

Department of Revenue

Revenue Notice # 08-09: Petroleum Tax – Administration Issues – Surcharge Administration and Qualifying Service Station Credit

Background

On February 25, 2008, the Legislature enacted a transportation finance bill (2008 *Minnesota Laws*, chapter 152). Two issues have arisen in relation to this legislation and this revenue notice sets forth the department's position on these issues.

Administration of the Surcharge

The debt service surcharge that will be codified as *Minnesota Statutes*, section 296A.083 is an addition to the fuel taxes set forth in *Minnesota Statutes*, chapter 296A. It is to be paid at the same time and in the same manner as the taxes imposed by *Minnesota Statutes*, sections 296A.07 and 296A.08. The audit, assessment, appeal, collection, enforcement, penalty, interest, refund and administrative provisions that apply to the taxes in chapter 296A apply to the surcharge.

Qualifying Service Station Credit

The debt service surcharge is equivalent to a tax imposed on gasoline and special fuel and must be used in calculating the qualifying service station credit or refund allowed in *Minnesota Statutes*, section 296A.16, subd. 5.



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