

SN 2000(4)

2000 Legislative Changes Affecting The Motor Vehicle Fuels Tax

PURPOSE: The purpose of this Special Notice is to describe the changes made to the motor vehicle fuels tax during the 2000 session of the Connecticut General Assembly.

EFFECTIVE DATE: Effective for sales by distributors on and after July 1, 2000.

STATUTORY AUTHORITY: Conn. Gen. Stat. §12-458(a)(2), as amended by 2000 Conn. Pub. Acts 170, §10.

TAX RATE DECREASE: Effective July 1, 2000, the motor vehicle fuels tax rate on the sale or use of:

- gasoline will decrease from 32¢ per gallon to 25¢ per gallon.
 - gasohol will decrease from 31¢ per gallon to 24¢ per gallon.
-

NO CHANGE IN DIESEL FUEL TAX RATE: The motor vehicle fuels tax rate on diesel fuel does not change on July 1, 2000, and remains at 18¢ per gallon.

REVISED TAX RETURNS: All distributors will be mailed revised motor vehicle fuels tax returns that reflect the rate changes described herein.

EFFECT ON OTHER DOCUMENTS: None affected.

EFFECT OF THIS DOCUMENT: A Special Notice is a document that announces a new policy or practice

in response to changes in State or federal laws or regulations or to judicial decisions. A Special Notice indicates the Department's informal interpretation of Connecticut tax law and may be referred to for general guidance by taxpayers or tax practitioners.

FOR FURTHER INFORMATION ON THE MOTOR VEHICLE FUELS TAX: For further information about the motor vehicle fuels tax, please call the Excise/Public Services Subdivision at **860-541-3225** between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday.

FOR FURTHER INFORMATION ON OTHER CONNECTICUT TAXES: If you have questions about other Connecticut taxes, please call the Department of Revenue Services during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (toll-free within Connecticut), or
 - **860-297-5962** (from anywhere).
 - **TTY, TDD, and Text Telephone users only** may transmit inquiries 24 hours a day by calling 860-297-4911.
-

FORMS AND PUBLICATIONS: Forms and publications are available all day, seven days a week:

- **Internet:** preview and download forms and publications from the DRS Web site: www.drs.state.ct.us
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu
- **Telephone:** Call **1-800-382-9463** (toll-free from within Connecticut), or **860-297-4753** (anywhere) and select **Option "2"** from a touch-tone phone.