

**ARIZONA DEPARTMENT OF TRANSPORTATION
MOTOR VEHICLE DIVISION
DECLARATION OF STATUS OF
A LIGHT CLASS OR EXEMPT MOTOR VEHICLE**

Arizona revised Statutes (ARS) §28-5708 imposes the use fuel tax on light class motor vehicles as defined under §28-5701 and on exempt vehicles pursuant to §28-5432 at 18¢ per gallon. In order for the vendor of the fuel to charge the appropriate tax rate for use fuel used in light class and exempt vehicles, the purchaser must declare that the vehicles qualify for the lower rate of tax. This declaration is required for unmanned (cardlock) locations. Without a valid declaration, the vendor at an unmanned location is required to charge the purchaser the full tax rate of 26¢ a gallon.

The use fuel tax is imposed on use fuel in the propulsion of a motor vehicle on a highway in this state. The use fuel taxes imposed are conclusively presumed to be direct taxes on the consumer, but are collected and remitted to the department by suppliers for the purpose of convenience and facility only. The owner of the vehicles or its authorized designee is ultimately responsible for the declaration made concerning the status if light class or exempt vehicles.

The department may request additional information from the owner/taxpayer to verify any claim or purchase of liquid use fuel at the 18¢ tax rate.

This form or a facsimile thereof must be completed in its entirety and submitted to the vendor of use fuel with original signature. This document is subject to annual verification of its validity by the vendor.

The vendor shall keep the original signed document on file for review by the department. The purchaser shall keep a signed copy on file. The original submittal must be accompanied by a vehicle schedule. Documentation of any subsequent disposal of vehicles or purchase of additional vehicles shall be provided to the department by the purchaser of the fuel upon request.

PURCHASER IDENTIFICATION:

Name _____

Address _____

Telephone Number () _____

The Schedule of Qualified Vehicles must be attached to this declaration. The schedule may be prepared in an alternate manner provided the listing contains at least the same information required by this schedule.

CERTIFICATION

Any abuse, misuse or unauthorized use of this Declaration is subject to assessment of additional taxes due with associated penalties and interest.

I, (print full name)_____ hereby certify that the listed vehicles qualify as light class motor vehicles or exempt vehicles under statutory provisions and therefore use fuel used in these vehicles is subject to the 18¢ tax provision as delineated in ARS § 28-5708.

Signature of purchaser or authorized designee:

_____ Date _____

Title _____