

**Sec. 12-602-1a. Definitions**

(a) "Company" means any corporation, partnership, limited partnership, association or individual which is engaged in distributing petroleum products within this state.

(b) "Petroleum products" mean refined products made from crude petroleum and its fractionation products, through straight distillation of crude oil or through redistillation of unfinished petroleum derivatives. "Petroleum products" include acid oil; alkylates; aromatic chemicals; asphalt and asphaltic materials, liquid and solid; benzene; butadiene; coke, petroleum; fractionation products of crude petroleum; gas, refinery or still oil; gases, liquefied petroleum; gasoline; greases, lubricating; hydrocarbon fluid; jet fuels; kerosene; mineral jelly; mineral oils, natural; mineral waxes, natural; naphtha; napthenic acids; oils, fuel, lubricating and illuminating; paraffin wax; petrolatums, non-medicinal; road materials, bituminous; road oils; solvents; and tar or residuum. This list is drawn from the Standard Industrial Classification Manual of 1972, Executive Office of the President, Office of Management and Budget, Major Group 29.

(c) "Gross earnings" mean and include gross receipts from the initial sale of petroleum products, but do not include the amount of state or federal excise taxes on gasoline or special fuel.

(d) "Initial sale of a petroleum product" means the first sale within this state by a company of a petroleum product.

(Effective May 17, 1983)