AN 2010(6)

25 Sigourney Street Ste 2 Hartford CT 06106-5032

ANNOUNCEMENT

Motor Vehicles Fuels Tax Rate on Diesel Fuel Reduced Effective July 1, 2010

Purpose: This Announcement notifies taxpayers of the applicable motor vehicle fuels tax rate per gallon of diesel fuel on the sale or use of diesel fuel effective for the 12-month period beginning July 1, 2010.

Effective Date: The reduction in the applicable motor vehicles fuel tax rate per gallon of diesel fuel described in this publication takes effect July 1, 2010, and the rate remains in effect through June 30, 2011.

Statutory Authority: Conn. Gen. Stat. §12-458(a)(2), and Conn. Gen. Stat. §12-458h.

Reduction in Motor Vehicle Fuels Tax Rate on Diesel: In accordance with Conn. Gen. Stat. \$12-458h, the Commissioner of Revenue Services has calculated the applicable motor vehicle fuels tax rate per gallon of diesel fuel on the sale or use of diesel fuel effective for the 12-month period beginning July 1, 2010. Therefore, effective July 1, 2010, the new motor vehicle fuels tax rate on the sale or use of diesel fuel is 39.6ϕ per gallon. This represents a 5.5ϕ reduction from the prior fiscal year.

Effect on Other Documents: The following forms will be revised to reflect the rate decrease discussed in this Announcement:

- Form OP-216, Special Fuel Tax Return;
- AU-724, Motor Vehicle Fuels Tax Refund Claim Off Highway, Marine, Governmental, School Bus, and Waste Hauling;
- AU-725, Motor Vehicle Fuels Tax Refund Claim Farm Use:
- AU-736, Motor Vehicle Fuels Tax Refund Claim, Motor Bus, Taxicab, & Livery;

- AU-737, Motor Vehicle Fuels Tax Refund Claim, Airport Service Motor Bus;
- AU-738, Motor Vehicle Fuels Tax Refund Claim, Nutrition Program; and
- AU-741, Motor Vehicle Fuels Tax Refund Claim, Commuter Van.

Effect of This Document: Announcements alert taxpayers to new developments (other than newly enacted or amended Connecticut or federal laws or newly released judicial decisions), including new administrative positions, policies, or practices.

For More Information on the Motor Vehicle Fuels Tax or This Announcement: For more information on the motor vehicle fuels tax or this Special Notice, call the Excise Taxes Unit of the Audit Division at 860-541-3224 during business hours, 8:30 a.m. to 4:30 p.m., Monday through Friday.

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.

Paperless Filing/Payment Methods (fast, easy, free, and confidential):

Business and individual taxpayers can use the **Taxpayer Service Center** (*TSC*) at www.ct.gov/TSC to file a variety of tax returns, update account information, and make payments online.

File Electronically: You can choose to get first-time filer information and filing assistance or can log directly into the *TSC* to file returns and pay taxes.

Pay Electronically: You can pay taxes for tax returns that cannot be filed through the *TSC*. Log in and select the *Make Payment Only* option. Designate

a payment date up to the due date of the tax and mail a paper return to complete the filing process.

DRS E-Alerts Service: Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's withholding tax, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at **www.ct.gov/DRS** and select *e-alerts* from the left navigation bar.

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