

INFORMATION AND INSTRUCTIONS
APPLICATION FOR DELAWARE SPECIAL FUEL USER 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 (6) defines a Delaware Special Fuel User as follows:

“(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 §5131 identifies the following additional terms with applicable definitions which are stated in the above “**Special Fuel User**” definition:

“(3) "**Motor vehicle**" means any vehicle propelled by an internal combustion engine and licensed or subject to be licensed for operation upon the highways.”

“(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...”

“(7) "**Use**" means the receipt, delivery or placing of special fuel by a special fuel user into the fuel supply tank or tanks of any motor vehicle while such vehicle is within this State.”

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

“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 S5110 of this title, as amended, on the use (within the meaning of the word "use" as defined in §5131 of this title) of special fuel when such special fuel is delivered into the supply tanks of motor vehicles in this State by a licensed special fuel dealer or a licensed special fuel user...”

“...Said tax, with respect to special fuel acquired by any licensed special fuel user in any manner other than by delivery by a special fuel dealer into the supply tank of a motor vehicle, shall attach at the time of the use (as defined in §5131 of this title) of such fuel and shall be paid over to the Department of Transportation by said user as herein provided.”

Please note that a separate user license application is required for each special fuel bulk tank location within the state of Delaware. In addition, this application does not apply to a user that pays the Delaware state excise tax to his or her supplier at the time in which special fuel is purchased. To obtain a Delaware Special Fuel User license, the following steps are required:

1. Complete & sign the attached Special Fuel User 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 licensed user 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 user 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 User 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.