



STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

450 Columbus Blvd Ste 1
Hartford CT 06103-1837

AN 2023(2)
ANNOUNCEMENT

Motor Vehicle Fuels Tax Rate on Diesel Fuel Effective July 1, 2023

Purpose: This annual Announcement sets forth the motor vehicle fuels tax rate applicable to the sale or use of diesel fuel for the period from July 1, 2023, through June 30, 2024.

Effective Date: July 1, 2023.

Statutory Authority: Conn. Gen. Stat. § 12-458(a)(2); and Conn. Gen. Stat. § 12-458h, as amended by 2023 Conn. Pub. Acts. 204, § 367.

Motor Vehicle Fuels Tax Rate Effective July 1, 2023: Conn. Gen. Stat. § 12-458h provides the Commissioner of Revenue Services (“Commissioner”) with the formula to calculate the motor vehicle fuels tax rate applicable to the sale or use of diesel fuel and directs that the Commissioner calculate said tax rate on an annual basis. On June 12, 2023, Governor Ned Lamont signed House Bill 6941. House Bill 6941 has been codified as Public Act No. 23-204. Notwithstanding the provisions of Conn. Gen. Stat. § 12-458h, such Public Act sets the diesel fuel rate at 49.2 cents per gallon for the period July 1, 2023, through June 30, 2024. Public Act 23-204 also specifies that any diesel fuel tax paid that is eligible for a refund must be refunded at the 49.2 cents rate.

Effect on Other Documents: The following forms have been revised to reflect the rate on diesel fuel discussed in this Announcement for the 12-month period effective July 1, 2023, through June 30, 2024.

- **Form OP-216**, *Special Fuel Tax Return*;
 - **Form AU-724**, *Motor Vehicle Fuels Tax Refund Claim Off Highway, Marine, Governmental, School Bus, and Waste Hauling Use*;
 - **Form AU-725**, *Motor Vehicle Fuels Tax Refund Claim Farm Use*;
 - **Form AU-736**, *Motor Vehicle Fuels Tax Refund Claim, Motor Bus, Taxicab, & Livery*;
 - **Form AU-737**, *Motor Vehicle Fuels Tax Refund Claim, Airport Service Motor Bus*;
 - **Form AU-738**, *Motor Vehicle Fuels Tax Refund Claim, Nutrition Program & Ambulances*; **and**
 - **Form AU-741**, *Motor Vehicle Fuels Tax Refund Claim, Commuter Vans*.
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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 Additional Information on the Motor Vehicle Fuels Tax: Call the Business Tax Subdivision/Excise Tax Field Unit at **860-541-3224**, Monday through Friday, between 8:30 a.m. and 4:30 p.m.

For the Latest News: Visit the Department of Revenue Services (DRS) website at portal.ct.gov/DRS.

E-Services Update

Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information, please visit the DRS website at portal.ct.gov/DRS-myconneCT.