



Statement of Acknowledgement and Intended Use of Clear Kerosene

NRS 366.190 and NAC 366.155

This statement serves as an agreement between the purchaser and retailer or supplier that any clear kerosene purchased or otherwise distributed, will be used exclusively for home heating purposes.

Additionally, pursuant to NRS 366.155, the purchaser understands the use of clear kerosene for anything other than home heating purposes will subject the purchaser to disciplinary action.

NRS 366.190 Rate of tax.

1. Except as otherwise provided in subsection 2, a tax is hereby imposed at the rate of 27 cents per gallon on the sale or use of special fuels.
2. A tax is hereby imposed at:
 - (a) The rate of 19 cents per gallon on the sale or use of an emulsion of water-phased hydrocarbon fuel;
 - (b) The rate of 22 cents per gallon on the sale or use of liquefied petroleum gas; and
 - (c) The rate of 21 cents per gallon on the sale or use of compressed natural gas.

NAC 366.155 Supplier to require certain proof from purchaser before selling fuel without collecting taxes. (NRS 366.110, 366.207) For the purposes of NRS 366.207, every special fuel supplier shall require proof that a purchaser is either eligible to defer the payment of or exempt from the payment of taxes imposed pursuant to the provisions of NRS 366.190 before selling to that purchaser any special fuel without collecting the taxes.

All administrative fines assessed by the Motor Carrier Division are unrelated to any fines or penalties assessed or any other action taken by law enforcement officers.

It is understood the purchaser has the responsibility to control access to any clear kerosene stored or maintained at a separate facility owned or otherwise controlled by him or her; and to ensure the kerosene is used exclusively for home heating purposes.

Failure to abide by the terms of this agreement will immediately prohibit the purchaser from having access to clear kerosene sold or otherwise distributed by the company entering into this agreement with the purchaser.

Purchaser Information

Name of Purchaser

Address of Purchaser (include city, state, zip)

Account Number (if applicable)

Date

Signature of Purchaser (under penalty of perjury)

Printed Name/Title

Company Name (if applicable)

A statement from the purchaser regarding intended use of the clear kerosene **must** be included: _____

Retailer or Supplier Information

Name of Retailer or Supplier

Address of Retailer or Supplier (include city, state, zip)

Supplier Account Number (if applicable)

Date

Signature of Retailer/Supplier (under penalty of perjury)

Printed Name/Title

Company Name