

PRODUCT TAX RULES COMMITTEE  
(Fuels Rules Only)

**AGENDA**

The Committee convenes on Wednesday, July 10, 2019, at 1:00 p.m.:

Idaho State Tax Commission  
Room 1CR5 / Plaza IV / 800 Park Ave / Boise, Idaho

1:00 p.m. – Call to Order and Introductions

1. Committee Chair Report Don Williams

2. Review of Drafts:

**Motor Fuel Rule 110, Calculation of Motor Fuels Tax on Gaseous Special**

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3. Adjourn

*For more information, please contact the Committee Chair at [don.williams@tax.idaho.gov](mailto:don.williams@tax.idaho.gov) or call (208) 334-7855; or the Rules Coordinator at [kimberlee.stratton@tax.idaho.gov](mailto:kimberlee.stratton@tax.idaho.gov) or call 208.334.7544. All agendas and rules related documents are posted on our website under the appropriate committee.*

**MOTOR FUEL RULE 110 (DRAFT)**

**110. CALCULATION OF MOTOR FUELS TAX ON GASEOUS SPECIAL FUELS (RULE 110).**

Section 63-2424, Idaho Code

**01. In General.** The following applies to gaseous special fuels: (4-11-15)

**a.** A gaseous special fuel is a special fuel that is a gas at sixty (60) degrees Fahrenheit and fourteen and seven-tenths (14.7) pounds per square inch absolute. (4-11-15)

**b.** A gaseous special fuel may be sold at volumes or weights other than those listed in this section, but, must be converted to the volumes and weights used in this section for reporting purposes to ensure that the gaseous special fuels are taxed at the energy equivalent to a gallon of gasoline. (4-11-15)

**02. Computing Gaseous Special Fuel Tax Equivalents.** The gaseous special fuel tax is computed by multiplying the percentage of gasoline gallon energy equivalent times the current gasoline tax rate for each type of gaseous special fuel. Gaseous special fuel distributors are required to report the volumes and tax as required on the fuel distributor form.

<b>Motor Fuel</b>	<b>BTUs per Gallon or Gallon Equivalent</b>	<b>Equivalent Volume/<u>Mass</u></b>	<b>Percentage of Gasoline Gallon Energy Equivalent</b>
Gasoline	127,000	1 gallon	100%
Propane	92,000	4.25 lbs. or 1 gallon	72.44%
Compressed Natural gas (CNG)	127,000 per GGE	<del>126.67 cu. ft. or 5.66 lbs. @ 60°F</del>	100%
Liquefied Natural Gas (LNG)	138,400 per DGE	6.06 lbs.	108.98%
<u>Hydrogen</u>	<u>127,000 per GGE</u>	<u>1 kg.</u>	<u>100%</u>

(~~3-25-16~~ \_\_\_)