

# Montana Motor Fuel Tax Refund Information for Estimate Allowed for Agricultural Use Claims

*Use this table to determine what supporting documentation is needed to claim a refund of Montana's taxes paid on motor fuel. Please call 406 444-6030 for assistance.*

<b>Fuel Type</b>	<b>Bulk Purchases</b>	<b>Cardtrol/Keylock Purchases (Within 50 Miles)</b>	<b>Pump Purchases (Within 50 Miles)</b>	<b>Electronic Transaction Reports (Within 50 Miles)</b>
<b>Gasoline</b>	Original delivery invoice	Only Cardtrol/Keylock purchases <b>within 50 miles</b> of the claimant's agricultural operations are eligible. Monthly Cardtrol/Keylock Statements must specifically identify transactions as "Cardtrol" or "Keylock".	Only pump purchases <b>within 50 miles</b> of the claimant's agricultural operations are eligible.	<b>Effective April 18, 2023,</b> Monthly Electronic Transaction Reports are eligible. Only purchases <b>within 50 miles</b> of the claimant's agricultural operations are eligible.
<b>Clear Diesel</b>	Original delivery invoice	Only Cardtrol/Keylock purchases <b>within 50 miles</b> of the claimant's agricultural operations are eligible. Monthly Cardtrol/Keylock Statements must specifically identify transactions as "Cardtrol" or "Keylock".	Only pump purchases <b>within 50 miles</b> of the claimant's agricultural operations are eligible.	<b>Effective April 18, 2023,</b> Monthly Electronic Transaction Reports are eligible. Only purchases <b>within 50 miles</b> of the claimant's agricultural operations are eligible.
<b>Dyed Diesel</b>	No Refund	No Refund	No Refund	No Refund

**Additional refund information is on the other side!**  
**Updated January 2026**

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- **Important!** Gasoline tax is \$.33 per gallon. Diesel tax is \$.2975 per gallon.
- We encourage you to file your claim electronically! Call 406-444-6030 to learn how.
- Applications for a refund filed electronically do not require a signature or the original invoices. However, a claim filed electronically does not relieve the taxpayer of maintaining records on which the refund is based.
- Eligible retail purchases (Pump, Cardtrol or Keylock) must be within 50 miles of the applicant's agricultural operation.
- Records supporting your claim for refund must be kept for a minimum of three years and be available for review by the department when requested.
- The name on the invoices must match the name on the application.
- A refund must be claimed within 36 months from the date of purchase.
- Income tax information is requested at least once every three years to determine qualification for the agricultural option. The highest percentage of agricultural income over a three-year period is used to determine qualification.
- Call 406-444-6030 for assistance with your Motor Fuel Tax Refund Application.

Alternative accessible formats of this document will be provided on request. Persons who need an alternative format should contact the Office of Civil Rights, Department of Transportation, 2701 Prospect Avenue, PO Box 201001, Helena, MT 59620. Telephone 406-444-5416 or Montana Relay Service at 711.

This document is printed at state expense. Information on the cost of producing this publication may be obtained by contacting the Department of Administration.

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