Point of Taxation - Gasoline

FTA Motor Fuel Tax Uniformity Committee
E-Commerce Subcommittee Survey
January 27, 2012  Portsmouth, VA
Map  # IS12-010
**Point of Taxation - 100% Biodiesel**

- **Alaska**: Biodiesel Producer Below the Rack
- **Hawaii**: Retailer
- **1 Retailer**
- **23 Distributor**
- **6 Position Holder at Rack**
- **8 Exchange Receiver at Rack**
- **4 First Receiver Below the Rack**
- **1 Biodiesel Producer Below the Rack**
- **4 Blender**
- **3 Not Taxable**

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