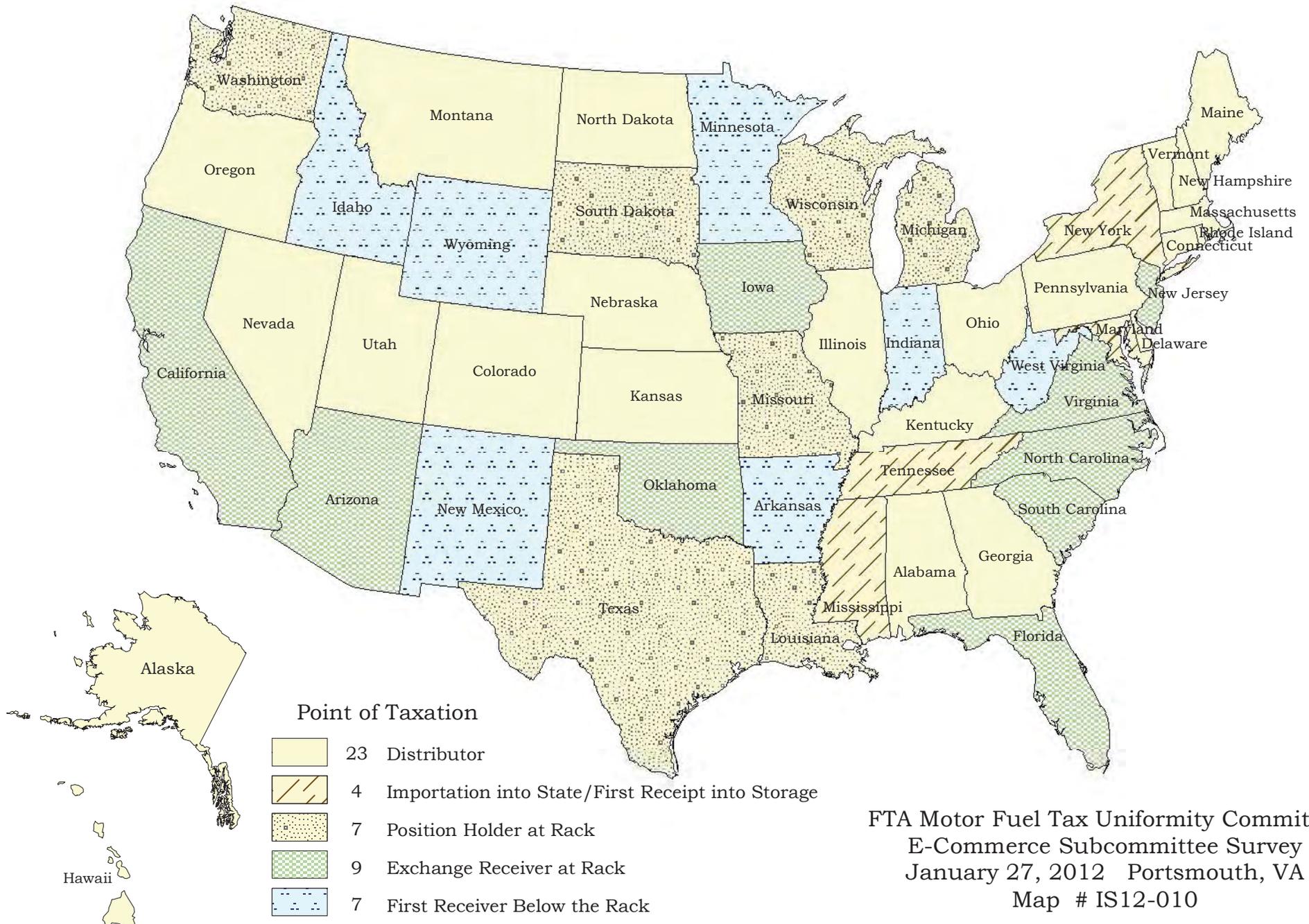


# Point of Taxation - Gasoline

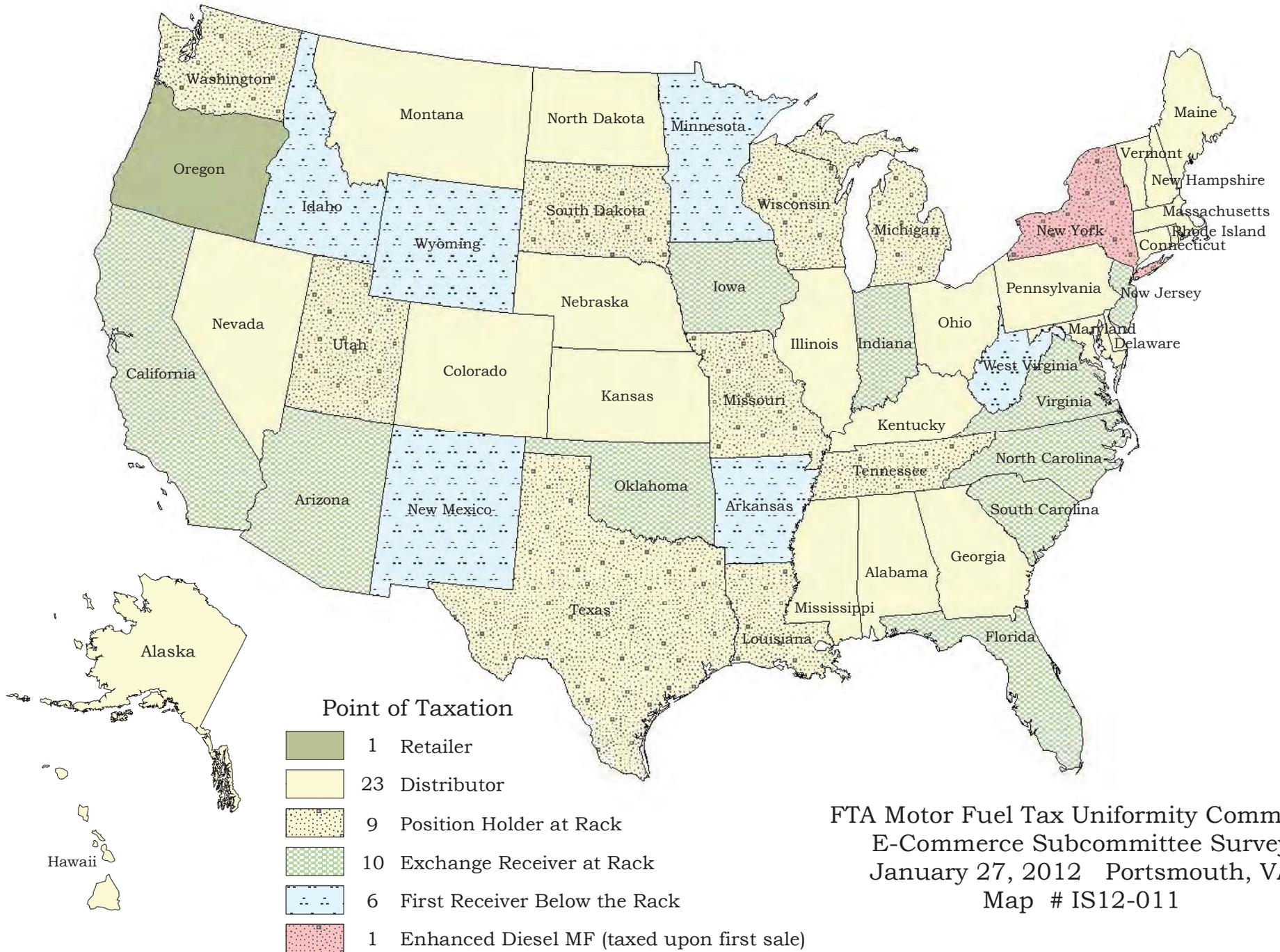


## Point of Taxation

- 23 Distributor
- 4 Importation into State/First Receipt into Storage
- 7 Position Holder at Rack
- 9 Exchange Receiver at Rack
- 7 First Receiver Below the Rack

FTA Motor Fuel Tax Uniformity Committee  
 E-Commerce Subcommittee Survey  
 January 27, 2012 Portsmouth, VA  
 Map # IS12-010

# Point of Taxation - Diesel



FTA Motor Fuel Tax Uniformity Committee  
 E-Commerce Subcommittee Survey  
 January 27, 2012 Portsmouth, VA  
 Map # IS12-011