

## Minnesota revenue notice number 99-09

### Petroleum Tax - Power Take-off Unit (PTO) Refunds

Tax paid on gasoline or special fuel used to operate a power take-off unit (PTO) or auxiliary engine fueled from the same supply tank as the highway vehicle is refundable. (See: *Minnesota Statutes* § 296A.16, subd. 2(2)(ii); and *Minnesota Rules*, part 8125.1301). The Commissioner of Revenue has determined percentage amounts that represent the fuel used by the PTO. These percentages are based on the type of PTO and are applied against all the fuel in the supply tank of the motor vehicle to which the PTO is attached. The PTO refund worksheet available from the Department (form PDR1-PTO) is based on the rules and details these percentages.

For purposes of the PTO refund worksheet, the equipment listed as "Self loaders and chip hauling vans (timber and logging)" is not limited to the timber and logging industries. The parenthetical information was provided as an example of the type of equipment.

The term "self loader" is a generic term and not an industry-specific term. The same type of equipment may be used in other industries but may be named and/or described differently. For example, the concrete block industry uses the term "boom truck" and the retail lumber industry uses the term "lift truck." In both examples, the type of equipment would be allowed the same refund percentage as that listed under "self loaders" on the worksheet.

Dated: August 30, 1999

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