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## State Motor Fuel Diversion Reporting

State	Description
AK	No statutory diversion notification requirement. Diversion numbers must be secured and reported for gasoline, diesel, aviation, and jet fuel prior to fuel transport. FuelTrac is utilized to track diversion transactions.
AL	No statutory diversion notification requirement. Diversions reported in FuelTrac.
AR	No statutory diversion notification requirement. Diversions reported in FuelTrac.
AZ	No statutory diversion notification requirement. Diversions reported in FuelTrac.
CA	No statutory diversion notice requirement. Original return must be amended. Subscribes to FuelTrac for diesel fuel, gasoline and jet fuel diverted transactions.
CO	Diversions of gasoline or special fuel shall be reported to the department of revenue within one working day.
CT	No statutory diversion notice requirement.
DC	No statutory diversion notice requirement. Supplier/Distributor rebills/credits diverted loads and requests applicable refunds.
DE	No statutory diversion notice requirement. FuelTrac used for compliance purposes.
FL	Diversions are required to be reported to the Department of Revenue by calling (800)360-5436. A penalty of \$1 per gallon based on maximum vehicle product storage capacity may be imposed for failure to obtain a diversion number.

<b>GA</b>	No statutory diversion notice requirement.
<b>HI</b>	No statutory diversion notice requirement.
<b>IA</b>	No statutory diversion notice requirement. Subscribes to FuelTrac.
<b>ID</b>	No statutory diversion notice requirement. Diversion numbers not issued. Amend original return. Bill of lading must be corrected.
<b>IL</b>	No statutory diversion notice requirement. Amend original return.
<b>IN</b>	The shipper or its agent shall provide notification to the Department of Revenue.
<b>KS</b>	No statutory diversion notice requirement. Amend original return. KS subscribes to FuelTrac to review diverted transaction information.
<b>KY</b>	No statutory diversion notice requirements. KY subscribes to FuelTrac.
<b>LA</b>	Reporting gasoline and diesel fuels diversions are required per LA RS 47:818.48. Secure a diversion number through FuelTrac. Manually write the change in destination state and the diversion number on the shipping document.
<b>MA</b>	No statutory diversion notice requirement.
<b>MD</b>	No statutory diversion notice requirement. Code of Maryland Regulations (COMAR) 03.03.03.05(G) states that any deviation from original manifest or loading ticket shall be indicated thereon or by an additional ticket, all of which must show the names and addresses of all parties involved in the transaction. MD subscribes to FuelTrac.
<b>ME</b>	No statutory diversion notice requirement.
<b>MI</b>	Fuel diversion number must be obtained. MI subscribes to FuelTrac.
<b>MN</b>	Fuel diversion number must be obtained through FuelTrac. MN suggests that the 1st license distributor report the load as a 2A/2C and then as a 7D/13A for loads that are diverted out of MN. All loads that are diverted into MN should be reported as 2A/2C to pay appropriate taxes for those loads.
<b>MO</b>	Diversion number obtained from Director which is added to the shipping documents. MO subscribes to FuelTrac.
<b>MS</b>	Carriers report diverted product.
<b>MT</b>	No statutory diversion notice requirement. MT subscribes to FuelTrac.
<b>NC</b>	When fuel is diverted to a state other than the original destination state shown on the shipping document, the diversion must be reported in FuelTrac. A diversion number for each properly reported transaction is generated. North Carolina General Statutes §105-449.115

<b>ND</b>	<p>Diversion ticket must be prepared with required information as described under ND 57-43.1-16.2 &amp; 57-43.2-11.2. Common or contract carrier - License required - Records required - Diverted loads - Commissioner to audit records. The record must be maintained by the common or contract carrier.</p>
<b>NE</b>	<p>A diversion permit must be obtained prior to delivery of diverted fuel. Neb. Rev. Stat. § 66-503 (2)(a) states that any person importing motor vehicle fuel, aircraft fuel, or diesel fuel (including biodiesel and dyed diesel) into the State of Nebraska for the purpose of delivery in this state who does not have in his or her possession an original unaltered bill of sale, bill of lading, or manifest identifying Nebraska as the destination state shall obtain a motor fuel delivery permit number prior to delivering such fuel. Furthermore, Nebraska utilizes the FuelTrac platform.</p>
<b>NH</b>	<p>No statutory diversion notice requirement. Amend original return.</p>
<b>NJ</b>	<p>No statutory diversion notice requirement.</p>
<b>NM</b>	<p>Taxpayer reports diversion on the combined fuel tax return.</p>
<b>NV</b>	<p>No statutory diversion notice requirement.</p>
<b>NY</b>	<p>No statutory diversion notice requirement.</p>
<b>OH</b>	<p>Must provide notification of diversion through FuelTrac to the commissioner, receive a diversion number, and write the diversion number on the shipping document.</p>
<b>OK</b>	<p>Must provide notification of diversion through FuelTrac, secure diversion number, and manually add to the shipping paper. Supplier cancels and rebills delivery.</p>
<b>OR</b>	<p>No statutory diversion notice requirement.</p>
<b>PA</b>	<p>No statutory diversion notice requirement.</p>
<b>RI</b>	<p>No statutory diversion notice requirement.</p>
<b>SC</b>	<p>Must provide notification of diversion to the department via a diversion number assigned through FuelTrac which must be added to shipping documents.</p>
<b>SD</b>	<p>A diversion ticket must be generated and mailed or faxed to the Department of Revenue and Regulation prior to shipment. A copy of the diversion ticket shall be issued to the bulk plant operator, wholesale distributor, retail dealer, or end user taking delivery.</p>
<b>TN</b>	<p>Must provide notification of diversion to the commissioner via FuelTrac where the diversion number must be included on the shipping</p>

documents.

**TX** The person holding title to the diverted motor fuel must obtain a diversion number by calling (877) 976-7800 before diverting the motor fuel. Simply answer the automated telephone questions and at the end of the phone call a diversion number is provided. Write the number on the shipping document.

**UT** No statutory diversion notice requirement.

**VT** No statutory diversion notice requirement.

**VA** Commissioner must be notified of diversion prior to fuel transport.

Commissioner representative issues diversion number which must be written on the shipping documents.

**WA** The correct destination inserted on the bill of lading and copy associated with the return.