



## Financial Management

96-0348 R10/21 azdot.gov

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Fuel Tax Refund Compliance Unit  
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## LIGHT CLASS/EXEMPT USE CLASS DECLARATION

Vendor – Cardlock or Mobile Fueling

Arizona law provides a reduced use fuel tax (18¢ per gallon) on light class and exempt use class motor vehicles. In order for the fuel vendor to charge the lower rate, the purchaser must declare any vehicles that qualify for the lower rate. This declaration is required for cardlock locations and mobile fueling vendors. Without a valid declaration, the vendor must charge the full 26¢ tax rate.

This declaration must be completed in full by the purchaser, signed and submitted to each vendor. The purchaser of the fuel or its authorized designee is responsible for this declaration. When adding or removing vehicles, an updated declaration must be provided to the vendor by the purchaser. A copy of the declaration, including any vehicles that have been added or removed must be kept on file and must be provided to ADOT for review on request. We may request additional information from the purchaser to verify any purchase at the 18¢ tax rate.

### Vehicle Schedule

Vehicle Identification Number	Year	Make	Plate	State	Light or Exempt Class	Vehicle Tank Modified? (Y/N)*	If modified, Tank Capacity (gallons)

\*Please indicate yes (Y) if the vehicle tank used for the propulsion of the vehicle has been modified. This does NOT include separate bulk or storage tanks that are not connected to the vehicle fuel tank. If more space is needed, attach separate listing.

### Declaration

I certify that the listed vehicles qualify as light class and exempt use class motor vehicles under Arizona law.

Purchaser or Designee Name (first, middle, last, suffix)	Title		
Company Name	Email Address		
Mailing Address	City	State	Zip
Purchaser or Designee Signature	Date	Daytime Phone Number (    )	

### Vendor Use

Vendor Name	ADOT Account Number	Date
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## Arizona Revised Statutes (A.R.S.) References

(A.R.S. §28-5601.17) – “Light class motor vehicle” means a motor vehicle that uses use fuel (diesel fuel) on the highways in this state but excludes a road tractor, truck tractor, truck or passenger carrying vehicle having a declared gross vehicle weight of more than twenty-six thousand pounds or having more than two axles.

(A.R.S. §28-5432-C) - The following motor vehicles, trailers and semitrailers are exempt from the gross weight fee prescribed in section 28-5433:

1. A motor vehicle, trailer or semitrailer that is owned and operated by a religious institution and that is used exclusively for the transportation of property produced and distributed for charitable purposes without compensation. For the purposes of this paragraph, "religious institution" means a recognized organization that has an established place of meeting for religious worship and that holds regular meetings for that purpose at least once each week in at least five cities or towns in this state.
2. A motor vehicle, trailer or semitrailer that is owned and operated by a nonprofit school that is recognized as being tax exempt by the federal or state government if the motor vehicle, trailer or semitrailer is used exclusively for any of the following:
  - (a) The transportation of pupils in connection with the school curriculum.
  - (b) The training of pupils.
  - (c) The transportation of property for charitable purposes without compensation.
3. A motor vehicle, trailer or semitrailer that is owned by a nonprofit organization in this state that presents to the department a form approved by the director of the division of emergency management pursuant to section 26-318.
4. A vehicle that is owned and operated only for government purposes by a foreign government, a consul or any other official representative of a foreign government, by the United States, by a state or political subdivision of a state or by an Indian tribal government.
5. A motor vehicle that is privately owned and operated exclusively as a school bus pursuant to a contract with a school district. If a privately owned and operated school bus is temporarily operated for purposes other than those prescribed in the definition of school bus in section 28-101, the registering officer shall assess and collect a monthly gross weight fee equal to one-tenth of the annual gross weight fee prescribed by section 28-5433 for each calendar month that the motor vehicle is so operated in this state. The registering officer shall not apportion the gross weight fee for a fraction of a calendar month.

(A.R.S. §28-5605.B-5) - In addition to posting a sign on a use fuel dispenser that indicates that the price of the use fuel dispensed from that dispenser includes the applicable federal and state taxes, a vendor that dispenses use fuel from a cardlock facility shall require the purchaser of use fuel for light class motor vehicles or use class motor vehicles that are exempt pursuant to section 28-5432 from the weight fee prescribed in section 28-5433, or both, to complete a declaration of status in a form and a manner approved by the director.