STATE GASOLINE TAX LOSS AND EXPENSE ALLOWANCES

BASED ON INFORMATION OBTAINED FROM STATE

TABLE MF-103 STATUS AS OF JANUARY 1, 2001

Allowance for losses in storage and handling is 3 percent of first million gallors only and none in excess thereof. Actual loss is exempt, but if handling and storage loss cannot be established accurately, a normal loss of 10 percent of throughput is allowed. Tax gallo sis is used to offset tax paid gallowed. Tax may be refunded to reself may be given on losses beyond the control of the distributor of tex-paid fuel in excess of 100 gallors. Tax may be refunded to reself may be given on losses beyond the control of the distributor of the capacit fuel in excess of 100 gallors. Tax may be refunded to reself may be given on losses beyond the control of the distributor of the capacit fuel in excess of 100 gallors. Tax may be refunded to reself in the control of the control of the distributor of the capacit fuel in excess of 100 gallors. Tax may be refunded to reself in the control of the control of the capacit fuel in excess of 100 gallors. The Control of the 2 percent allowance is the wholested for control of the percent (gasciline) or 0.5 percent (gasciline) of the beginning inventory puts received sover a 12-month period. Terminal supplier granted is 0.2 percent collection information and period. Terminal supplier granted is 0.2 percent collection information information and period in the period of the collection of the control of the control of the collection of the supplier, and 12 percent for losses and period in the period of the collection of the colle			
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exceed 2 percent of taxable quantity stored. Allowance for losses in handling and collection expenses may be claimed by distributors who compute tax liability on the basis of quantity purchased. Allowance is 2 percent on the first 150,000 gallons, 1.5 percent on the next 100,000 gallons, and 1 percent on the remainder. North Dakota Deduction for actual losses may not exceed 1 percent of total gallonage purchased. Commission (collection allowance) is 2 percent of tax due for gasoline and 1 percent not to exceed \$300 per month for special fuels. Ohio Oklahoma Oregon Allowance for loss by destruction is made to licensed dealers and subdealers only. No allowance is made for losses in storage and handling on shipments direct from supplier to customer. Allowance is not to exceed 2 percent of taxable quantity stored. Only to Pennsylvania-registered distributors. Same for retailer if retailer is part of registered distributor. Rhode Island South Carolina Importers, for their own use within State, are allowed an exemption of 1 percent of gross quantity received to cover loss. Collection expense deduction is 2.65 percent of the tax, not to exceed \$ 750 per month for domestic oil companies. South Dakota Tennessee Texas Allowance is made for losses of 100 gallons or more by loss or destruction by fire or accident. For gasoline and diesel fuel; allowance of 2 percent of the tax is and to extend the percent of the tax is and to exceed the percent of the tax is and to exceed the percent of the tax is and to exceed the percent of the tax is and to exceed the percent of the tax is and to exceed the percent of the tax is and to exceed the percent of the tax is and to exceed the percent of the tax is and to exceed the percent of the tax is and to exceed the percent of the tax is and to exceed the percent of the tax is and to exceed the percent of the tax is and to exceed the percent of the tax is and to exceed the percent of the tax is and to exceed the percent of the tax is and tax is and tax is and tax is and tax			
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