3) Consumers can claim a fuels tax refund on Form 75 for tax-paid undyed diesel used for a nontaxable purpose in a registered motor vehicle or unregistered equipment. Visit our website [tax.idaho.gov/fuels](http://tax.idaho.gov/fuels) for more information.
- (4) See Internal Revenue Service *Publication 510 - Excise Taxes*.

**Dyed low sulfur and ultra low sulfur** diesel fuel can’t be used in the supply tank of a registered *or required to be registered* motor vehicle except for use in certain government motor vehicles. Dyed diesel fuel includes: diesel #2, diesel #1, biodiesel, biodiesel blends, fuel oil, stove oil, and kerosene. Both types of dyed diesel fuel are exempt from the special fuels tax, but may be subject to sales tax.

**Propane, natural gas, and hydrogen** are exempt from the special fuels tax unless delivered into the supply tank of a registered motor vehicle.

If you have questions about this chart, call:

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