



Texas Comptroller of  
Public Accounts

# MOTOR CARRIERS DOMICILED IN MEXICO

## MOTOR FUEL TAX REQUIREMENTS

### WHO NEEDS A LICENSE

Motor carriers based in Mexico and operating in Texas must have either a Texas Interstate Trucker's license or obtain a temporary Trip Permit before entering Texas.

The requirement applies to all commercial motor vehicles powered by gasoline, diesel fuel, or liquefied gas that:

- have two axles and a registered gross weight more than 26,000 pounds (11,797 kilograms); or
- have three or more axles; or
- are used in combination with a trailer and the registered gross weight of the vehicle and trailer together is more than 26,000 pounds (11,979 kilograms).



### HOW TO OBTAIN AN INTERSTATE TRUCKER'S LICENSE

Trucking companies that make more than five trips a year into Texas must apply for an interstate trucker's license by completing the Texas Application for Fuel Tax License AP-133. There is no application fee or bond requirement.

The interstate trucker's license application (AP-133) is on the Comptroller's website at [comptroller.texas.gov/taxinfo/taxforms/06-forms.html](http://comptroller.texas.gov/taxinfo/taxforms/06-forms.html). Application forms are also available at the Comptroller field offices or by calling our Tax Assistance Section toll-free at 1-800-252-1383.

A separate interstate trucker's license is required for each type of fuel (gasoline, diesel fuel or liquefied gas) consumed by commercial motor vehicle(s). The interstate trucker's license must be photocopied

and placed in the cab of each commercial truck that operates into or from the state of Texas.

The interstate trucker's license is valid from the date of issuance through December 31. Licenses are automatically renewed for the next calendar year if all tax returns are filed and taxes are paid.

Interstate truckers must contact the Comptroller's office when there is a change in their mailing address, phone number, or agent's name, address or phone number.

Interstate truckers must file quarterly reports.

### TRIP PERMITS

Trucking companies that make five or fewer trips a year into Texas can purchase a \$50 temporary permit for each trip into Texas instead of acquiring an interstate trucker's license.

Trucking companies that make more than five trips a year into Texas must apply for an interstate trucker's license by completing the **Texas Application for Fuel Tax License AP-133**. There is no application fee or bond requirement.

**FOR MORE INFORMATION,  
VISIT OUR WEBSITE  
[Comptroller.Texas.Gov](http://Comptroller.Texas.Gov).**

**RECEIVE TAX HELP AT  
[comptroller.texas.gov/  
taxhelp](http://comptroller.texas.gov/taxhelp).**

This publication is intended as a general guide and not as a comprehensive resource on the subjects covered. It is not a substitute for legal advice.



## HOW TO GET A TRIP PERMIT:

- Purchase a \$50 cashier's check or money order payable to the Texas Comptroller of Public Accounts.
- On the face of the cashier's check or money order clearly write "Trip Permit", the license plate number or the manufacturer's vehicle identification number (VIN) of the vehicle entering Texas and the date that the vehicle will enter Texas.
- The receipt from the cashier's check or money order should also be marked "Trip Permit" and identify the motor vehicle by license plate number or the manufacturer's vehicle identification number and list the date the vehicle will enter Texas.
- The receipt from the cashier's check or money order is the trip permit and must be carried in the vehicle for which the tax payment is made.
- Mail the cashier's check or money order to:  
Texas Comptroller of Public Accounts  
Post Office Box 13528  
Austin, Texas 78711-3528  
Attn: Fuel Trip Permit

A trip permit is valid for only one entry into Texas and for only 20 days from the date of entry.

## DISTANCE RECORDS

Records must be maintained on an individual-truck basis for the total miles (kilometers) traveled in Texas and in Mexico by all qualified motor vehicles traveling into or from Texas.

Trip mileage and route sheets (see example) must also be maintained to record the following information for each trip:

- date of trip (if applicable the beginning and ending dates);

### A licensed interstate trucker

may also owe state tax on motor fuel purchased in Mexico, but consumed traveling in Texas.



- trip origin and destination;
- beginning and ending odometer or hubometer readings of the trip;
- odometer and hubometer reading when entering Texas and when exiting Texas;
- total trip miles/kilometers;
- unit number, license plate number or vehicle identification number of the truck;
- carrier's name; and
- driver's name/signature.

## FUEL PURCHASE RECORDS

Records must be maintained to document the amount of fuel consumed by the commercial trucks traveling in Texas on an individual-truck basis.

When fuel is purchased at retail, the purchase invoice must include:

- date of purchase;
- name and location of the seller;
- number of gallons/liters purchased;
- type of fuel purchased
- price per gallon/liter; and
- unit number, license plate number, or vehicle identification number of the truck the fuel was delivered.

Records **must be maintained** on an individual-truck basis for the total miles (kilometers) traveled in Texas and in Mexico by all qualified motor vehicles traveling into or from Texas.

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Records **must be maintained** to document the amount of fuel consumed by the **commercial trucks traveling in Texas** on an individual-truck basis.

When interstate vehicles are fueled from the carrier's own bulk storage tank, a distribution log is used to record deliveries. The distribution log must have the carrier's name and address, the type of fuel, and include the following information for each delivery:

- date of delivery;
- number of gallons/liters;
- unit number, license plate number, or vehicle identification number of the truck that delivered the fuel;
- odometer or hubometer reading;
- description of vehicle or equipment if delivery is into a non-interstate licensed vehicle;
- signature of the person removing the fuel.

A carrier maintaining its own bulk storage must also keep purchase invoices on the fuel delivered into its bulk storage tank.

Mileage and fuel purchase records must be kept for four years and be available for inspection by the Comptroller or Attorney General.

## QUARTERLY TAX REPORTS

Interstate truckers must file a report each calendar quarter. The interstate trucker tax report (06-125) is on the Comptroller's Web site at [comptroller.texas.gov/taxinfo/taxforms/06-forms.html](http://comptroller.texas.gov/taxinfo/taxforms/06-forms.html). Report forms are also available at the Comptroller field offices or by calling our Tax Assistance Section toll-free at 1-800-252-1383.

The report and tax payment are due on or before the 25th day of the month following the end of each calendar quarter. A report must be filed even if there was no travel into the state during the quarter. The Comptroller's office will send the licensed interstate trucker a preprinted report form during the last month of each quarter. Reports must be completed in U.S. measurements.

One Liter = 0.2642 gallons

One Gallon = 3.785 liters

One Mile = 1.6093 kilometers

One Kilometer = 0.62137 miles

A licensed interstate trucker may request a refund for state tax paid on motor fuel purchased in Texas and consumed in Mexico. The trucker may be asked to furnish trip mileage and route sheets and a summary of miles traveled per vehicle and fuel purchase invoices to validate the refund. Refund requests without documentation will be denied.

A licensed interstate trucker may also owe state tax on motor fuel purchased in Mexico, but consumed traveling in Texas.

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## WE'RE HERE TO HELP!

If you have questions or need information, contact us:

For more information, visit our website  
**Comptroller.Texas.Gov**

Receive tax help at  
**comptroller.texas.gov/taxhelp**

Texas Comptroller of Public Accounts  
111 East 17th Street  
Austin, Texas 78711-1440

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**1-800-252-5555**  
911 Emergency Service/  
Equalization Surcharge  
Automotive Oil Fee  
Battery Fee  
Boat and Boat Motor Sales Tax  
Customs Broker  
Fireworks Tax  
Mixed Beverage Taxes  
Off-Road, Heavy-Duty Diesel  
Equipment Surcharge  
Oyster Fee  
Sales and Use Taxes

**1-800-531-5441**  
Cement Tax  
Inheritance Tax  
Local Revenue  
Miscellaneous Gross Receipts Taxes  
Oil Well Servicing Tax  
Sulphur Tax

**1-800-531-5441, ext. 3-3630**  
WebFile Help

**1-800-252-1381**  
Bank Franchise  
Franchise Tax

**1-800-252-7875**  
Spanish

**1-800-531-1441**  
Fax on Demand (Most frequently requested  
Sales and Franchise tax forms)

**1-800-252-1382**  
Clean Vehicle Incentive Program  
Manufactured Housing Tax  
Motor Vehicle Sales Surcharge,  
Rental and Seller Financed Sales Tax  
Motor Vehicle Registration Surcharge

**1-800-252-1383**  
Fuels Tax  
IFTA  
LG Decals  
Petroleum Products Delivery Fee  
School Fund Benefit Fee

**1-800-252-1384**  
Coastal Protection  
Crude Oil Production Tax  
Natural Gas Production Tax

**1-800-252-1387**  
Insurance Tax

**1-800-252-1385**  
Coin-Operated Machines Tax  
Hotel Occupancy Tax

**1-800-252-1386**  
Certificates of Account Status/Good  
Standing  
Officer and Director Information

**1-800-862-2260**  
Cigarette and Tobacco

**1-888-4-FILING (1-888-434-5464)**  
TELEFILE: To File by Phone

**1-800-252-1389**  
GETPUB: To Order Forms and Publications

**1-800-654-FIND (1-800-654-3463)**  
Treasury Find

**1-800-321-2274**  
Unclaimed Property Claimants  
Unclaimed Property Holders  
Unclaimed Property Name Searches  
512-463-3120 in Austin

**1-877-44RATE4 (1-877-447-2834)**  
Interest Rate