

FT-3 Fuels Tax Refunds for Gas and Diesel Consumers

You can claim a refund of Idaho fuels tax if you:

- Buy 50 gallons or more of gasoline (or any amount of undyed diesel) during the calendar year, **and**
- Have receipts showing you paid the Idaho fuels tax, **and**
- Use the fuels tax in a nontaxable manner (see examples below), **and**
- Claim your refund by filing a Form 75, *Idaho Fuels Use Report*.

The list of examples below isn't comprehensive. If you have questions, contact the Tax Commission or a qualified tax practitioner.

ELIGIBLE for refund - Gasoline used to operate:

- Unlicensed motor vehicles or equipment
- Motor vehicles that aren't required to be licensed
- Stationary and auxiliary engines, generators, pumps, etc.
- Commercial motorboats
- Unregistered all-terrain vehicles (ATVs) as defined in Idaho Code section 67-7101

ELIGIBLE for refund - Undyed diesel used to operate:

- Licensed motor vehicles operated off-road
- Government-owned or -leased and operated motor vehicles
- Heating units
- Tractor-trailer refrigeration units
- Stationary and auxiliary engines, generators, pumps, etc.
- Unlicensed equipment
- Commercial motorboats

NOT ELIGIBLE for refund - Gasoline used in:

- Motor vehicles that are licensed (or required to be licensed)
- Motor vehicles exempt from registration due to ownership or residence
- Licensed motor vehicle power take-off (PTO) units
- Recreational vehicles
- Motorcycles, motor scooters, motorized bicycles, registered ATVs, or snowmobiles
- Noncommercial motor boats, boats operated by a government authority

NOT ELIGIBLE for refund - Undyed diesel used in:

- Licensed motor vehicles operated on an Idaho road or highway open to the public
- Recreational vehicles
- Noncommercial motor boats, boats operated by a government authority
- Jet skis

Sales/use tax

You may owe use tax if you don't qualify for an exemption. Use tax is due on the purchase price (minus state and federal fuels taxes already paid on the fuel). If you don't file regular sales/use tax returns, complete **Section VII** of Form 75, *Idaho Fuels Use Report*, to pay the sales/use tax due.