

79-34,109. Imposition of tax; rate; apportionment of tax liability. (a) There is hereby imposed on each interstate motor fuel user a tax on motor fuel used in operations on highways within this state by such interstate motor fuel user. Such tax shall be at the same rate as the current rate of tax applicable to the use or sale of the same motor fuel within this state. The number of gallons of motor fuel used in the operations of any interstate motor fuel user on highways within this state shall be deemed to be such proportion of the total number of gallons of such motor fuel used in its entire operations within and without this state, as the number of miles traveled on highways within this state bears to the total number of miles traveled within and without this state.

(b) Whenever an interstate motor fuel user uses more than one type of motor fuel upon which different rates of tax are imposed, the tax imposed by this section shall be computed separately for each type of motor fuel, and the sum of the amounts so obtained shall be the amount of the tax imposed by this section. For each type of motor fuel, only the gallons thereof used and the miles traveled therewith shall be counted in making the separate computations for such type of motor fuel.

(c) If the apportionment provisions of this section do not fairly represent the extent of an interstate motor fuel user's motor fuel use in this state, the interstate motor fuel user may petition for or the director may require in respect to all or any part of such interstate motor fuel user's operations, if reasonable, the employment of any other method to effectuate adequate apportionment of the interstate motor fuel user's tax liability under this act.

History: L. 1971, ch. 319, § 2; Jan. 1, 1972.