

**CHAPTER 18**  
**MOTOR FUELS TAX**

**Authority**

N.J.S.A. 54:39-10 and 54:50-1.

**Source and Effective Date**

R.2010 d.051, effective February 2, 2010.  
See: 41 N.J.R. 4057(a), 42 N.J.R. 638(a).

**Chapter Expiration Date**

Chapter 18, Motor Fuels Tax, expires on February 2, 2015.

**Chapter Historical Note**

Chapter 18, Motor Fuels Tax, was filed and became effective prior to September 1, 1969.

Pursuant to Executive Order No. 66(1978), Chapter 18, Motor Fuels Tax, was readopted as R.1984 d.142, effective April 2, 1984. See: 16 N.J.R. 358(b), 16 N.J.R. 926(a).

Pursuant to Executive Order No. 66(1978), Chapter 18, Motor Fuels Tax, was readopted as R.1989 d.198, effective March 14, 1989. See: 21 N.J.R. 125(b), 21 N.J.R. 1020(a).

Pursuant to Executive Order No. 66(1978), Chapter 18, Motor Fuels Tax, was readopted as R.1994 d.187, effective March 14, 1994. See: 26 N.J.R. 777(a), 26 N.J.R. 1706(a).

Pursuant to Executive Order No. 66(1978), Chapter 18, Motor Fuels Tax, was readopted as R.1999 d.85, effective February 16, 1999. See: 30 N.J.R. 3610(a), 31 N.J.R. 777(b).

Chapter 18, Motor Fuels Tax, was adopted as new rules by R.2004 d.370, effective October 4, 2004. See: 36 N.J.R. 2304(a), 36 N.J.R. 4488(a).

Chapter 18, Motor Fuels Tax, was readopted as R.2010 d.051, effective February 2, 2010. See: Source and Effective Date.

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**SUBCHAPTER 1. DEFINITIONS**

**18:18-1.1 Words and phrases defined**

The following words and terms, when used in this chapter, shall have the following meanings, unless the context clearly indicates otherwise:

“Blender” means and includes any person that produces blended fuel within the terminal system. As used in this definition the term “terminal system” means and consists of refineries, pipelines, and bulk terminals. Motor fuel in any supply tank or any tank car, tanker, or other equipment suitable for ground transportation is not considered to be within the terminal system. A person that engages in “splash blending” is not considered to be a blender within the meaning of this rule.

Example: S heating oil company drives its tank truck to a terminal in Linden. The truck contains No. 2 heating oil. At the terminal a quantity of kerosene is added to the load. The truck drives away, and as it travels over bumps in the road, the two products mix in the tank. Based on this activity the heating oil company does not qualify as a blender within the meaning of the term.

“Common carrier” means any person engaged in or employed in the business of carrying fuels for others for hire. (Historical Note: Formerly Reg. M.F.-10 filed 4/30/57.)

“Director” means the Director of the Division of Taxation in the Department of the Treasury.