

*Regulations of Connecticut State Agencies*

TITLE 12. Taxation

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*Agency*

**Department of Revenue Services**

*Subject*

**Motor Carrier Road Tax**

*Inclusive Sections*

**§§ 12-484-1—12-484-6**

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CONTENTS

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Sec. 12-484-1.	Annual affidavit by carrier exclusively operating within this state
Sec. 12-484-2—12-484-6.	Repealed

**Motor Carrier Road Tax**

**Sec. 12-484-1. Annual affidavit by carrier exclusively operating within this state**

(a) Except as otherwise provided in this subsection, each motor carrier, the operations of which are exclusively within this state shall file the quarterly reports required by section 12-484 unless such carrier files on or before the last day of February of each year an affidavit which is prescribed by the commissioner and which attests to the fact that all of the motor fuel to be used in the operations of such carrier during such calendar year will be purchased within this state and that the tax imposed under chapter 221 (the motor vehicle fuels tax) will be paid thereon. In the case of a motor carrier filing its initial application for registration under section § 12-487-1a (b) during a calendar year, the affidavit shall be filed at the time that such application is filed, or on or before the last day of February of such year, whichever date is later. The affidavit shall be furnished by the Department of Revenue Services, Operations Division, Processing Section, Forms Unit.

(b) Cross reference. See section 12-484-3 (a).

(Effective May 26, 1987)

**Sec. 12-484-2—12-484-6. Repealed**

Repealed April 11, 2006.