

79-3492b. LP-gas motor fuel tax; alternative method of computation and payment of tax. Alternatively to the methods otherwise set forth in this act, operating motor vehicles on the public highways of this state may upon application to the director on forms prescribed by the director elect to pay taxes in advance on LP-gas vehicle owned or operated by them and propelled in whole or in part with LP-gas during the calendar year and thereafter to purchase LP-gas tax free in lieu of securing a bi-monthly reports and tax payments and keeping the records otherwise provided for in this act. The amount of such tax for each motor vehicle shall, except as otherwise provided weight of the motor vehicle and the number of miles it was operated on the public highways of this state during the previous year pursuant to the following schedules:

	less than 5,000 miles	5,000 to 10,000 miles	10,001 to 15,000 miles	15,001 to 19,999 miles	20,000 to 29,999 miles	30,000 to 39,999 miles	40,000 to 49,999 miles
Class A: 3,000 pounds or less	\$46.00	\$92.00	\$138.00	\$184.00	\$276.00	\$368.00	\$460.00
Class B: more than 3,000 pounds and not more than 4,500 pounds	\$78.00	\$156.00	\$234.00	\$312.00	\$468.00	\$624.00	\$780.00
Class C: more than 4,500 pounds and not more than 12,000 pounds	\$95.00	\$189.00	\$285.00	\$380.00	\$570.00	\$760.00	\$950.00
Class D: more than 12,000 pounds and not more than 16,000 pounds	\$129.00	\$258.00	\$387.00	\$516.00	\$774.00	\$1,032.00	\$1,290.00
Class E: more than 16,000 pounds and not more than 24,000 pounds	\$165.00	\$330.00	\$495.00	\$660.00	\$990.00	\$1,320.00	\$1,650.00
Class F: more than 24,000 pounds and not more than 36,000 pounds	\$230.00	\$460.00	\$690.00	\$920.00	\$1,380.00	\$1,840.00	\$2,300.00
Class G: more than 36,000 pounds and not more than 48,000 pounds	\$285.00	\$570.00	\$855.00	\$1,140.00	\$1,710.00	\$2,280.00	\$2,850.00
Class H: more than 48,000 pounds	\$384.00	\$768.00	\$1,152.00	\$1,536.00	\$2,304.00	\$3,072.00	\$3,840.00
Class I: transit carrier vehicles operated by transit companies							
Class J: motor vehicles designed for carrying fewer than 10 passengers and used for the transportation of persons for compensation.							

In the event any additional motor vehicles equipped to use LP-gas as a fuel are placed in operation by a special LP-gas permit user after the first month of any calendar year, payable to this state and is hereby imposed at the tax rate prescribed herein prorated on the basis of the weight and mileage for the months operated in the calendar year, special permit decals for each motor vehicle on which taxes have been paid in advance as provided herein, which shall be affixed on each such vehicle in the manner prescribed

History: L. 1973, ch. 402, § 5; L. 1983, ch. 330, § 2; L. 1984, ch. 361, § 1; L. 1987, ch. 389, § 1; L. 1989, ch. 209, § 39; L. 1989, ch. 209, § 40; L. 1989, ch. 209, § 41; L. 1989, ch. 209, § 42; L. 1999, ch. 137, § 32; L. 2002, ch. 201, § 3; L. 2010, ch. 156, § 35; June 3.