

State of Rhode Island - Division of Taxation

Motor Fuel Tax

Regulation MF 89-04

Gallage Adjustment to 60 Degrees Temperature

In the case of a tanker, barge or tank car delivery or receipt, distributors may adjust the quantity for report purposes to 60 degrees Fahrenheit temperature.

Tank truck deliveries are required to be recorded and reported at actual measured gallons and the tax applies to actual measured gallons.

R. GARY CLARK TAX ADMINISTRATOR

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EFFECTIVE DATE: December 31, 1989