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In response to shortages of undyed diesel fuel caused by Hurricane Florence, the IRS has announced it will not impose a penalty when dyed diesel fuel is sold for use or used on the highway in the State of North Carolina.

Sep. 19, 2018





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In response to shortages of undyed diesel fuel caused by Hurricane Florence, the IRS has announced it will not impose a penalty when dyed diesel fuel is sold for use or used on the highway in the State of North Carolina.

This relief is effective as of Sept. 17, 2018. Consistent with the Environmental Protection Agency (EPA) waiver for North Carolina regarding use of Non-Road Diesel Locomotive and Marine Fuel, this relief will remain in effect through Sept. 28, 2018.

This penalty relief is available to any person that sells or uses dyed fuel for highway use. In the case of the operator of the vehicle in which the dyed fuel is used, the relief is available only if the operator or the person selling the fuel pays the tax of 24.4 cents per gallon that is normally applied to diesel fuel for highway use. The IRS will not impose penalties for failure to make semimonthly deposits of this tax. [IRS Publication 510, Excise Taxes](#), has information on the proper method for reporting and paying the tax.

Ordinarily, dyed diesel fuel is not taxed, because it is sold for uses exempt from excise tax, such as to farmers for farming purposes, for home heating use and to local governments for buses.

Also, consistent with the EPA waiver, this waiver does not apply to the Internal

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