

# The Vermont Statutes Online

## Title 23: Motor Vehicles

### Chapter 28: GASOLINE TAX

#### 23 V.S.A. § 3101. Definitions

*{effective until July 1, 2013}*

[Section 3101 effective until July 1, 2013; see also section 3101 effective July 1, 2013 set out below.]

##### **§ 3101. Definitions**

(a) The term "distributor" as used in this subchapter shall mean a person, firm or corporation who imports or causes to be imported gasoline or other motor fuel for use, distribution, or sale within the state, or any person, firm, or corporation who produces, refines, manufactures, or compounds gasoline or other motor fuel within the state for use, distribution or sale. Kerosene, diesel oil, and aircraft jet fuel shall not be considered to be motor fuel under this subchapter.

(b) When a person receives motor fuel in circumstances which preclude the collection of the tax from the distributor by reason of the provisions of the constitution and laws of the United States, and shall thereafter sell or use the motor fuel in the state in a manner and under circumstances as may subject the sale to the taxing power of the state, the person shall be considered a distributor and shall make the same reports, pay the same taxes and be subject to all provisions of this subchapter relating to distributors of motor fuel.

(c) "Dealer" means any person who sells or delivers motor fuel into the fuel supply tanks of motor vehicles owned or operated by others.

(d) "Motor vehicle" means any self-propelled vehicle using motor fuel on the public highways and registered or required to be registered for operation on these highways. (Added 1985, No. 207 (Adj. Sess.), § 1; amended 1989, No. 46, § 3.)

---

*{effective July 1, 2013}*

[Section 3101 effective July 1, 2013; see also section 3101 effective until July 1, 2013 set out above.]

##### **§ 3101. Definitions**

As used in this chapter:

(1) The term "distributor" as used in this subchapter shall mean a person, firm, or corporation who imports or causes to be imported gasoline or other motor fuel for use, distribution, or sale within the state, or any person, firm, or corporation who produces, refines, manufactures, or compounds gasoline or other motor fuel within the state for use, distribution, or sale. When a person receives motor fuel in circumstances which preclude the collection of the tax from the distributor by reason of the provisions of the constitution and laws of the United States, and thereafter sells or uses the motor fuel in the state in a manner and under circumstances as may subject the sale to the taxing power of the state, the person shall be considered a distributor and shall make the same reports, pay the same taxes, and be subject to all provisions of this subchapter relating to distributors of motor fuel.

(2) "Dealer" means any person who sells or delivers motor fuel into the fuel supply tanks of motor vehicles owned or operated by others.

(3) As used in this subchapter, "gasoline or other motor fuel" or "motor fuel" shall not include kerosene, diesel oil, aircraft jet fuel, or natural gas in any form.

(4) "Motor vehicle" means any self-propelled vehicle using motor fuel on the public highways and registered or required to be registered for operation on these highways. (Added 1985, No. 207 (Adj. Sess.), § 1; amended 1989, No. 46, § 3; 2011, No. 153 (Adj. Sess.), § 44, eff. July 1, 2013.)