Motor vehicle fuel does not include inflammable liquids that are specifically manufactured for racing motor vehicles and that are distributed for and used by racing motor vehicles at a racetrack.

Sales of racing fuel by a supplier or restricted distributor are **not** subject to motor vehicle fuel taxes when sold to:

- Suppliers
- Restricted distributors (RD)
- Motor racetrack
- Person who declares by signature that the purchase of the racing fuel will be used in racing motor vehicles at a racetrack.

Sales of racing fuel by a supplier are subject to motor vehicle fuel taxes when sold to:

- Retail gas station
- Any person who cannot or will not declare that the purchase of the racing fuel will be used in racing motor vehicles at a racetrack.

Restricted distributors are not permitted to conduct such transactions where racing fuel is subject to motor vehicle fuel taxes.


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**RACING FUEL DECLARATION**

I declare that the racing fuel purchased by ____________________________

will be used in racing motor vehicles at a racetrack.

Print Name ____________________________  Date ______

Signature ____________________________