

S U S A N

C O M B S

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS

WWW.WINDOW.STATE.TX.US



June 26, 2009

Mr. Chris Barron, Executive Director
State Firemen's & Fire Marshal's Association of Texas
4450 Frontier Trail
Austin Texas 78745

Dear Mr. Barron:

The 81st Legislature enacted Senate Bill 254, effective July 1, 2009, exempting Texas Volunteer Fire Departments (VFD) from the state excise tax on gasoline and diesel fuel purchased for their exclusive use.

A Texas VFD may purchase tax-free gasoline and diesel fuel in bulk from licensed suppliers, permissive suppliers and distributors for exclusive use in motor vehicles and equipment owned or leased and operated by the VFD.

A Texas VFD will continue to pay the state motor fuels taxes when purchasing gasoline and diesel fuel at retail service stations, but may obtain a refund of those taxes from the Comptroller by submitting a *Texas Claim for Refund of Gasoline and Diesel Fuel Taxes*, (Form 06-106). The refund will affect taxes paid on gasoline and diesel fuel purchased on or after July 1, 2009, for the exclusive use of the VFD.

The statute of limitations for requesting a refund of motor fuel taxes is one year from the date of purchase or use, whichever period expires latest. Tax refund claims must be supported with original invoices. A copy of Form 06-106 may be downloaded at <http://www.window.state.tx.us>.

If you need additional information, call us toll free at 1-800-252-1383 or in Austin at 512/463-4600.

Sincerely,

A handwritten signature in cursive script, appearing to read "Bryant K. Lomax".

Bryant K. Lomax
Manager, Tax Policy Division