

**Resolution 97-2**

**Dyed Diesel Fuel**

**WHEREAS**, Multistate Tax Commission member States have an interest in methods for reducing motor fuel tax evasion while maintaining reasonable administration of fuel taxes, and

**WHEREAS**, Multistate Tax Commission member States support the use of dyed fuel as an enforcement and administrative tool, and

**WHEREAS**, this requires the coordination of state and federal taxing statutes,

**NOW, THEREFORE, BE IT RESOLVED**, that the Multistate Tax Commission encourages state and federal taxing authorities and the U.S. Congress to restrict changes to the use of clear and dyed diesel fuel for tax administration to annual events with sufficient time to allow state legislatures to adopt changes necessary to provide for reasonable administration of the taxes based on this process, and

**BE IT FINALLY RESOLVED**, that this resolution will expire on the day before the Multistate Tax Commission Annual Meeting in 2002.

Adopted this 8th day of August, 1997, by the Multistate Tax Commission.

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Dan R. Bucks, Executive Director