Notice to Liquid Fuel Carriers

Required Records for Tank Wagon Operators

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This guidance document may change with updated information or added examples. The Department recommends you do not print this document. Instead, sign up for the subscription service at revenue.nebraska.gov to get updates on your topics of interest.

Any person transporting motor fuels or aircraft fuels in a transport vehicle (such as a tanker or tank wagon) into, within, or out of Nebraska must obtain a liquid fuel carrier license. A copy of the license must be carried in the transport vehicle whenever motor fuels or aircraft fuels are carried in this state. In addition, a copy of the bill of lading, manifest, bill of sale, purchase order, sales invoice, delivery ticket, or similar documentation must be carried in the transport vehicle at all times when transporting motor fuels or aircraft fuels in Nebraska.

This documentation must include the following information:
✓ Date;
✓ Type of fuel;
✓ Amount of fuel;
✓ Where and from whom the fuel was obtained;
✓ Destination state or delivery location;
✓ Name and address of the owner of the fuel; and
✓ Name and address of the consignee or purchaser.

In order to ensure compliance with the above requirements, the Nebraska State Patrol, Carrier Enforcement Division, began compliance checks in December, 2008 at weigh stations and whenever officers have contact with liquid fuel carriers.

It was brought to the attention of the Nebraska Department of Revenue, Motor Fuels Division, that the required information is not always available in the situation of tank wagon deliveries from bulk storage as a bill of lading is not generated at the time the fuel is loaded into the tank wagon. In such cases, the Hazardous Material Shipping Paper is acceptable to show the date, quantity and type of fuel being carried. Tank wagon drivers will need to tell the officer where the fuel was loaded and to what state the fuel is being delivered. The driver will also be required to sign the bottom of the Fuel Delivery Report being completed by the officer. The officer will write TW (to indicate the fuel was in a tank wagon) in the Bill of Lading Number blank on the Fuel Delivery Report.

If you have any questions regarding this notice, please contact your Account Representative.