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Association Intervention

On the regulatory front two important issues have been resolved by direct intervention by your association. First is Washoe County's suspension of the oxy winter time fuel program, and second is the very narrow interpretation of the dyed diesel sales tax collection:

Washoe County Oxy Fuels Programs:

Effective October 24th the Washoe County District Board of Health suspended Health District Regulation 040.095, "Oxygen Content of the Motor Vehicle Fuel" and removed the oxy-fuel program from the Carbon Monoxide (CO) State Implementation Plan (SIP). The revisions will be submitted to the U.S. EPA as revisions to the Washoe County portion of the Nevada SIP.

Sales Tax Collection for Dyed Diesel:

Red-dyed diesel fuel refers to diesel fuel which has been infused with red dye. When the fuel is burned, the dye produces a red tinted exhaust. Red-dyed diesel fuel may not be used in vehicles driven on the highway or other public roads. Red-dyed diesel fuel is exempt from sales and use tax if it is used in an internal combustion or diesel engine off the highway. An example of an internal combustion or diesel engine would be a diesel-powered generator used to produce electricity or a diesel tractor used for agricultural purposes. Mining companies may use diesel-powered vehicles that are driven only on the mine site. Red-dyed diesel fuel used in an open burner to heat a kiln, for example, is not used in an internal-combustion or diesel engine and is subject to sales and use tax. The Nevada Department of Motor Vehicles requires purchasers of the dyed fuel to complete a written statement of acknowledgement and intended use. In order to purchase the red-dyed diesel fuel without paying the sales tax, purchasers must supply the written statement to the retailer

describing its intended use. A retailer who sells red-dyed diesel fuel and doesn't charge sales tax has the burden to prove that the fuel was sold for use in an internal combustion or diesel engine. The retailer is required to keep a written statement completed by the purchaser, on a form provided by the Department of Motor Vehicles or some other form of documentation, proving that the dyed diesel fuel sold was intended for use in an internal-combustion or diesel engine.

Big Dogs Cubed

Big Dogs Shootout³ (or cubed) will be held on **May 8 & 9** in Las Vegas at the Red Rock Resort. Our entertainment this year will be Rick and Kelly Dale of *American Restoration*. *American Restoration* is an American reality television series air-

ing on the History channel. Recorded in Las Vegas, the series chronicles the daily activities at **Rick's Restorations**, an antique restoration shop, where owner Rick Dale, his staff, wife Kelly, and family restore various vintage items to their original condition. The show is a spin-off of Las Vegas' popular series *Pawn Stars*, in which Dale has appeared 11 times as an on-camera expert and restorer.

Rick started **Ricks Restorations** in 1982. His first restoration was an old coke machine that he took to the Rose Bowl Swap Meet in Southern California. There he met a Japanese buyer who wanted to purchase multiple machines, owing to their popularity in Japan. As Rick's business increased, he added gas pumps and candy machines to his restorations.

When business slowed in 2006, Rick was thinking of retiring until he met and married Kelly, who had experience in property management, real estate sales, customer service and marketing. Together with their family and the restoration crew, Rick and Kelly have taken **Ricks Restorations** from a "mom and pop" business to a multi-million dollar corporation. Now entering their 5th season of *American Restoration*, the Kellys and crew are seen in over 87 countries, with an average of 3 million viewers per episode.

If you have missed the first or second Big Dogs you don't want to miss this one. We are following the same format, which includes a great dinner and entertainment Thursday evening and a golf outing the following Friday morning. Register today for 2014 Big Dogs Cubed!

Scholarship Applications

Each May, WPMA awards a \$4,000 scholarship to a graduating high school senior in each of the seven WPMA states, and one to a student applying through a WPMA associate member company. The WPMA office is now accepting applications for the 2014 WPMA scholarships. The scholarship application is available on the WPMA website, at the bottom of the Scholarship home page: <http://www.wpma.com/pdf/scholarship/SF14-Application-091713.pdf>

Applications must be postmarked by **March 1st**, so get your students busy filling out the forms!

Featuring:
Rick & Kelly Dale of American Restoration,
reality television series airing on the History channel.



May 8-9, 2014
Red Rock Casino Resort & Spa
Las Vegas, NV



NEVADA PETROLEUM MARKETERS & C-STORE ASSOCIATION
2014
BIG DOGS SHOOTOUT