

Tenn. Code Ann. § 67-3-1113

TENNESSEE CODE ANNOTATED

*** CURRENT THROUGH THE 2011 REGULAR SESSION ***

Title 67 Taxes And Licenses
Chapter 3 Petroleum Products and Alternative Fuels Tax Law
Part 11 Alternative Fuels

Tenn. Code Ann. § 67-3-1113 (2011)

67-3-1113. Compressed natural gas -- Rate of tax.

(a) A use tax is imposed on compressed natural gas used for the propulsion of motor vehicles on the public highways of this state at the rate of thirteen cents (13cent(s)) a gallon. For the purpose of determining the tax on compressed natural gas, a gallon equivalent factor of five and sixty-six one-hundredths pounds (5.66 lbs.) per gallon shall be used.

(b) Governmental agencies are exempt from the compressed natural gas tax imposed by subsection (a).