

INFORMATION AND INSTRUCTIONS
APPLICATION FOR DELAWARE SPECIAL FUEL SUPPLIER LICENSE

INSTRUCTIONS: Please carefully read this information. All questions must be answered and necessary additional documentation attached to process this license application. Please print all answers clearly.

30 Del C c.51 §5131 (8) defines a Delaware Special Fuel Supplier as follows:

“(8) **"Special Fuel Supplier"** means any person in the business of handling or selling special fuel who delivers or places such fuel into a bulk supply tank or tanks of a special fuel user or special fuel dealer.

30 Del C c.51 §5131 identifies the following additional terms with applicable definitions which are stated in the above **"Special Fuel Supplier"** definition:

(4) **"Special Fuel"** means and includes all combustible gases and liquids suitable for the generation of power for propulsion of motor vehicles, except that it does not include gasoline as defined in §5101 of this title...”

(5) **"Special Fuel Dealer"** means any person in the business of handling special fuel who delivers any part thereof into the fuel supply tank or tanks of a motor vehicle not then owned or controlled by him.”

(6) **"Special Fuel User"** means the owner or other person responsible for the operation of a motor vehicle at the time special fuel is placed in the fuel supply tank or tanks thereof while such vehicle is within this State.”

30 Del C c.51, §5132 (a) of the Delaware Motor Fuel & Special Fuel Tax law states the following in regards to the imposition of tax for a licensed Special Fuel Supplier:

“(a) There is hereby levied and imposed a tax of 22 cents per gallon (2), computed in the same manner and subject to the same limitations, as the tax rate established for gasoline in §5110 of this title, as amended, on the sale or delivery of special fuel to any special fuel dealer or special fuel user not the holder of a valid special fuel dealer's or special fuel user's license. Said tax, with respect to all special fuel delivered by a special fuel supplier into the bulk storage tank or tanks of said dealer or user, shall attach at the time of such delivery and shall be collected by the supplier from the dealer or user and shall be paid over to the Department of Transportation as hereinafter provided...”

30 Del C c.51, §5134 (a) of the Delaware Motor Fuel & Special Fuel Tax law states that it shall be unlawful for a Special Fuel Supplier to collect the Delaware special fuel tax from a special fuel dealer or user unless the supplier is the holder of a valid license issued by the Department of Transportation.

To obtain a Delaware Special Fuel Supplier license, the following steps are required:

1. Complete & sign the attached Special Fuel Supplier License Application.

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2. Please enclose with the completed license application a check for \$10.00 made payable to the Motor Fuel Tax Administration. This is a non-refundable license application fee.

3. Please enclose with the completed license application a special fuel surety bond made payable to the State of Delaware, Motor Fuel Tax Administration. Every supplier is required to file with the State of Delaware, Motor Fuel Tax Administration, a bond in the approximate sum of 3 times the average monthly special fuel tax due or estimated to be due by such supplier under the existing law of the State. In no case shall such bond be less than \$5,000 nor more than \$200,000. A Delaware Special Fuel Supplier license number cannot be issued until this bond is posted. A Delaware Surety Bond form has been attached for your convenience.

Please note that if the application is incomplete, \$10.00 check not enclosed, and/or special fuel surety bond not attached, the application will be returned. Please mail the application, check, & surety bond to the following address: Delaware Department of Transportation, Motor Fuel Tax Administration, P. O. Drawer E, Dover, DE 19903. All applications will be processed within 10 business days from the date of receipt upon the timely submission of all required documentation. If there are additional questions, please contact our office at (302) 744-2715.