



## **MOTOR VEHICLE FUEL TAX REFUND EMERGENCY MEDICAL SERVICES - FIRE DEPARTMENTS**

A claim for a refund of motor vehicle fuel (gasoline/gasohol), special fuel (undyed diesel) and/or aviation fuel (jet fuel or aviation gasoline) taxes may be filed by an operator of an emergency medical services operation for fuel used in ambulances, or by fire departments. This does not include fuel used in multi-purpose vehicles, non-ambulance hospital or nursing home vehicles. Any refund submission must be more than five dollars.

All motor fuel refunds must now be submitted electronically through the North Dakota Taxpayer Access Point (ND TAP) **[www.tax.nd.gov/tap](http://www.tax.nd.gov/tap)**.

### **When Can a Claim be Filed?**

- Any time between January 1 and June 30 of the year following that in which the fuel was purchased.
- Any time during the year the fuel was purchased when the refundable taxes reach \$400.00 or more.

### **Definitions**

#### **Emergency Medical Services Operation**

North Dakota Century Code (N.D.C.C.) Ch. 23-27-02.3 defines emergency medical services operation as an entity licensed to offer and provide emergency medical services by emergency medical services personnel with physician oversight. The term includes basic life support ambulance services, advanced life support ambulance services, air ambulance services, and quick-response unit services.

#### **Fire Department**

A qualifying fire department means a fire department or fire district that has been certified under N.D.C.C. § 18-04-02.

### **Non-Qualified Use**

As mentioned above, refunds are not allowed on fuel used in multi-purpose vehicles owned by municipalities or non-ambulance hospital and nursing home vehicles.

### **Invoices or Sales Tickets**

You must scan and attach copies of all relevant invoices or sales tickets detailing your fuel purchases to submit your claim. These documents must have been created by the seller of the fuel. The law specifies that each invoice or sales ticket must include:

- The seller's name and address.
- The date the fuel was purchased.
- The type of fuel purchased.
- The number of gallons of motor vehicle fuel purchased.
- Your name or your business name.

In addition, there should be a document number on the invoice or sales ticket. Invoices, sales tickets, or certified listings that do not contain the required information will not be accepted and the entire claim may be denied.

### **Certified Histories – An Alternative to Invoices or Sales Tickets**

In lieu of individual invoices, you may submit a certified history detailing the required information. Certified histories must be prepared by the seller of the fuel and should detail each purchase of fuel for which a refund is being claimed. The history must include a certification statement verifying that the information is a true and correct record of sales to the specific consumer and that original documentation is available for audit purposes, if needed.

### **Audit**

All tax refund claims may be subject to audit by the Office of State Tax Commissioner. An audit may be conducted any time within three years after the due date of the claim. If your claim is selected for audit, you will be required to provide any additional information to verify that the claim was true and correct.

### **Contact Information**

For more information on motor fuel refunds or if you have questions concerning the claim or the invoices, please contact the Motor Fuel Tax Section at 701-328-2702 or email [\*\*fueltax@nd.gov\*\*](mailto:fueltax@nd.gov).