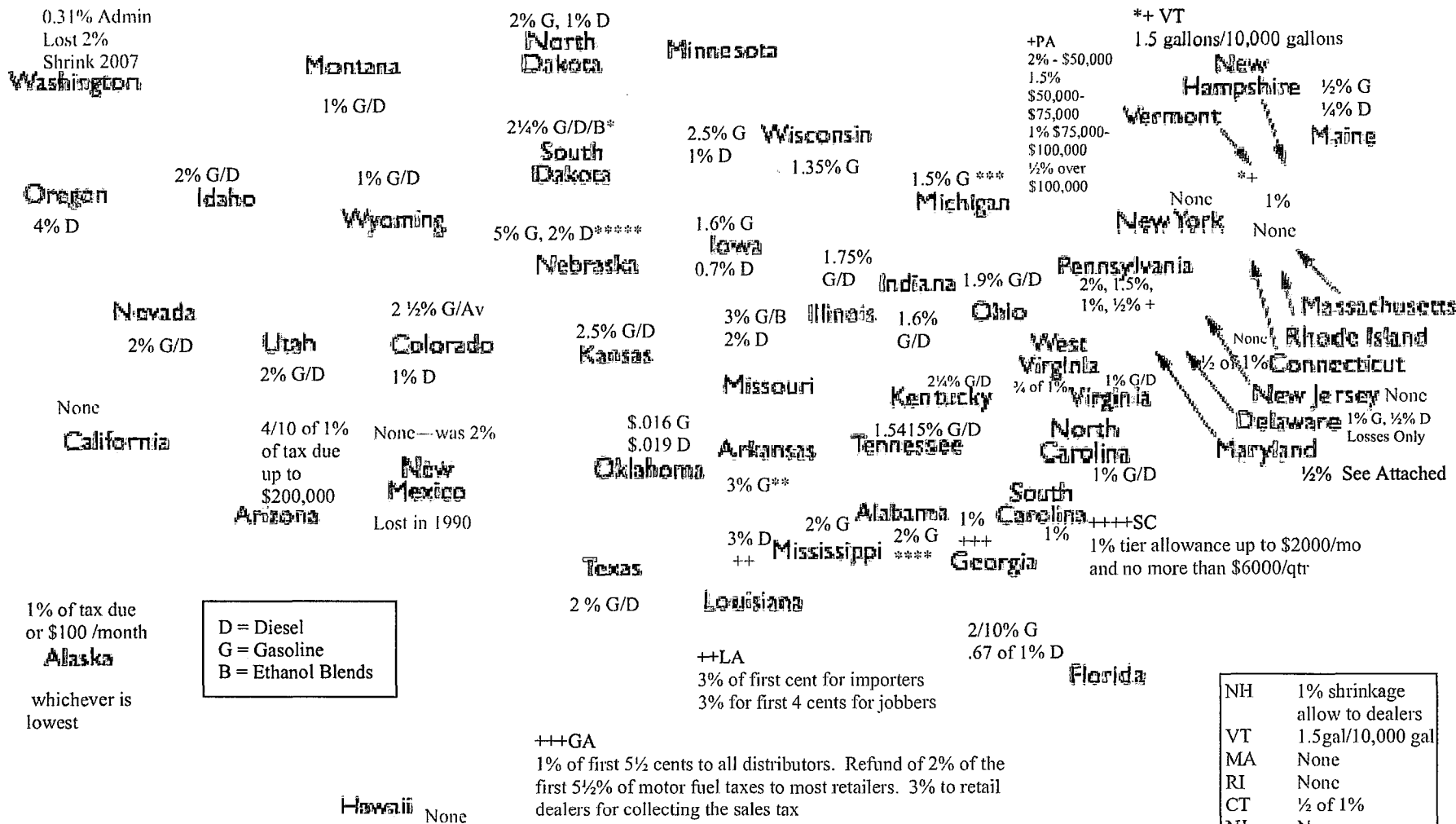


# Collection Allowance/Shrink by State—2008



- \* SD 1/3 of 2 ¼% goes to supplier for admin, 2/3 of 2 ¼% goes to retailer, wholesaler, end user for shrink & evaporation
- \*\* AR 1st 1 million gallons/month per corporation or partnership. 0 after that 1st 1 million gallons/month.
- \*\*\* MI 2/3 of 1.5% goes to supplier of gasoline, 1/3 of 1.5% goes to retailer when the supplier or wholesalers sells gasoline to them
- \*\*\*\* AL Shrinkage allowance is 2%, not to exceed \$500 in any month, on gasoline only.  
 Collection allowance for gasoline is 2% of the first \$5,000 tax paid, then 1% all amounts in excess of \$5000, not to exceed \$400 on taxes paid in any one month, and for diesel, 2% of the first \$10,000 of tax paid, then 1% of all amts of tax paid in excess of \$10,000, but discount capped at \$500
- \*\*\*\*\* NE Gasoline: commission of five percent on the first five thousand dollars and two and one-half percent upon all amounts above five thousand dollars remitted each reporting period. Diesel: two percent upon the first five thousand dollars and one-half of one percent upon all amounts in excess of five thousand dollars remitted each reporting period.