

Utah requires that all carriers report all fuel, dyed or otherwise, and all miles accrued during the reporting period. If the fuel purchased in Utah did not have the fuel tax paid, the purchased gallons need to be reported on the IFTA tax return in column f as taxable gallons, but these gallons may not be declared as tax paid in column g. Through calculations on the return, the fuel tax will be assessed and due when the return is filed. Any purchases of Dyed fuel used on the highway that had fuel tax paid must be supported by documentation showing that fuel taxes were paid appropriately.

Utah's position on fuel tax with regard to the hurricane relief efforts is that there were no exemptions in Utah for fuel purchases or use. Utah complied with the Federal Order to allow carriers to use dyed diesel fuel in the fuel supply tanks of their vehicles without penalty at this time. See the IRS release IR-2005-104.