§ 48.4082–2 Diesel fuel and kerosene; notice required for dyed fuel.

(a) In general. A legible and conspicuous notice stating “DYED DIESEL FUEL, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE” must be posted by a seller on any retail pump or other delivery facility where it sells dyed diesel fuel for use by its buyer. A legible and conspicuous notice stating “DYED KEROSENE, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE” must be posted by a seller on any retail pump or other delivery facility where it sells dyed kerosene for use by its buyer. Any seller that fails to post the required notice on any retail pump or other delivery facility where it sells dyed fuel is, for purposes of the penalty imposed by section 6715, presumed to know that the fuel will not be used for a nontaxable use.

(b) Cross reference; terminal operators. For the requirement that terminal operators provide a notice with respect to dyed fuel, see § 48.4101–1(h)(3) (relating to terms and conditions of registration for terminal operators).

(c) Effective date. This section is applicable with respect to diesel fuel after December 31, 1993, and with respect to kerosene after June 30, 1998.

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