

FORM FGR-615 Instructions

Fuel Tax and Petroleum Distributor Licensing Fee Tax Return

General Information

Please print in BLUE or BLACK ink only.

Fuel Tax

Fuel Tax Rates

Fuel Tax is paid by retail sellers of the following:

- Heating oil, propane, kerosene, and other dyed diesel fuel delivered in Vermont at the rate of \$0.02 per gallon
- Natural gas and coal at the rate of 0.75% (0.0075) of the retail sales
- Electricity, at the rate of 0.5% (0.005) of retail sales

Which deliveries must be reported?

Retailers with multiple locations in the state of Vermont must use their total combined sales from all locations. Out-of-state fuel retailers making deliveries into Vermont are required to pay the fuel tax on their Vermont sales.

Which deliveries are exempt?

The following sales by a fuel seller are *not* subject to the fuel tax:

- Sales for resale.
- Sales of heating oil, kerosene, or other dyed diesel fuel where delivery is taken at the pump of the fuel oil dealer.
- Delivery of fuel by a Vermont seller to an out-of-state address.

Documenting Exempt Sales

Records must be maintained clearly identifying sales to customers claiming a purchase for resale.

The Fuel Tax is on the seller and not the customer. The Fuel Tax may now be itemized on a delivery ticket, invoice, or statement. For 2017 and beyond, if a fuel dealer chooses to itemize, the following notice must be included on an invoice or bill:

The tax is “**for support of Vermont’s Low Income Home Weatherization Program.**”

Special Note: Sellers of fuels shall be entitled to recovery of an increase in the fuel tax, from the effective date of that increase. The manner of recovery shall be approved by the Vermont Public Service Board. For further information, call the Vermont Public Service Board at (802) 828-2358.

Petroleum Distributor Licensing Fee

A one cent per gallon Licensing Fee for heating oil, kerosene and other dyed diesel is imposed on every seller for the retail sale of heating oil, kerosene or other dyed diesel fuel sold in this state. The only exceptions to this fee are sales for resale, sales made from a retail pump of the fuel oil dealer, and sales from a Vermont seller to an out-of-state address.

The revenue collected from this fee will be deposited into the petroleum cleanup fund to fund cleanup and restoration of contaminated soil and groundwater caused by releases of petroleum from storage tanks and to pay third party claims for compensation.

The Licensing Fee has been extended, and will now terminate on April 1, 2031.