

MOTOR FUELS TAX RULE 110 (NEGOTIATED RULE DRAFT 3)

110. CALCULATION OF TAX ON GASEOUS FUELS (RULE 110).

Section 63-2424, Idaho Code.

01. In General. ~~In all cases in which any tax under Chapter 24, Title 63, Idaho Code, must be calculated, for any special fuel that is a gaseous fuel the following equivalency formulas shall be used to calculate determine the amount of tax due.~~ The following applies to gaseous special fuels: (6-23-94) ()

a. ~~One (1) therm of natural gas will be the equivalent of one (1) gallon of liquid.~~ 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. (6-23-94) ()

b. ~~Four and one fourth (4 1/4) pounds of propane will be the equivalent of one (1) gallon of liquid.~~ 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. (6-23-94) ()

02. Equivalents BTU's. ~~Special fuels tax on gaseous fuels will be computed based upon the equivalent BTU's per gallon of gaseous fuels. The following values will be used in a formula establishing the rate.~~ The following equivalents will be used when calculating amounts of gaseous special fuel sold and corresponding tax amounts for motor fuels tax reporting purposes. Gaseous special fuel distributors are required to report the volumes and tax as required by the fuel distributor form.

Gasoline	127,000	BTU's per gallon
Propane	92,000	BTU's per gallon
Natural Gas	100,000	BTU's per gallon

(Natural gas 100,000 BTU x current tax rate) = tax per therm

Gasoline 127,000 BTU

(Propane 92,000 BTU x current tax rate) = tax per 4 1/4 pounds

Gasoline 127,000 BTU

<u>Motor Fuel</u>	<u>BTUs per liquid gallon</u>	<u>Tax per liquid gallon</u>	<u>Volume per Gasoline Gallon Equivalent (GGE)</u>	<u>Tax per GGE</u>	<u>Volume per Diesel Gallon Equivalent (DGE)</u>	<u>Tax per DGE</u>
<u>Gasoline</u>	<u>127,000</u>	<u>25¢</u>	<u>1 gallon</u>	<u>25¢</u>	<u>N/A</u>	<u>N/A</u>
<u>Propane</u>	<u>92,000</u>	<u>18.1¢</u>	<u>1.39 gallon</u>	<u>25¢</u>	<u>N/A</u>	<u>N/A</u>
<u>Compressed Natural Gas (CNG)</u>	<u>N/A</u>	<u>N/A</u>	<u>126.67 cu. ft. or 5.66 lbs. @ 60⁰ F.</u>	<u>25¢</u>	<u>N/A</u>	<u>N/A</u>
<u>Liquefied Natural Gas (LNG)</u>	<u>84,800</u>	<u>16.7¢</u>	<u>N/A</u>	<u>N/A</u>	<u>6.06 lbs.</u>	<u>27.3¢</u>
<u>Diesel</u>	<u>138,400</u>	<u>25¢</u>	<u>N/A</u>	<u>N/A</u>	<u>1 gallon</u>	<u>25¢</u>

(~~6-23-94~~) ()