§ 48.4041–4  
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the rate specified in §48.4041–1(b)(2)(i)(C). If the unregistered truck and forklift are not used in qualified business uses, then the special motor fuel sold for use in these vehicles is taxable at the rate specified in §48.4041–1(b)(2)(i)(A) since both are motor vehicles. No tax is payable with respect to the special motor fuel sold for use in the ditch digging machine since that machine is not a motor vehicle. On and after April 1, 1983, and before October 1, 1988, special motor fuel sold for use in the registered trucks is taxable at the rate specified in §48.4041–1(b)(2)(i)(A) because the trucks are motor vehicles. On and after April 1, 1983, and before October 1, 1988, special motor fuel sold for use in the unregistered truck and the forklift, assuming that both vehicles are used in off-highway business uses, is exempt from tax as specified in §48.4041–1(b)(2)(i)(C). If the unregistered truck and forklift are not used in off-highway business uses, then the special motor fuel sold for use in these vehicles is taxable at the rate specified in §48.4041–1(b)(2)(i)(A) since both are motor vehicles. No tax is payable with respect to the special motor fuel sold for use in the ditch digging machine since that machine is not a motor vehicle.

(e) Cross reference. (1) For the tax applicable in certain cases based on the use of special motor fuel as a fuel in a motor vehicle or motorboat, see §48.4041–6.

(2) For the definition of the terms “highway”, “motor vehicle”, “special motor fuel”, and “registered”, see paragraphs (a), (c), (f), and (i) of §48.4041–8. For the definition of the term “off-highway business use”, see section 6421(d)(2).

(3) For the exemption from tax with respect to special motor fuel sold for use on a farm for farming purposes or as supplies for vessels, see §§48.4041–9 and 48.4041–10, respectively.

(4) For credit or refund of tax paid on special motor fuel resold or used otherwise than for the purpose for which purchased, see section 6427(a).


§ 48.4041–5  Sales of diesel and special motor fuels and fuel for use in aircraft; rules of general application.

(a) Taxability of liquid fuel delivered into purchaser’s tanks—(1) Fuel supply tanks. (i) The sale of diesel fuel to an owner, lessee, or other operator of a diesel-powered highway vehicle, or of special motor fuel to an owner, lessee, or other operator of a motor vehicle or motorboat, or of fuel to an owner, lessee, or other operator of an aircraft used in noncommercial aviation is considered a taxable sale of the liquid fuel if the liquid fuel is delivered by the seller into the fuel supply tank of the vehicle, motorboat, or aircraft. For purposes of this paragraph (a), liquid fuel sold at a location unattended by