

79-3492a. Same; alternative method of computing tax; mileage basis; special permit decals.

Alternatively to the methods otherwise set forth in this act, upon application to the director on forms prescribed by the director, the tax may be computed on a mileage basis by an LP-gas user. For the purpose of determining the amount of the tax computed on such basis, the number of gallons of LP-gas used on the highways of this state shall be determined by using the following schedule for calculating the number of miles per gallon which a gallon of LP-gas would propel motor vehicles:

Gross weight

6,000 pounds or less 12 miles per gallon

More than 6,000 pounds and not more than 12,000 pounds 10 miles per gallon

More than 12,000 pounds and not more than 24,000 pounds 7 miles per gallon

More than 24,000 pounds and not more than 42,000 pounds 6 miles per gallon

More than 42,000 pounds and not more than 66,000 pounds 4 miles per gallon

More than 66,000 pounds 3 miles per gallon

The director shall issue special permit decals for each motor vehicle authorized to pay the tax on a mileage basis.

History: L. 1973, ch. 402, § 4; July 1.