

Motor Fuels Tax Bureau  
Rules & Regulations  
Effective 4 May 1955

**STATE OF NEW JERSEY**  
**DEPARTMENT OF THE TREASURY**  
**DIVISION OF TAXATION**  
**MOTOR FUELS TAX BUREAU**  
**TRENTON, NEW JERSEY**

**REVOCATION**

REGULATION NO. M. F. - 1

June 2, 1952

**B L E N D I N G**

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, Regulation No. M. F. - 1, regarding Blending, as filed with the New Jersey Secretary of State on January 1, 1948, is revoked.

(Signed)

AARON K. NEELD, Deputy Director  
Division of Taxation

As filed with the N. J.  
Secretary of State  
on May 26, 1952.

**STATE OF NEW JERSEY**  
**DEPARTMENT OF THE TREASURY**  
**DIVISION OF TAXATION**  
**MOTOR FUELS TAX BUREAU**  
**TRENTON, NEW JERSEY**

REVISED  
REGULATION NO. M. F. - 2

May 3, 1951

**EXPORTS AND SALES FOR EXPORT**

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, Regulation No. M. F. - 2, regarding Exports and Sales for Export, as filed with the New Jersey Secretary of State on January 1, 1948, is hereby revised to read as follows:

**I. DEFINITIONS**

1. Export: A New Jersey Distributor or Wholesale Dealer makes an export when he sends or carries "fuels" out of New Jersey to another State or foreign country in the way of commerce.

2. Sales for Export: A New Jersey Distributor makes a Sale for Export when he sells "fuels" in New Jersey to another person, not a New Jersey Distributor, who sends or carries the "fuels" so purchased out of New Jersey to another State or foreign country in the way of commerce. (When the purchaser is a New Jersey Distributor, such transaction will be treated as a Distributor to Distributor tax-free sale in New Jersey followed by an Export by the purchasing Distributor.)

A Wholesale Dealer makes a Sale for Export when he sells "fuels" in New Jersey to another person not a New Jersey Distributor, who sends or carries the "fuels" so purchased out of New Jersey to another State or foreign country in the way of commerce. (When the purchaser is a New Jersey Distributor, such transaction will be treated as a tax-paid sale in New Jersey followed by an Export by the purchasing distributor who will also take credit for tax paid at time of purchase.)

3. Exportation: Since "fuels", even in transit, cannot be held to be in interstate commerce until it has been specifically determined that they are designated to points outside the State even through past experience, rumor in the trade or the normal course of business within the petroleum industry may justify the assumption that the "fuels" will ultimately be transported beyond the borders of this State, exportation will not be said to have occurred until such detail as is required under "II. PROCEDURE" hereof will have been supplied to this Bureau.

**II. PROCEDURE**

**A. Export:**

1. Distributors will report such sales, transfers or other disposals of "fuels" exported as herein defined by entering same on Line 11, of the monthly Motor Fuel Tax Return, Form GA-1, of the month of such transfer or sale, appropriately supported by entries on Schedule "C", Form GA-4.

2. Wholesale Dealers will report all sales, transfers or other disposals of "fuels" exported by forwarding to this Bureau a fully completed "Wholesale Dealer Report of Export or Sale for Export", Form GMF2E, on the same day that such export is started, except, that this report will not be required of Wholesalers who are licensed properly to import into the state of destination, and who may make one monthly report on Schedule "C", Form GA-4, after request for permission to so



report has been approved by this Bureau. (For Refund of tax already paid on such fuels, see III. REFUNDS, below.)

B. Sales for Export:

1. Distributors will report such sales or other disposals of "fuels" sold for export to other than New Jersey Distributors by entering same on Line 11A of the monthly Motor Fuel Tax Return, Form GA-1, of the month of sale, appropriately supported by entries on Schedule "C-1", Form GA-4-1.

2. Wholesale Dealers will report all sales, transfers or other disposals of "fuels" sold for export to other than New Jersey Distributors by forwarding to this Bureau a fully completed "Wholesale Dealer Report of Export or Sale for Export", Form GMF2E, on the same day that such sale for export is started, except, that this report will not be required of wholesalers who are licensed properly to import into the state of destination, and who may make one monthly report on Schedule "C-1", Form GA-4-1, after request for permission to so report has been approved by this Bureau. (For Refund of Tax already paid on such fuels see III. REFUNDS, below.)

III. REFUNDS

1. Wholesale Dealers, since they may only export or sell for export, New Jersey tax-paid "fuels", may secure refund of such tax by submitting a claim for same to this Bureau. The regular Refund Claim Form (GR. 1) will be used. Proof in support of the claim, and all of which must be attached thereto (except Form GMF2E) shall be: (1) the receipted invoice showing the New Jersey State Tax paid by the claimant at the time of his purchase of the "fuels"; (2) in the case of shipments to another state—the tax receipt from the import state tax authorities showing the tax paid in that state; or (3) in the case of shipments to another country—proof in the form of a bill of lading showing the "fuels" to have been placed on board a boat going to the foreign country; and (4) in case no "Wholesale Dealer Report of Export or Sale for Export", Form GMF2E, is required in accordance with II. A-2 of this regulation—copies of Schedule "C", Form GA-4, or Schedule "C-1", Form GA-4-1, as indicated, in duplicate.

2. Any out of State purchaser of "fuels" paying the New Jersey Tax at time of purchase, who exports same out of the State of New Jersey, will seek refund of the tax so paid by writing to the "Motor Fuels Tax Bureau, 107 West State Street, Trenton 8, New Jersey".

IV. NOTES

1. Sales for export will be made tax-free only when all of the "fuel" so sold is to be exported. In any case where only part of such "fuel" is to be exported, the New Jersey State Tax will be collected on the entire amount purchased. Such purchaser may receive refund of the tax paid on that portion of the "fuel" subsequently exported by him by following the procedure set forth above.

2. It is to be remembered that in the case of shipments in interstate commerce there must be an immediate and continuous movement of the fuels out of the State, and in the case of shipments to foreign countries, an immediate and continuous movement of the "fuels" to the point of embarkation in New Jersey and shipment on the next available boat leaving for the foreign country.

3. IMPORTANT: If the person to whom "fuels" are sold in New Jersey refuses to divulge the final destination of the "fuels" in another State or foreign country, thereby not permitting the proper reporting as required by this Regulation, the New Jersey Tax will be collected by the New Jersey Distributor or Wholesale Dealer at the time of the sale in New Jersey.

4. The attention of Purchasers "For Export" is directed to R. S. 54:-39-56. Violations of this section of the New Jersey Motor Fuel Tax Law will, in every instance, be prosecuted to the fullest extent of the Law.

(Signed)

AARON K. NEELD, Deputy Director  
Division of Taxation

As filed with the N. J.  
Secretary of State  
on May 3, 1951.



**STATE OF NEW JERSEY**  
**DEPARTMENT OF THE TREASURY**  
**DIVISION OF TAXATION**  
**MOTOR FUELS TAX BUREAU**  
**TRENTON, NEW JERSEY**

REVISED

REGULATION NO. M. F. - 3

March 1, 1951

**SALES OF MOTOR FUELS TO THE UNITED STATES  
GOVERNMENT**

By virtue of the authority granted by Chapter 39, of Title 54, Taxation, of the Revised Statutes, Regulation No. M. F. - 3, regarding Sales of Motor Fuels to the United States Government, as filed with the New Jersey Secretary of State on January 1, 1948, is hereby revised to read as follows:

1. Where tax-free sales of "fuels" are made directly by a Licensed Distributor to the United States Government and billings for the "fuels" are on invoices of the Licensed Distributor, such tax-free sales shall be deducted on Line 13, of the Monthly Motor Fuel Distributor's Tax Return, Form GA-1. These sales shall include deliveries of "fuels" to the United States Government for the account of the Licensed Distributor through the recognition of the Licensed Distributor's Courtesy Cards. In support of deductions on Line 13, the Licensed Distributor shall attach a list to the "Return", giving the number of gallons sold to the United States Government. Such list shall be either in the detail of individual invoice or total by Agency.

Further, the Licensed Distributor shall be required, during the periodical audit of his records by the Director or any authorized assistants, to establish by means of delivery tickets, invoices, ledger cards, open orders, contracts or otherwise, satisfactory evidence of Sales to the United States Government by the Licensed Distributor, or for his account by a Licensed Dealer.

2. Where tax-free sales of "fuels" are made by Licensed Dealers out of New Jersey tax-paid "fuels" inventory and the Licensed Distributor has refunded the New Jersey Motor Fuels tax to the Licensed Dealer, such tax-free sales shall be deducted on Line 25, of the Monthly Motor Fuel Distributor's Tax Return, Form GA-1. In support of such deductions on Line 25, Federal Exemption Certificates, Form 1094, covering the gallonage deducted and properly endorsed by the Licensed Dealers, shall be attached to the "Return".

(Signed)

AARON K. NEELD, Deputy Director  
Division of Taxation

As filed with the N. J.  
Secretary of State  
on February 16, 1951

**STATE OF NEW JERSEY**  
**DEPARTMENT OF THE TREASURY**  
**DIVISION OF TAXATION**  
**MOTOR FUELS TAX BUREAU**  
**TRENTON, NEW JERSEY**

REGULATION NO. M. F. - 4

January 1, 1948

**"FUEL" CLASSIFICATIONS**

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, the following regulation regarding Fuel Classification is hereby made and promulgated:

**PART I — GENERAL**

1. Materials subject to the provisions of this Chapter are defined in Section 54:39-2 and are designated as "fuels". Subsection (a) thereof is specific and mandatory. Subsection (b) in addition to a laboratory test, invokes the further limitation that the material only becomes subject to the Act when as a liquid it is prepared, advertised, offered for sale or sold for use as or commonly and commercially used as a fuel in internal combustion engines." Subsection (c) applies to any material not covered by (a) or (b) which is "used or sold to be used to propel motor vehicles upon the public highways." This subsection (c) is further clarified by Subsection (b) of Section 54:39-64, R. S., and by Regulation M F 6.

2. Due to the technicalities present in Subsection (b), Section 54:39-2, this Bureau is frequently asked to rule upon the application of the law to certain solvents and other materials which come within the distillation range of the test specified, but which cannot be said to have been prepared or advertised for sale or used as fuels in internal combustion engines. As a result, many materials have been tested and studied by this Bureau and have been classified as being either "fuels" or "not fuels".

**PART II — FUELS LISTED**

1. A listing of all tested materials together with the Fuel Classification designation ("FUELS" or "NOT FUELS") of each has been prepared by the Bureau and is constantly revised as new rulings are made. This up-to-date listing, which shall be considered a part of this regulation, is available at the office of this Bureau to any taxpayer upon request.

2. Any fuel listing secured by a taxpayer shall only be applicable to materials tested by this Bureau, the use and component parts of which have not been changed subsequent to the date of the fuel listing so secured by the taxpayer.

3. The Motor Fuels Tax Bureau will continue, upon the request of a taxpayer or upon its own initiative, to conduct official tests of any materials subject to Subsection (b) and as the result of such tests, will rule whether or not such materials are "fuels".

4. If at any time a material that has been tested and ruled not to be a "fuel" is used singly or as a blend to propel a motor vehicle, it shall be subject to all of the taxing provisions set forth by the Motor Fuel Tax Law and Regulations based thereon.

(Signed)  
HOMER C. ZINK, Director  
Division of Taxation

As filed with the N. J.  
Secretary of State  
on January 1, 1948

**STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
MOTOR FUELS TAX BUREAU  
TRENTON, NEW JERSEY**

**REVOCATION**

**REGULATION NO. M. F. - 5**

**October 1, 1951**

**"FUELS NOT ULTIMATELY CONSUMED AS MOTOR FUEL"**

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, Regulation No. M. F. - 5, regarding Fuels Not Ultimately Consumed as Motor Fuel, as filed with the New Jersey Secretary of State on January 1, 1948, is revoked.

(Signed)  
AARON K. NEELD, Deputy Director  
Division of Taxation

As filed with the N. J.  
Secretary of State  
on September 12, 1951.



**STATE OF NEW JERSEY**  
**DEPARTMENT OF THE TREASURY**  
**DIVISION OF TAXATION**  
**MOTOR FUELS TAX BUREAU**  
**TRENTON, NEW JERSEY**

REVISED

REGULATION NO. M. F. - 6

October 1, 1951

**TAXABILITY OF COMBUSTIBLE GASES, INDUSTRIAL  
NAPHTHAS AND SOLVENTS, AROMATIC DISTILLATES,  
DIESEL FUEL, FUEL OIL, ADDITIVES, ETC., WHICH  
BECOME "FUELS" WHEN SOLD FOR USE OR USED TO  
OPERATE MOTOR VEHICLES UPON THE PUBLIC  
HIGHWAYS.**

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, Regulation No. M. F. - 6, regarding the taxability of combustible gases, fuel oil, etc., which become "fuel" when sold for use or used to propel motor vehicles, as filed with the New Jersey Secretary of State on January 1, 1948, is hereby revised to read as follows:

1. Reference is made to Subsection (c), of Section 54:39-2, of the Revised Statutes of New Jersey, "Fuels" defined, effective July 1, 1950.
2. For the enforcement of such subsection, a motor vehicle is any vehicle which must be registered with the Motor Vehicle authorities of any state before it may lawfully make use of the public highways.
3. With the exception as noted in Paragraph 4 of this Regulation, the person making the first sale of combustible gases, industrial naphthas and solvents, aromatic distillates, diesel fuel, fuel oil, additives, and all other products coming within the provisions of such subsection, in the State, with the knowledge that the total amount sold will ultimately be used to propel a motor vehicle upon the public highways, will secure the necessary license, make the monthly report and collect and remit the tax to the Director, Division of Taxation. In any case where it cannot be determined that the total amount of such fuels sold will ultimately be used to propel a motor vehicle upon the public highways before they reach the user, then such user will secure the necessary license, make the monthly report and remit the tax to the Director, Division of Taxation.
4. New Jersey Motor Fuel Distributors will sell or use such fuels under the authority of their Distributor's License. Sales to other Licensed Distributors will be made tax-free. They will account for the receipt of all such fuels on Line 7, "Other Debits". Disposition will be

accounted for on Line 12, "Tax-Free Sales in N. J. to Licensed Distributors", or Line 19, "Other Credits", of their monthly Distributor's Tax Return, Form GA-1, for the month involved with supporting entry on Schedule "D", or itemized statements.

5. All persons not licensed as New Jersey Motor Fuel Distributors purchasing such "fuels" free of the New Jersey State Tax, and selling same for ultimate use, or using same in the propulsion of a motor vehicle upon the public highways, will secure a Special License "B". Such license will be issued NO FEE by the Director, Division of Taxation, upon application.

Each Special License "B" holder will keep a record for a period of one year at his place of business in the State of New Jersey of all such tax-free purchases and a record of all individual sales and (or) use of same. Such records will be kept coincidental with, or in addition to, any other records required to be kept by virtue of such person being the holder of any license issued under the New Jersey Motor Fuel Tax Law.

Each Special License "B" holder will, on or before the next to the last business day of each month, render a report to the Director, Division of Taxation, on Form GSLB-3, furnished by the Director, stating the number of gallons of purchases on which there has been no charge made to him of the motor fuel tax thereon, sold for use or used by him in New Jersey during the preceding calendar month. A tax of 3c per gallon for the total number of gallons sold for use or used will be paid, such payment to accompany the filing of the report.

(Signed)

AARON K. NEELD, Deputy Director  
Division of Taxation

As filed with the N. J.  
Secretary of State  
on September 12, 1951.



**STATE OF NEW JERSEY**  
**DEPARTMENT OF THE TREASURY**  
**DIVISION OF TAXATION**  
**MOTOR FUELS TAX BUREAU**  
**TRENTON, NEW JERSEY**

REGULATION NO. M. F. - 7

January 1, 1948

**DELIVERY TICKETS**

By virtue of the authority granted by Chapter 39, Title 54, Taxation of the Revised Statutes, the following regulation regarding substitutes for Delivery Tickets is hereby made and promulgated:

Section 54:39-42 of the Revised Statutes sets forth that every person operating any conveyance for the purpose of hauling, transporting, or delivering "fuels", as therein defined, over the public highways of New Jersey, shall have in his possession during the entire time he is so hauling, transporting or delivering, a Delivery Ticket showing the true name and address of the consignor or seller; the name of the consignee or purchaser, if any; the number of gallons and the name and address of the person who has assumed or who shall assume payment of the New Jersey Motor Fuel Tax.

1. This delivery ticket shall take the form of a loading ticket, duplicate loading ticket, invoice or any other special form, provided it contains on its face, either written, or as an integral part of the printed makeup of the form, or as part of a rubber stamp notation stamped on the form, or otherwise the following:

- (a) The true name of the owner of the "fuel".
- (b) The location of the plant from which the conveyance was filled.
- (c) The equipment designation (number of the conveyance or the name of the driver).
- (d) The purpose for which the "fuel" is transported (sale to a customer, sales to various customers, transfers to company service stations, transfers to company bulk plants).
- (e) A statement of the assumption of tax (if a New Jersey Licensed Distributor, give name and Distributor's license number. If not, besides the name of the company, give the name and address of the responsible individual who is assuming the responsibility for accounting that the tax has been or will be paid).
- (f) Serial number of the delivery ticket.
- (g) The date of shipment.

2. Whenever any agent of the Director, Division of Taxation, or police officer stops any conveyance in order to determine whether or not the operator has a delivery ticket in his possession, the number of gallons shown on the delivery ticket shall correspond with the gallons actually in the conveyance. If these gallonages are not the same, the operator shall have in his possession sales tickets or other evidence for the portion of the load already delivered.

3. Every time any conveyance leaves any point of loading, it shall carry a new delivery ticket made out to cover the total gallons then on the conveyance. Delivery tickets on loads partly returned to any plant should be surrendered by the driver of the truck to the person responsible for its loading, who should note thereon, for his own record and future reference for this Bureau, the number of gallons returned.

(Signed)

HOMER C. ZINK, Director  
Division of Taxation

As filed with the N. J.  
Secretary of State  
on January 1, 1948.



**STATE OF NEW JERSEY**  
**DEPARTMENT OF THE TREASURY**  
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**MOTOR FUELS TAX BUREAU**  
**TRENTON, NEW JERSEY**

REGULATION NO. M. F. - 8

January 1, 1948

**R E F U N D S**

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, the following regulation regarding Refunds is hereby made and promulgated:

1. Subsection (m) of Section 54:39-66, of the Revised Statutes, enumerates "Cleaning or Dyeing" uses of "fuel" as being subject to refund. The word "cleaning", as used therein, is meant to apply to cleaning anything whether same be a machine, motor car, etc. and does not apply to the cleaning of clothes exclusively, because this appears together with the phrase "or dyeing".

Inasmuch as the "fuels" used in any cleaning or dyeing process may be used without blending or compounding and in its original state, and inasmuch as the Motor Fuels Tax Law specifically provides for refund of taxes paid on "fuels" used for this purpose, all sales made for cleaning and dyeing purposes are taxable and subject to refund.

2. Political subdivisions of this State may submit in support of claims, and in lieu of receipted invoices, a signed certification from their source of supply showing total gallons purchased during the calendar month and that the cost of the "fuel" and tax thereon has been paid.

3. Extension of time for the submission of refunds must be procured by following the required procedure set forth in Section 54:39-67 of the Revised Statutes as amended.

4. Refund Claims shall have attached to them, in support thereof, the original invoices of all of the claimant's purchases of "fuels" made from every source during the month for which the refund claim is being submitted. Invoices secured at the time of the purchase of "fuels" for taxable purposes, such as for use in automobiles, trucks, etc., shall be included as well as those secured at the time of purchase of "fuels" for refundable purposes. Departures from this requirement may be allowed.

5. Every refund claimant shall keep a monthly written record of all purchases, showing the date of each purchase, the name and address of the seller, the number of gallons each purchase, the kind of material and the manner in which the "fuels" are used.

(Signed)

HOMER C. ZINK, Director  
Division of Taxation

As filed with the N. J.  
Secretary of State  
on January 1, 1948

**STATE OF NEW JERSEY**  
**DEPARTMENT OF THE TREASURY**  
**DIVISION OF TAXATION**  
**MOTOR FUELS TAX BUREAU**  
**TRENTON, NEW JERSEY**

REGULATION NO. M. F. - 9

January 1, 1948

**RURAL FREE DELIVERY CARRIERS**

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, the following regulation regarding Rural Free Delivery Carriers is hereby made and promulgated:

1. Subsection (g) of Section 54:39-66, of the Revised Statutes, sets forth that "fuel" used by Rural Free Delivery Carriers in the dispatch of their official business is subject to refund. This privilege is extended only to Rural Free Delivery Carriers and not to any other type of carrier; such as, Star Route or Contract Carriers.

2. Rural Free Delivery Carriers may only claim refund for the "fuel" used in their official business on those days on which the route is actually traveled. The qualified substitute rural carrier operating during the vacation, sick leave, or days off, of the rural carriers, shall apply for his own refund, covering his particular activities.

3. Refund Claims submitted by Rural Free Delivery Carriers shall, hereafter, have attached to them, in support of their claim, the receipted invoices covering all purchases of "fuels" made by the carrier, irrespective of whether the "fuel" is used in the vehicle operating over the rural route or in any other vehicle owned by the carrier.

4. Refund of the motor fuel tax will be allowed only on that "fuel" used in the dispatch of the carrier's official business. This amount shall be determined by actual test, and no future refund claim will be accepted unless there is shown in Item 2 (d) of every refund claim that two tests have been made during the report month to determine the quantity of "fuel" consumed. The allowable gallonage for refund will be the average of the two tests times the number of trips made in any particular report month.

5. All Rural Free Delivery Carriers shall maintain an accurate record of all "fuel" placed in vehicles owned and operated by them for any purpose whatsoever.

(Signed)  
HOMER C. ZINK, Director  
Division of Taxation

As filed with the N. J.  
Secretary of State  
on January 1, 1948



**STATE OF NEW JERSEY**  
**DEPARTMENT OF THE TREASURY**  
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**TRENTON, NEW JERSEY**

REGULATION NO. M. F. - 10

January 1, 1948

**REQUIREMENTS OF WATER CARRIERS OF MOTOR FUELS**

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, the following regulation regarding the requirements of Water Carriers of Motor Fuels is hereby made and promulgated:

1. The master or other person in charge of any barge, tanker or other vessel in which "fuel" is being transported, other than "fuels" being transported for use in operating the engine which propels such vessel, or for the purpose of generating power in stationary engines to operate pumps for discharge of liquid cargo, must have in his possession an invoice, bill of sale or other evidence showing the name and address of the consignor or person from whom such "fuel" was received by him and the name and address of the consignee or person to whom he is to make delivery of the same, together with the number of gallons to be delivered to each such person, and shall at the request of any agent of the Director, Division of Taxation, produce such invoice, bill of sale or other record evidence for inspection. Whenever the "fuel" is being transported into or between points in New Jersey, such invoice, bill of sale or other record evidence shall also contain a statement showing who has assumed or who shall assume payment of the New Jersey State Tax. Where a New Jersey licensed motor fuel Distributor is assuming it, the name and license number of that Distributor will be sufficient; otherwise, the name of the responsible individual who is assuming or who has assumed the responsibility for accounting for the New Jersey State tax must be given. Whenever the "fuel" is being transported to a point outside of New Jersey, there shall be included on the invoice, bill of sale or other record evidence, a statement that the New Jersey seller or consignor is exporting or has sold the "fuel" for export.

2. Every water transportation company, for all shipments transported by them as a Common Carrier (one engaged in or employed in the business of carrying "fuels" for others for hire) into, out of or between points in New Jersey shall make a report to this Bureau of all such shipments on Form GCC-1 (Fuel Carrier Report). This report must be received by this Bureau thirty (30) days after the close of the calendar month being reported.

NOTE: A supply of Form GCC-1 may be obtained by writing to the Motor Fuels Tax Bureau, Division of Taxation, 107 West State Street, Trenton 8, New Jersey.



3. All water carriers transporting "fuel" shall have on board at all times calibration charts for each tank containing "fuel". These calibration charts shall have been prepared by a recognized firm of gaugers such as the Martin Company or Sayboldt Company, and shall show tank number, capacity, dimensions and gallons corresponding to measurements in feet, inches, and fractions thereof for any amount of fuels in the tank.

4. All water carriers shall have on board at all times, in addition to calibration charts, a plan drawn to an appropriate scale showing the location of all tanks or compartments of whatever nature capable not only of containing "fuel", but any other liquid. Such plan shall show tank number, capacity and dimensions of each tank.

5. All water carriers shall have on board, a gauge stick properly divided in feet, inches and fractions thereof to correspond with the measurements of each tank and calibration chart. Such gauge stick shall be used to determine the amount of "fuel" handled at any loading or unloading.

6. Every barge, tanker or other vessel used for the transportation of "fuel" shall bear a sign attached to a permanent structure on each side above the rail, plainly and visibly marked with the word "Gasoline" or other name of the "fuel" actually being transported in letters at least eight (8) inches high and of corresponding appropriate width. The background of the sign shall be painted with white paint and the letters with red paint. When mixed cargoes of gasoline and/or other "fuel" is transported, such signs shall show the highest gravity "fuel" on board.

7. All water carriers transporting "fuel" shall at all times display, in a conspicuous manner so that it can be identified at a distance of a quarter mile, the red banner required by Federal Law, designating that they are transporting an inflammable cargo.

8. Every person operating a water carrier transporting or delivering "fuel" shall apply for its registration to this Bureau and shall display the license card and plates as required by the instructions of this Bureau. (See license card and envelope containing license plates when issued).

**NOTE:** Any person violating any of the provisions above set forth shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than one thousand dollars (\$1,000.00) or by imprisonment for not more than six months, or by both such fine and imprisonment.

(Signed)  
HOMER C. ZINK, Director  
Division of Taxation

As filed with the N. J.  
Secretary of State  
on January 1, 1948

**STATE OF NEW JERSEY**  
**DEPARTMENT OF THE TREASURY**  
**DIVISION OF TAXATION**  
**MOTOR FUELS TAX BUREAU**  
**TRENTON, NEW JERSEY**

REGULATION NO. M. F. - 11

January 1, 1948

**RECORDS TO BE KEPT BY WHOLESALE DEALERS**

By virtue of the authority granted by Chapter 39, of Title 54, Taxation, of the Revised Statutes, the following regulation regarding the records to be kept by Wholesale Dealers is hereby made and promulgated:

Every Wholesale Dealer shall keep the following records of transactions in motor fuel products (this includes kerosene and Diesel oils whenever they are sold for use or used in a motor vehicle upon the public highways):

1. (a) A RECEIPT RECORD which shall be supported by or be composed of a file of all invoices or delivery tickets covering all kinds of such products purchased by the dealer. Every such invoice or delivery ticket shall show on its face the kind of product, the unit price, the amount of New Jersey Motor Fuel Tax, if any, and the total amount of the invoice. If monthly statements are received in place of daily invoices or delivery tickets, each such statement must show on its face the same detail as herein required with respect to invoices and delivery tickets.

(b) A DAILY SALES RECORD which shall show the quantity of each such product sold each day. The total includes both cash and charge or credit sales.

(c) A MONTHLY PHYSICAL INVENTORY RECORD which shall show a record of the quantity of each such product on hand at the close of each month's business which shall be the result of actual measurements taken physically on that date.

2. All records kept by Wholesale Dealers shall be safely preserved for a period of one year in such a manner as to insure their security and accessibility for inspection by the Director, Division of Taxation, or any employee of the Division of Taxation engaged in the administration of the New Jersey Motor Fuel Tax Law.

**NOTE:** No form of record or records printed, published or offered for sale by any stationer, dealer or other person, has been or will be approved by the Director, Division of Taxation, and any representation by any person to the effect that any particular form, printed, mimeographed, multilithed or otherwise, has been approved or authorized by him is entirely unwarranted.

(Signed)  
HOMER C. ZINK, Director  
Division of Taxation

As filed with the N. J.  
Secretary of State  
on January 1, 1948



**STATE OF NEW JERSEY**  
**DEPARTMENT OF THE TREASURY**  
**DIVISION OF TAXATION**  
**MOTOR FUELS TAX BUREAU**  
**TRENTON, NEW JERSEY**

REGULATION NO. M. F. - 12

January 1, 1948

**WHOLESALE AND RETAIL DEALERS**

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, the following regulation regarding additional requirements of, and clarifications of powers granted the Wholesale and Retail Dealers is hereby made and promulgated:

1. The New Jersey Motor Fuel Tax Law restricts "retail" sales to sales made from a fixed place of business directly into the fuel tank or tanks of the motor vehicles that consume the fuel.

2. Wholesale sales are sales made for resale or into the containers or storage tanks of consuming customers for future consumption.

Wholesale Dealer licenses must be procured in the name of the operator for each location out of which such sales are made.

If Wholesale sales are made by persons not having any bulk plant, a Wholesale Dealer's license in their name must be procured for the location in New Jersey at which the records of such business are kept. This address may be their business office or, in lieu thereof, their home address. Any number of trucks may be operated in the conduct of such business with no other license issued by the Motor Fuels Tax Bureau than the Motor Fuel Transport License on each required by law.

3. All requests for licenses, by mail or otherwise, will include the name and mailing address of the licensee (operator), and the exact location of the establishment to be licensed.

4. Sales may be made directly into the fuel tanks of motor boats only from a fixed location properly covered by a Retail Dealer's License in the name of the seller. This fixed location may be equipped either with permanent or temporary installations for the dispensing of fuels directly into the fuel tank of boats. A tank truck of itself cannot, under any circumstances, be licensed as a fixed place of business.

Sales may be made by Wholesale Dealers utilizing any method of delivery, to the shore storage tanks of motor boats for future transportation by the boat owner and operator to the fuel tanks of his boat. The Wholesale Dealer cannot in any manner place any fuel in the fuel tank of any boat for the future propulsion thereof.

5. Fuel for Diesel engines used in propelling Diesel operated boats may be sold in any manner as a special provision of the New Jersey Motor Fuel Tax Law taxes Diesel fuel only when it is used to propel a vehicle over the land highways of the State.

(Signed)  
HOMER C. ZINK, Director  
Division of Taxation

As filed with the N. J.  
Secretary of State  
on January 1, 1948



**STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
MOTOR FUELS TAX BUREAU  
TRENTON, NEW JERSEY**

REGULATION NO. M. F. - 13

January 1, 1948

**REPORTING OF SALES AGREEMENTS**

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, the following regulation regarding the reporting of Sales Agreements is hereby made and promulgated:

Arrangements for the transfer or ownership of "fuels" (R. S. 54:39-2) by New Jersey Licensed Motor Fuel Distributors for future delivery, whether called sales, loans, exchanges or otherwise, shall not be reported as "sales" on Form GA-1, but shall be known only as sales agreements or contracts. They shall be reported as "sales" only when: (1) the "fuels" sold move physically from the possession of the vendor to that of the vendee; or (2) the "fuels" sold remain in the storage of the vendor, the full quantity being immediately available to the vendee for disposition.

(Signed)  
HOMER C. ZINK, Director  
Division of Taxation

As filed with the N. J.  
Secretary of State  
on January 1, 1948

**STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
MOTOR FUELS TAX BUREAU  
TRENTON, NEW JERSEY**

REVISED  
REGULATION NO. M. F. - 14

December 1, 1952

**TAX-FREE SALES OF MOTOR FUELS IN  
NEW JERSEY BETWEEN DISTRIBUTORS**

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, the following regulation regarding tax-free sales in New Jersey between New Jersey Licensed Motor Fuel Distributors is hereby revised to read as follows:

Reference is made to Section 54:39-27, of the Revised Statutes of New Jersey, which states, in part, that under such regulations as the Director, Division of Taxation, may prescribe, sales of fuel may be made by one licensed distributor to another licensed distributor free of the New Jersey State Motor Fuel Tax.

1. Tax-free sales in New Jersey from one licensed distributor to another licensed distributor may be made at any time, providing the selling distributor will account for the gallonage involved on Line 12, of his Monthly Fuel Tax Return, Form GA-1, for the month of sale, with supporting entry on Schedule "D"; and providing the purchasing distributor will account for the gallonage on Lines 3, 5 or 6, whichever is appropriate, of his Monthly Fuel Distributor's Tax Return, Form GA-1, for the month of purchase, with supporting entry on Schedule "B", or an itemized statement as required.

2. In view of the fact that the provisions of Section 54:39-27, of the Revised Statutes, pertaining to tax-free sales between distributors in New Jersey is elective and not mandatory, tax-paid sales of fuels in New Jersey between distributors may be made. In such cases, the selling distributor will account for the gallonage involved on Line 17a, of his Monthly Fuel Distributor's Tax Return, Form GA-1, for the month of sale, with supporting entry on Schedule "F", and the purchasing distributor will account for the gallons on Lines 3, 5 or 6, whichever is appropriate, of his Monthly Fuel Distributor's Tax Return, Form GA-1, for the month of purchase, with supporting entry on Schedule "B", or itemized statement as required. The purchasing distributor, in addition, will take credit for the tax paid at time of purchase on Line 24 of the same Return.

3. Since a tax-free sale in New Jersey between New Jersey Licensed Motor Fuel Distributors has been completed before any export takes place, sales for export will be made by a distributor only when the out-of-state purchaser does not hold a New Jersey Motor Fuel Distributor's License. If two New Jersey Motor Fuel Distributors are involved, such transactions will be handled as a tax-free sale between the selling distributor and the purchasing distributor followed by an export by the purchasing distributor. The selling distributor will account for the gallonage involved on Line 12, of his Monthly Fuel Distributor's Tax Return, Form GA-1, for the month of sale, with supporting entry on Schedule "D". The purchasing distributor will account for the gallonage on Line 5 and 11, of his Monthly Fuel Tax Return, Form GA-1, for the month of purchase, with supporting entry in the form of an itemized statement and Schedule "C", respectively.

(Signed)  
AARON K. NEELD, Deputy Director  
Division of Taxation

As filed with the N. J.  
Secretary of State  
on November 25, 1952.

**STATE OF NEW JERSEY**  
**DEPARTMENT OF THE TREASURY**  
**DIVISION OF TAXATION**  
**MOTOR FUELS TAX BUREAU**  
**TRENTON, NEW JERSEY**

REVISED

REGULATION NO. RC-1

June 2, 1952

**PRICE ADVERTISEMENT SIGNS**

By virtue of the authority granted by Chapter 6, Title 56, of the Revised Statutes, as supplemented by Chapter 258, P. L. 1952, Regulation No. RC-1, regarding price advertisement signs, as filed with the New Jersey Secretary of State on January 1, 1948, is hereby revised to read as follows:

1. Price signs required to be used and displayed by Motor Fuel Retail Dealers on pumps or other dispensing equipment from which motor fuel is sold or offered for sale, shall be attached by means of a bracket or slot arrangement to the top or side of such pumps or other dispensing equipment so that the signs shall be readily visible to the purchaser.

2. If placed on the top, the top of the waterproof case of a size not less than 5½" x 8" and not more than 8" x 10", shall not be more than 14 inches above the top of the pump or other dispensing equipment. If placed on the side, the bracket or slot arrangement shall be attached approximately in the upper quarter of the side of the pump or other dispensing equipment in such a manner that the outer edge of the waterproof case shall be no more than 16 inches from the side of such pump or other dispensing equipment.

3. Any Motor Fuel Retail Dealer possessing built-in masonry pumps, etc., with a construction which prohibits the attachment of the price sign in the manner set forth in Paragraph 2 hereof shall seek instruction from the New Jersey Motor Fuels Tax Bureau for the proper method of attachment.

(Signed)

AARON K. NEELD, Deputy Director  
Division of Taxation

As filed with the N. J.  
Secretary of State  
on May 29, 1952.



**STATE OF NEW JERSEY**  
**DEPARTMENT OF THE TREASURY**  
**DIVISION OF TAXATION**  
**MOTOR FUELS TAX BUREAU**  
**TRENTON, NEW JERSEY**

REGULATION NO. RC - 2

January 1, 1948

**DISPLAYING OF BRAND NAMES OR TRADE-MARKS**

By virtue of the authority granted by the provisions of Chapter 6, Title 56 of the Revised Statutes, the following regulation regarding the display of the brand name or trade-mark of the product on all above ground equipment for storing or dispensing motor fuel at retail is hereby made and promulgated:

1. Each pump maintained by any person operating a service station, filling station, store, garage, or other place of business for the sale of motor fuels for delivery into the service tank or tanks of any vehicle propelled by an internal combustion engine shall bear the brand name or trade-mark of the product dispensed from it. The brand name or trade-mark shall be placed in such a position on the pump that it will be readily visible to customers approaching such pump. The letters and numerals included in such brand name or trade-mark shall be of such a size that they will be readily readable by a customer approaching the pump. If the motor fuel dispensed from such pump has no brand name or trade-mark, such pump shall bear the words "No Brand" in the same manner as provided for brand names and trade-marks.

2. Brand names and trade-marks shall be displayed only through the medium of glass globes, display panels, decalcomania, or by paint application.

3. All above ground equipment for storing motor fuels, operated by a retail dealer, shall bear on the side or end facing the direction of approach of the customer, the name or trade-mark of the product stored therein. The letters and numerals used shall be readily visible to and readable by a customer at the point from which he purchases the fuel. If the motor fuel so stored has no brand name or trade-mark, the equipment must bear the words "No Brand" in the same manner as provided for brand names and trade-marks.

(Signed)  
HOMER C. ZINK, Director  
Division of Taxation

As filed with the N. J.  
Secretary of State  
on January 1, 1948.

STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
MOTOR FUELS TAX BUREAU  
TRENTON, NEW JERSEY

REGULATION NO. RC—3

JANUARY 1, 1948

RECORDS TO BE KEPT BY RETAIL DEALERS

By virtue of the authority granted by the provisions of Chapter 6, Title 56 of the Revised Statutes, the following regulation regarding records to be kept by Retail Dealers is hereby made and promulgated:

Every Retail Dealer shall keep the following records:

1. (a) A DAILY SALES RECORD which shall show the total quantity of each product sold each day, the unit price of each such product and the total money, by product, collected on such sales. The total money, by product, collected shall include both cash and charge or credit sales. Supporting detail records may be kept in any manner the dealer elects. If gasoline sales are recorded by meter, allowance must be made for pump priming and meter testing.

(b) A PURCHASE RECORD which shall be composed of a file of all invoices or delivery tickets covering all merchandise purchased for resale. Every such invoice or delivery ticket shall show on its face the kind of product and the quantity purchased, the unit price and the total amount of the invoice. Gasoline invoices or tickets must show the New Jersey tax paid.

If monthly statements are received in place of daily invoices or delivery tickets, every such statement must show on its face the same detail as herein required with respect to invoices and delivery tickets. All such monthly statements must be retained. Cancelled checks and stubs shall be retained as receipts for payment of merchandise.

(c) A MONTHLY EXPENSE RECORD which shall be in any manner that the dealer may elect. Included in it shall be all overhead and general business expenses. Cancelled checks and stubs shall be retained as receipts for all expense items. If no checking account is kept, receipts shall be required showing payment of major expense items; e.g., rent, salaries, light, heat and power, major repairs, insurance and taxes. Gasoline drawn from the dealer's pumps and used in the conduct of his business (operating delivery or towing vehicles, cleaning equipment, etc.,) shall be charged to expense and not included in sales.

(d) A MONTHLY PHYSICAL INVENTORY RECORD, which shall show a record of the number of gallons of each kind of motor fuel product on hand at the close of each month's business. In addition to gasoline, it shall include kerosene and also any Diesel oil or other product which will later be sold for use or used in a motor vehicle. The record shall be the result of actual measurements taken physically at the end of the last day of each month.

2. Specimens of suggested records for the Daily Sales Record and Monthly Expense Record are attached for the information and guidance of all concerned.

3. All records kept by Retail Dealers shall be safely preserved for a period of one year in such a manner as to insure their security and accessibility for inspection by the Director, Division of Taxation, or any employee of the Motor Fuels Tax Bureau engaged in the administration of the Act to Regulate the Retail Sale of Motor Fuels.



**NOTE**—No form of record or records printed, published or offered for sale by any stationer, dealer or other person, has been or will be approved by the Director, Division of Taxation, and any representation by any person to the effect that any particular form, printed, mimeographed, multilithed or otherwise, has been approved or authorized by him is entirely unwarranted.

(Signed)  
HOMER C. ZINK, Director  
Division of Taxation

As filed with the N. J.  
Secretary of State  
on January 1, 1948



**SPECIMEN RECORD**  
(of Convenient Size)

NAME OF RETAIL DEALER _____		DATE _____	
<b>DAILY SALES RECORD</b>			
PRODUCT SOLD	Number of Gallons or Units Sold	Unit Sales Price	Total Daily Sales Revenue
GASOLINE—Regular			
—Ethyl			
—Third Grade			
LUBRICATING OILS—First Grade			
—Second Grade			
—Third Grade			
KEROSENE			
ALCOHOL			
ANTI-FREEZE			
OTHER LIQUIDS (Product)			
TIRES (Grade)			
TUBES (Grade)			
BATTERIES (Grade)			
OTHER ACCESSORIES (Type)			
SERVICE JOBS—Washing			
—Tire Repair			
—Chassis Lubrication			
—Trans. and Rear End			
OTHER JOBS (Type)			
TOTAL ALL OTHER PRODUCTS SOLD			

# SPECIMEN RECORD (of Convenient Size)

NAME OF RETAIL DEALER _____ MONTH OF _____	
EXPENSE RECORD	
ITEMS	MONTHLY TOTAL
1. Withdrawals by proprietor or partners	
2. Salaries of Employees	
3. Rent	
4. Telephone and Telegraph	
5. Light, Heat and Power	
6. Repairs	
7. Stationery and Postage	
8. Advertising	
9. Station Supplies	
10. Delivery Expense	
11. Insurance	
12. Taxes—other than Motor Fuel Taxes	
13. Social Security payments	
14. Bad Debts	
15. Depreciation	
16. Interest	
17. Miscellaneous Expenses	
(a)	
(b)	
(c)	
(d)	
(e)	
(f)	
(g)	
(h)	
(i)	
(j)	
(k)	
(l)	
(m)	
(n)	
(o)	
(p)	
TOTAL EXPENSE	

NOTE:—Miscellaneous Expenses includes entertainment, charity, laundry or any other Expense not specifically set forth. List each item individually.