



# IDAHO

## State Tax Commission



### **Taxable fuel Inspection**

Per Idaho Code (IC) 49-676, effective January 1, 2021, the Idaho State Police (ISP) and Idaho Transportation Department (ITD), in partnership with the Idaho State Tax Commission, will perform a visual inspection and photograph samples of fuel from the main supply tank of qualifying vehicles for the presence of dye.

- Qualifying vehicles are commercial vehicles over 26,000 lbs. GVW
- ITD Port of Entry Inspectors may inspect fuel and tanks during a routine fixed or roving port inspection
- ISP Troopers may inspect fuel and tanks as a secondary action during a traffic stop

### **Penalties**

A civil penalty will be assessed if:

1. You refuse to allow inspection; or
2. There is visible evidence of dye in the visual inspection.

The penalties are as follows:

1. \$250 for the first offense,
2. \$500 for the second offense, or
3. \$1,000 for a third and any subsequent offenses.

There is a \$1,000 penalty for refusing the inspection.

### **For more information**

If you have questions pertaining to billing and penalties please contact Tax Commission at (800) 972-7660.

If you have further questions pertaining to testing, or testing locations please contact ISP at (208) 884-7220, or ITD at (208) 334-8427.

Authority: IC 49-676  
IC 63-2425  
IC 63-2460  
IC 40-510