

ALABAMA DEPARTMENT OF REVENUE  
ADMINISTRATIVE CODECHAPTER 810-8-1  
MOTOR FUEL REGULATIONS

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810-8-1-.01	<u>Criteria For Governing Bodies Of Counties And Incorporated Municipalities To Receive Refund Of Motor Fuel Excise Taxes.</u>

(1) According to the provisions of Section 40-17-329, Code of Ala. 1975, governing bodies of counties and incorporated municipalities are entitled to a refund of the motor fuel excise taxes under the following conditions:

(a) A licensed governing body of the county or incorporated municipality has the right to apply for a refund on a quarterly basis for the motor fuel excise tax paid to the vendor.

(b) If a licensed incorporated municipality or county governing body purchases motor fuel from a licensed distributor, the licensed distributor has the right to apply for a refund on a monthly basis for the taxes paid by the licensed distributor for motor fuel sold to the licensed exempt agency.

(c) A credit card issuer may apply on a quarterly basis for a refund of the motor fuel excise taxes on sales of taxable motor fuel to a licensed exempt entity if the sale occurs at a retail pump available to the general public and the sale is charged to a credit card issued to the licensed exempt entity.

(2) In order to qualify as a governing body of the county or incorporated municipality, the governing body of the county or incorporated municipality must meet the following requirements:

(a) The governing body of a county or incorporated municipality is that body of the county or incorporated municipality which performs the legislative function and has the ultimate power to determine the policies of the county or incorporated municipality and control the activities of the county or incorporated municipality.

(b) Governing bodies of counties and incorporated municipalities include county commissions and city councils or city commissions or town councils.

(c) Purchases of motor fuel by a governing body of a county or incorporated municipality must be supported by an invoice or other documentation specifically billed to that governing body. It is further required that payments be made directly by the governing body. Any unsubstantiated purchases may result in a refund reduction if payment for the motor fuel is not made from an account controlled solely by the governing body of the county or incorporated municipality.

**Author:** Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-323, 40-17-329.

**History:** **Repealed:** Filed June 29, 2012; effective August 3, 2012.

**New Rule:** Filed July 26, 2013; effective August 30, 2013.

## 810-8-1-.02

### Application Of Excise Tax On Blendstocks.

(1) Blended fuel, as defined in Section 40-17-322, Code of Ala. 1975, is a mixture composed of gasoline or diesel fuel and any

other liquid that can be used as a motor fuel in a highway vehicle. Therefore, blendstocks, as defined under Section 4081, Title 26 of the United States Code, not used to produce a finished motor fuel that can be used in a highway vehicle is not taxable under Section 40-17-326, Code of Ala. 1975. The excise tax applies when blendstocks are blended with gasoline or diesel fuel.

(2) If the blendstocks are blended with gasoline or diesel fuel below the rack and imported into Alabama, then the excise tax applies at the time the blended product is imported into Alabama in accordance with Section 40-17-326(b).

(3) If the blendstocks are blended with gasoline or diesel fuel in this state outside the bulk transfer terminal system, then the blender is required to pay the tax in accordance with Section 40-17-326(d).

(4) In accordance with Section 40-17-332(g), Code of Ala. 1975, blenders are required to obtain a blender's license.

(5) Any person who engages in business for which a blender's license is required without obtaining a blender's license may be subject to civil penalties in accordance with Section 40-17-351, Code of Ala. 1975.

**Author:** Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-322, 40-17-326.

**History:** Effective October 1, 1978. **Repealed:** Filed June 29, 2012; effective August 3, 2012. **New Rule:** Filed October 27, 2014; effective December 1, 2014. **Amended:** Filed June 15, 2016; effective July 30, 2016.

### 810-8-1-.03

#### **Local Government Rate Notification Requirements For Gasoline And Diesel Fuel Excise Tax.**

(1) The department shall publish and maintain a current listing of tax levies for municipal and county gasoline and diesel fuel excise taxes pursuant to §11-51-210, Code of Ala. 1975.

(2) Local Government Notification Requirements.

(a) Every municipality or county ("locality") levying a new motor fuel excise tax or amending an existing motor fuel excise tax levy must submit notification of the new levy or amendment to the department at least sixty (60) days before the requested effective date of the tax levy or amendment. The notification must include the following to be considered proper notification to the department:

1. A written notification on the locality's letterhead or other department accepted format, addressed to the department and signed by a local government representative.

2. The name of and preferred contact information for the locality's designated representative to whom notifications by the department as required in paragraph (3) will be provided.

(b) Proper notification, as provided in paragraph (a), must be submitted to the department's Motor Fuels Section by either of the following methods:

1. By email to [mft@revenue.alabama.gov](mailto:mft@revenue.alabama.gov).

2. By certified mail to the Alabama Department of Revenue, Motor Fuels Section, Post Office Box 327540, Montgomery, AL 36132-7450.

(c) The date of receipt of the notice by the department (the "received date") shall be determined as follows:

1. For electronic submissions, the date stamp of the email sent to the department email address provided in this paragraph.

2. For certified mail submissions, the postmarked date on the outer envelope addressed as provided in this paragraph.

(3) Department Notification Requirements.

(a) Upon proper completion of the requirements in paragraph (2), the department will provide a tax levy return confirmation to the locality no later than the first day of the second month after the received date. The tax levy return confirmation will include the new tax rates to be effective as understood by the department based on the notification provided in accordance with paragraph (2), as well as the statutory effective date of the new tax rate(s) and the date the notification was received by the department.

(b) Any corrections to the rates listed on the tax levy return confirmation must be submitted to the department, as provided in paragraph (2)(a), by the locality within ten (10) calendar days of the date of receipt of the tax levy return confirmation by the locality's designated representative. Unless notification of corrections is provided in accordance with this paragraph, the rates and corresponding effective dates listed on the tax levy return confirmation and thereafter published by the department will be considered correct.

(4) Statutory Effective Date of Levy. The statutory effective date of a new tax rate levy or amendment of an existing tax levy for which notice has been provided in accordance with paragraph (2) will be the first day of the third month following the date of receipt of proper notification as described in paragraph (2), unless the tax levy or amendment has requested a specified effective date that is after the first day of the third month. Provided, however, if the effective date requested by the municipality or county is not the first day of the month, the statutory effective date will be the first day of the month following the effective date requested in accordance with the notification requirements provided in paragraph (2).

(a) Example 1. A city amends their existing motor fuel excise tax rate effective June 1st. The Motor Fuels Section receives proper notification of the amendment on April 1st. The statutory effective date of the amendment is July 1st.

(b) Example 2. A town amends their existing motor fuel excise tax rate effective October 15th. The Motor Fuels Section receives proper notification of the amendment on July 5th. The statutory effective date of the amendment is November 1st.

(c) Example 3. A city levies a motor fuel excise tax effective July 1st. The Motor Fuels Section receives proper notification of the levy on April 15th. The statutory effective date of the amended levy is July 1st.

(d) Example 4. A county amends their existing motor fuel excise tax rate effective June 1st. The Motor Fuels Section receives proper notification of the amendment on January 1st. The statutory effective date of the amendment is June 1st.

(5) Hold Harmless and Rate Responsibility. Failure of the locality to properly notify the department, pursuant to this rule, or failure by the department to provide proper publication of a rate change shall not invalidate the levy of the tax nor negate the taxpayer's obligation to remit the tax to the taxing authority.

**Author:** Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§11-51-210, 40-2A-7(a) (5).

**History:** Original author and adoption date unknown; readopted through APA effective October 1, 1982; amendment filed with Legislative Reference Service January 17, 1986; amendment filed June 10, 1987; Author: Dwight W. Pridgen, Chief, Natural Resources and License Tax Division; Amendment \*December 14, 1987, Filed with LRS September 10, 1993. Certification filed with LRS November 19, 1993, effective December 24, 1993. **Repealed:** Filed June 29, 2012; effective August 3, 2012. **New Rule:** Published February 28, 2020; effective April 13, 2020.



**Ed. Note:** The December 14, 1987, amendment was not published. The amendment only involved a Division name change.

**810-8-1-.04                    Sales Of Motor Fuel In The Bulk Transfer/  
Terminal System.**

(1) In accordance with Section 40-17-326(c), Code of Ala. 1975, tax is imposed on the sale or transfer of motor fuel in the bulk transfer/terminal system in Alabama by an Alabama supplier to a person who does not hold an Alabama supplier's license. The supplier shall collect the tax imposed from the person who orders the sale or transfer in the bulk transfer/terminal system. A bulk transfer/terminal system is a motor fuel distribution system consisting of refineries, pipelines, marine vessels, and terminals approved by the Internal Revenue Service. Motor fuel in a refinery, pipeline, terminal, or marine vessel transporting motor fuel to a refinery or terminal is in the bulk transfer/terminal system provided all operators are licensed and registered as required by the Internal Revenue Service.

(2) Based upon the definition of bulk transfer/terminal system as provided in Section 40-17-322, pipelines are considered to be a part of the bulk transfer/terminal system. Therefore, a tax-free transaction can only occur in the pipeline if all parties involved in the transaction have valid Alabama supplier's licenses. Otherwise, the tax is to be collected from the person ordering the sale or transfer in the bulk transfer/terminal system.

**Author:** Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §40-2A-7(a)(5), 40-17-322, 40-17-323, 40-17-326(c).

**History:** Filed April 29, 1996; effective June 3, 1996. **New Rule:** Filed June 29, 2012; effective August 3, 2012. **Amended:** Filed September 12, 2013; effective October 18, 2013.

**810-8-1-.05                    Flash Sales At The Terminal Allowed Under  
Specific Conditions.**

(1) Flash sales occur when motor fuel is removed via tank truck or rail car from the terminal rack, when the position holder in the terminal sells to an entity that in turn, simultaneously sells the motor fuel at the terminal-loading rack. All parties involved in a flash sale must be properly licensed with the Alabama Department of Revenue.

(2) Section 40-17-326(a), Code of Ala. 1975, imposes an excise tax on motor fuel products as they are removed from the terminal using the terminal rack. The licensed supplier (position holder) is

responsible for collecting the tax imposed under Title 40, Chapter 17, Article 12 from the person who orders the withdrawal at the rack.

(3) For flash sales, the licensed supplier (position holder) shall charge the applicable destination state excise tax on the rack removal of the motor fuel, provided the supplier (position holder) is licensed to remit the destination state taxes. The supplier/distributor who sells directly to the exporter in a flash sale must verify that the exporter is properly licensed in Alabama. If the exporter is not properly licensed, the applicable Alabama excise tax will be charged. The supplier selling the motor fuel is responsible for payment of the Alabama excise tax if the exporter is not properly licensed. The terminal issued bill of lading must show the destination state. If the supplier (position holder) is not licensed to remit the excise tax to the destination state or the destination state does not permit the supplier (position holder) to charge the destination state tax, the Alabama excise tax will apply and the licensed exporter is responsible for applying for a refund and providing the necessary documentation.

(4) For flash sales in another state with the destination Alabama, the permissive supplier will collect the Alabama excise tax and the sale will be reported on a terminal rack removal schedule. The licensed importer will show the import of the motor fuel on the importer return.

(5) If the motor fuel is diverted from Alabama to another state, the licensed exporter/importer is responsible for obtaining the diversion number, applying for a refund, and providing the necessary documentation to prove that the destination state tax was paid.

**Author:** Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-326.

**History:** History: May 9, 1996; effective June 13, 1996.

**Repealed:** Filed June 29, 2012; effective August 3, 2012. **New**

**Rule:** Filed January 27, 2015, effective March 3, 2015.

**810-8-1-.05.01**      **IFTA Motor Fuel Marker/License Enforcement.**  
**(Repealed 9/3/12).**

**(REPEALED)**

**Author:** Steve DuBose

**Statutory Authority:** Code of Ala. 1975, §§40-17-150, 40-17-271.

**History:** **Amended:** Filed May 9, 1996; effective June 13, 1996.

**Repealed:** Filed July 30, 2012; effective September 3, 2012.

**810-8-1-.06                    Statement Of Gross Sales Exclusion. (Repealed 8/3/12).**

**(REPEALED)**

**Author:** Steve DuBose

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-2, 40-17-174, and Act 2011-565.

**History: Repealed:** Filed April 29, 1996; effective June 3, 1996.

**New Rule:** Filed September 6, 2006; effective October 11, 2006.

**Repealed:** Filed June 29, 2012; effective August 3, 2012.

**810-8-1-.07                    IMC Fuel Permit Fees. (Repealed 8/3/12).**

**(REPEALED)**

**Author:** Steve DuBose

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-152.

**History: New Rule:** Filed November 23, 1994; effective December 28, 1994. **Amended:** Filed April 29, 1996; effective June 3, 1996.

**Repealed:** Filed June 29, 2012; effective August 3, 2012.

**810-8-1-.08                    Miles Per Gallon Standard. (Repealed 8/3/12).**

**(REPEALED)**

**Author:** Steve DuBose

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7-(a)(5), 40-17-18, 40-17-152.

**History: Amended:** Filed February 1, 1961; **Amended:** January 19, 1996. **Amended:** Filed April 29, 1996; effective June 3, 1996.

**Repealed:** Filed June 29, 2012; effective August 3, 2012.

**810-8-1-.09                    Purchase Invoice Requirements. (Repealed 8/3/12).**

**(REPEALED)**

**Author:** Steve DuBose

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7-(a)(5), 40-17-18.

**History:** Filed June 29, 2012; effective August 3, 2012.

**810-8-1-.10                    Quarterly Fuel Tax Return To Be Filed With The Department Of Revenue. (Repealed 8/3/12).**

**(REPEALED)**

**Author:** Paul Bozeman

**Statutory Authority:** Code of Ala. 1975, §§40-17-18, 40-17-152.

**History:** **Amended:** Filed January 19, 1996. **Amended:** Filed April 29, 1996; effective June 3, 1996. **Repealed:** Filed June 29, 2012; effective August 3, 2012.

**810-8-1-.11                    Refund Policy Pertaining To The Exemption Of Certain Organizations From State Gasoline And Diesel Fuel Excise Taxes.**

(1) With respect to gasoline and diesel fuel excise taxes required by law to be added to the price of the gasoline and diesel fuel, those organizations specifically exempt from such taxes, excluding those entities listed in §40-17-329(e), must pay the appropriate tax at time of purchase and the amount of such tax shall be refunded to such organizations on a quarterly basis.

(2) Request for such refund must be made on forms furnished by the department, properly attested to, along with a copy of the original purchase invoices and any other information that the department may deem necessary. The purchase invoice must show the following:

(a) Date of sale

(b) Name and address of vendor

(c) Type of fuel

(d) Number of gallons

(e) Invoice number

(f) Tax as a separate line item or a statement on the purchase invoice that the State Excise Tax has been included in the price per gallon.

(3) The statute of limitations for filing a refund petition is two (2) years from the date that the fuel was purchased.

**Author:** Steve DuBose, Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-322, 40-17-323, and 40-17-326(c).

**History:** Effective May 1, 1976. **Amended:** Filed December 14, 1987, Filed April 22, 1993. **Amended:** Filed January 19, 1996.

**Amended:** Filed April 29, 1996; effective June 3, 1996. **Amended:** Filed August 27, 2010; effective October 1, 2010. **Amended:** Filed June 29, 2012; effective August 3, 2012. **Amended:** Published October 30, 2019; effective November 14, 2019.

**810-8-1-.12****Alabama Scrap Tire Environmental Fee Application  
And Filing Procedure.**

(1) Section 22-40A-14, Code of Ala, 1975, requires that a scrap tire environmental fee of \$1 per tire shall be collected by a tire dealer at the point of sale from the consumer on all new, used and retread tires whether or not mounted on a rim or wheel.

(2) The term "tire dealer" as used in this rule shall mean any person engaged in the sale of tires to the consumer whether or not mounted on a rim or wheel.

(3) The tire dealer shall file with the Department of Revenue for a scrap tire environmental fee account number on a form provided by the department. The form shall require the following:

- (a) Tire dealer's legal name and address,
- (b) FEIN and/or Social Security Number,
- (c) Alabama sales tax number,
- (d) Name, address, and social security number of partners or corporate officers,
- (e) If reporting for more than one location, address of locations,
- (f) Signature of person filing application.

(4) Upon receipt of the application from the tire dealer, the department shall assign an account number to the tire dealer and will provide to the tire dealer the forms necessary for the filing and payment of the scrap tire environmental fee.

(5) Every tire dealer is required to file a report each month on forms provided by the department. A report must be filed with the department even if no fee is due. The report is due on or before the twentieth (20) day of each calendar month being a true and correct statement of the information required on the report for the preceding calendar month. The report shall be accompanied by a remittance payable to the "State of Alabama" for the amount of the fee shown to be due. Failure to receive a report form does not relieve the tire dealer from the obligation of making a report on or before the due date.

(6) In respect to the reporting of the tire dealer, if a report is not timely filed and/or paid, the tire dealer is not allowed the 7% discount and is assessed the appropriate penalties and interest as required by Sections 40-2A-11 and 40-1-44, Code of Ala. 1975.

**Author:** Steve DuBose

**Statutory Authority:** Code of Ala. 1975, §§22-40A-14, 40-2A-7(a) (5).

**History: Repealed:** Filed April 29, 1996; effective June 3, 1996.

**New Rule:** Filed November 4, 2003; effective December 9, 2003.

**Amended:** Filed November 17, 2009; effective December 22, 2009.

**Amended:** Filed August 27, 2010; effective October 1, 2010.

**810-8-1-.12.01      Electronic Filing Of Scrap Tire Environmental Fee Returns. (Repealed 2/14/20).**

**(REPEALED)**

**Author:** Steve DuBose

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a) (5), 22-40A-14.

**History: New Rule:** Filed February 23, 2011, effective March 30, 2011. **Repealed:** Published December 31, 2019; effective February 14, 2020.

**810-8-1-.13      Miscellaneous Refund Provisions.**

(1) In accordance with the provisions of Section 40-17-329(d) (g) (i) (k) (l), Code of Ala. 1975, the following miscellaneous refunds can be filed with the department:

(a) Licensed aviation fuel purchasers who sell jet fuel to a certificated or licensed air carrier that purchases jet fuel within this state and uses the jet fuel to propel aircraft powered by jet or turbine engines operated in scheduled all-cargo operations being conducted on international flights or in international commerce can file for refund of the jet fuel excise tax on a monthly basis on a form prescribed by the department.

(b) A licensed air carrier with a hub operation in this state can file for a refund of the jet fuel excise tax on a quarterly basis on a form prescribed by the department.

(c) End users who paid the gasoline fuel excise tax on gasoline blendstocks not used in the manufacture of gasoline or motor fuel may file for a refund of the gasoline excise tax on a quarterly basis on a form prescribed by the department.

(d) Any person or business licensed with the department in the sale of motor fuel that paid the excise tax paid on transmix

not used as a motor fuel or that is delivered to a refinery for further processing may file for return of the motor fuel excise tax on a quarterly basis on a form prescribed by the department.

(e) Tax paid on motor fuel within the bulk transfer system in which a second tax has been paid or the fuel was exported to another state or country can be refunded to the entity paying the second tax or exporting the fuel on a monthly basis. A supplier that deals in transactions within the bulk transfer system and each person engaged in business in this state as a supplier must first obtain an Alabama supplier's license. Therefore, the refund must be requested by an Alabama licensed supplier and requested on forms prescribed by the department.

(2) Copies of invoices showing that the tax was paid and any other documentation deemed necessary by the department to substantiate the claim must be submitted with the petition. The petition must be filed on either the quarterly or monthly basis as stated in the refund provisions and cannot include any other period.

(3) The statute of limitations for filing a refund is within two (2) years from the date that the fuel was purchased.

**Author:** Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-323 and 40-17-329(d)(g)(i)(k)(l).

**History: Repealed:** Filed April 29, 1996; effective June 3, 1996.

**New Rule:** Filed June 29, 2012; effective August 3, 2012. **Amended:** Filed December 9, 2015; effective January 13, 2016.

#### 810-8-1-.14

#### Loss Of Taxable Fuel Petition For Refund For Losses And Contamination Of Motor Fuel.

(1) Any person or business licensed with the department in the sale of motor fuel may petition for a refund of state excise taxes paid on fuel that is lost or destroyed as a direct result of a sudden or unexpected casualty or becomes unsalable or unusable as highway fuel.

(2) Copies of insurance reports or any other documentation as required by the department to substantiate the claim must be attached to the petition.

(3) The statute of limitations for filing a refund is two (2) years from the date that the fuel was destroyed or contaminated.

**Author:** Steve DuBose, Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-323 and 40-17-329(j).

**History: Repealed:** Filed April 29, 1996; effective June 3, 1996.

**New Rule:** Filed June 29, 2012; effective August 3, 2012. **Amended:** Published October 30, 2019; effective November 14, 2019.

**810-8-1-.15                    Additional Motor Fuel Tax Rate. (Repealed 8/3/12).**

**(REPEALED)**

**Author:** Steve DuBose

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-18, 40-17-221(b), 40-17-220.

**History:** Filed April 22, 1993. **Amended:** Filed January 19, 1996.

**Amended:** Filed April 29, 1996; effective June 3, 1996. **Repealed:** Filed June 29, 2012; effective August 3, 2012.

**810-8-1-.16                    Summary Of Tax Rates For Motor Fuel Used In Motor Vehicles For Highway Operation. (Repealed 8/3/12).**

**(REPEALED)**

**Author:** Steve DuBose

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-18, 40-17-2.

**History:** Filed April 22, 1993, January 19, 1996. **Amended:** Filed April 29, 1996; effective June 3, 1996. **Amended:** Filed December 18, 2008; effective January 22, 2009. **Repealed:** Filed June 29, 2012; effective August 3, 2012.

**810-8-1-.17                    Dyed Diesel Fuel For A Motor Vehicle Used Exclusively "Off The Highway".**

(1) The excise tax does not apply with respect to dyed diesel fuel which the user establishes to the satisfaction of the department is used in the exclusive operation of a motor vehicle "off the highway."

(2) "Off the highway" includes private property, a way or place permanently or temporarily closed to public use for the purpose of vehicular travel.

(3) An "Off the highway" motor vehicle is any vehicle which presently does not have to be registered for highway use.

(4) A motor vehicle displaying a license plate from this state or any other state is presumed to use diesel fuel exclusively for use on the highways of this state and the excise tax, will apply. When a vehicle licensed by this state is permanently withdrawn from highway use for exclusive "off the highway" use, license plates must be removed from the vehicle or the excise tax will apply.



(5) A public highway or highway consists of every highway, road, street, alley, lane, court, place, trail, drive, bridge, viaduct, or trestle located either within a municipality or in unincorporated territory and laid out or erected by the public, dedicated or abandoned to the public, or intended for use by or for the public. The term "Public Highway" applies to and includes driveways upon the grounds of universities, colleges, schools, and institutions.

(6) A motor vehicle is operated upon the highway if it moves any distance upon the paved or unpaved portion of the highway. A vehicle is not considered operating on the highway when the vehicle merely crosses the highway from private property on one side to private property directly on the other, and the vehicle is not operated for any distance in the general direction of the highway in making the crossing.

(7) Examples of "off the highway" use are:

(a) Motor vehicles operating exclusively in a coal pit.

(b) Motor vehicles operating exclusively on a highway construction site closed to public use.

(c) Motor vehicles operating exclusively on private property within the confines of a plant.

(8) A motor vehicle cannot be designated for both "highway" and "off the highway" use. The exemption from tax applies to motor vehicles used exclusively "off the highway."

(9) Any user claiming exemption from excise tax for "off the highway" use must accurately maintain adequate records to show the operations claimed to be exempt.

(10) Adequate records substantiating exclusive "off the highway" use must contain the following documentation:

(a) Make, model, number designation of the vehicle, e.g., Ford Dump Truck, Number 102.

(b) Specific area of motor vehicle operation, e.g., plant area only.

(c) Daily log showing distance traveled and amount of fuel used by the motor vehicle.

**Author:** Steve DuBose, Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-32340-17-221(b).

**History:** **Amended:** Filed January 19, 1996. **Amended:** Filed April 29, 1996; effective June 3, 1996. **Amended:** Filed June 29, 2012; effective August 3, 2012. **Amended:** Published October 30, 2019; effective November 14, 2019.

**810-8-1-.18                    Procedure For Issuing Refund Of Gasoline And  
Motor Fuel Excise Taxes For Agriculture Purposes  
And For The Delivery Of Biomass Products.  
(Repealed 8/3/12).**

**(REPEALED)**

**Author:** Steve Dubose

**Statutory Authority:** Code of Ala. 1975, §40-2A-7(a)(5),  
40-17-152, 40-17-323, Act 2011-565.

**History:** Filed with LRS August 20, 1993, Certification filed with LRS November 18, 1993 effective December 23, 1993. **Repealed:** Filed April 29, 1996; effective June 3, 1996. New Rule: Filed April 15, 2009; effective May 20, 2009. **Repealed:** Filed June 29, 2012; effective August 3, 2012.

**810-8-1-.19                    Tax-Free Sales Of Motor Fuel. (Repealed 8/3/12).**

**(REPEALED)**

**Author:** Steve DuBose

**Statutory Authority:** Code of Ala. 1975, §§40-17-14, 40-17-18, and Act 2011-565.

**History:** Filed January 19, 1996, **Amended:** Filed April 29, 1996; effective June 3, 1996. **Repealed:** Filed June 29, 2012; effective August 3, 2012.

**810-8-1-.20                    Motor Fuel Sales To The United States.**

Sales of motor fuel to the United States, its agencies, and instrumentalities, including units of the National Guard, are exempt from the excise tax.

**Author:** Steve DuBose, Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5),  
40-17-323.

**History:** **Amended:** Filed June 29, 2012; effective August 3, 2012.  
**Amended:** Published October 30, 2019; effective November 14, 2019.

**810-8-1-.21                    Undyed Motor Fuel Used Exclusively For "Off-Road  
Vehicles" And "Off-Road Equipment" (Repealed  
8/3/12).**

**(REPEALED)**

**Author:** Steve DuBose

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-18, 40-17-2, 40-17-14, 40-17-220, and Act 2011-565.

**History: Amended:** Filed June 29, 2012; effective August 3, 2012.

**Amended:** Published October 30, 2019; effective November 14, 2019.

**Ed. Note: Amended:** Filed January 19, 1996. **Amended:** Filed April 29, 1996; effective June 3, 1996. **Repealed:** Filed June 29, 2012; effective August 3, 2012.

**810-8-1-.21.01      Refund Of Diesel Fuel Excise Tax For Off-Road Use.**

(1) With respect to diesel fuel tax which is required to be added to the price of undyed diesel fuel, used in designated off-road equipment, the taxpayer must pay the appropriate tax at time of purchase and the amount of the tax will be refunded to the taxpayers on a quarterly basis.

(2) Off-road equipment includes but is not limited to self-propelled equipment such as tractors, mobile cranes, forklifts, and stationary equipment such as generators, boilers, and reefer units.

(3) Request for refund shall be made on forms prescribed by the department, properly attested to along with a copy of purchase invoices, withdrawal log, list of off-road equipment including equipment identification number, and any other documentation required by the department.

(4) The purchase invoice must show the following:

(a) Date of sale

(b) Name and address of vendor

(c) Type of fuel

(d) Number of gallons

(e) Invoice number

(f) Tax as separate line item or a statement on the purchase invoice that the state excise tax has been included in the price per gallon.

(5) The claimant must maintain a daily withdrawal log of all undyed motor fuel for off-road use. This log should include:

(a) The date of withdrawal

(b) The type of equipment

(c) The equipment identification number

(d) The number of gallons placed in the off-road vehicle or equipment.

(6) The statute of limitations for filing a refund is two (2) years from the date that the fuel was purchased.

**Author:** Steve DuBose, Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-323, 40-17-329, 40-17-330.

**History: New Rule:** Filed June 29, 2012; effective August 3, 2012.

**Amended:** Published October 30, 2019; effective November 14, 2019.

### 810-8-1-.22

#### Exemptions Pertaining To The Additional Excise Tax On Lubricating Oil.

(1) The additional excise tax, as provided for in Section 40-17-220, does not apply with respect to that lubricating oil which the permit holder establishes to the satisfaction of the Department as being:

(a) Sold to the United States.

(b) Used to propel aircraft powered by reciprocating engines.

(c) Used to propel ships, vessels, barges, railroad locomotives, and other railroad equipment.

(d) Sold for agricultural purposes. The additional excise tax applies for lubricating oil used in motor vehicles traveling the highways of this state although engaged exclusively in agricultural purposes, or only incidentally operated upon a highway in moving between farms or parts of farms contiguous or in close proximity.

(e) Sold to governing bodies of counties and incorporated municipalities.

1. The governing body of a county or incorporated municipality is that body of the county or incorporated municipality which performs the legislative function and has the ultimate power to determine the policies of the county or incorporated municipality and control the activities of the county or incorporated municipality.

2. Governing bodies of counties and incorporated municipalities exempt from the additional excise tax include county commissions and city councils or city commissions or town councils.

3. Sales claimed by the permit holder as being made to a governing body of a county or incorporated municipality for highway use must be supported by invoice or other documents specifically billed to that governing body. It is further required that payments be made directly by the governing body. Any questionable sales may be substantiated or disallowed by determining whether payment for the lubricating oil is made from an account controlled solely by the governing body of the county or incorporated municipality.

(f) Used in off-road vehicles which presently do not require state licensing; specifically, but not limited to, forklifts and other like devices not for use on the streets and highways of this state.

(g) Sold to city and county boards of education.

(h) Sold to private and church school systems which essentially offers the same curriculum as offered in grades K-12 in the public schools, the Alabama Institute for Deaf and Blind, and the Department of Youth Services.

**Author:** Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2-11, 40-17-18, 40-17-221(a), 40-17-221(b), and 40-17-221(c).

**History:** **Amended:** December 14, 1987, January 19, 1996. **Amended:** Filed April 29, 1996; effective June 3, 1996. **Amended:** Filed December 18, 2008; effective January 22, 2009. **Amended:** Filed June 29, 2012; effective August 3, 2012. **Amended:** Filed July 26, 2013; effective August 30, 2013.

**Ed. Note:** The December 14, 1987, amendment was not published. The amendment only involved correcting a division name change.

#### 810-8-1-.23

#### **Exempt Entity Petition For Refund For Tax-Paid Gasoline And Undyed Diesel Fuel.**

(1) An exempt entity that is listed in §40-17-329(e), Code of Ala. 1975, who purchases gasoline and or undyed diesel fuel with the state excise tax paid may file for refund of the tax on forms prescribed by the department. The petition for refund must be filed on a quarterly basis with a separate petition for each quarter and cannot include purchases for any other period.

(2) Receipts/invoices and company credit card reports must be submitted to the department with the petition for refund. The credit card report must include the dates of credit card purchases made by the exempt entity, name of vendor and location, invoice number, product type, and the number of gasoline and/or undyed diesel fuel gallons purchased. The department may request

additional information, if needed, to complete the reviewal process of the petition for refund.

(3) The statute of limitations for filing a refund petition is two (2) years from the date that the fuel was purchased by the exempt entity.

**Author:** Steve DuBose, Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-329(e), 40-17-323.

**History: Repealed:** Filed April 29, 1996; effective June 3, 1996.

**New Rule:** Filed June 29, 2012; effective August 3, 2012. **Amended:** Published October 30, 2019; effective November 14, 2019.

#### 810-8-1-.24

#### Credit Policy Regarding Wholesale Oil/Import License Fee On Biodiesel Sold To A Licensed Supplier When Delivered To A Terminal.

(1) Section 40-17-174(e), Code of Ala. 1975, provides an exemption from the wholesale oil license fee for biodiesel sold to a licensed supplier when delivered to a terminal. The wholesale oil license fee is levied upon the selling of diesel fuel across the rack at the terminal and upon the import of the diesel fuel unless the permissive supplier, as defined in Section 40-17-322, Code of Ala. 1975, collects the import fee. Since the wholesale oil/import license fee is due on all diesel fuel that crosses the rack at the terminal in Alabama and on all diesel, fuel imported into Alabama, the licensed supplier can take a credit on the annual wholesale oil/import license fee return for the gallons of biodiesel received by the licensed supplier at the terminal for which the licensed supplier has paid the wholesale oil/import license fee.

(2) Request for credit of the gallons of biodiesel sold to the licensed supplier at the terminal shall be made on forms furnished by the Department of Revenue. The licensed supplier is responsible for maintaining a copy of the original purchase invoices and any other information that the Department may deem necessary. The purchase invoice must show the following:

- (a) Date of Sale,
- (b) Name and Address of entity from whom the biodiesel was purchased,
- (c) Type of fuel as "biodiesel",
- (d) Number of Gallons,
- (e) Invoice Number, and
- (f) Amount charged for the wholesale oil/import license fee.

(3) The statute of limitations for claiming this credit for the wholesale oil/import license fee is within 2 years from the date of payment of the tax.

(4) The licensed importer can exclude the gallons of biodiesel sold directly to the licensed supplier when the biodiesel fuel is delivered to the terminal from the gallons listed on the Wholesale Oil/Import License Fee Annual Return as Gallons Imported into Alabama by the Importer.

(5) This rule shall be effective October 1, 2014.

**Author:** Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-174.

**History: Repealed:** Filed April 29, 1996; effective June 3, 1996.

**New Rule:** Filed July 10, 2003; effective August 14, 2003.

**Repealed:** Filed June 29, 2012; effective August 3, 2012. **New**

**Rule:** Filed January 3, 2014; effective February 7, 2014. **Amended:** Filed April 8, 2016; effective May 23, 2016.

#### 810-8-1-.25

#### Refund Policy Regarding Wholesale Oil License Fee On Diesel Fuel Diverted To Another State.

(1) Section 40-17-174(a), Code of Ala. 1975, levies a wholesale oil license fee upon the selling of diesel fuel across the rack at the terminal. If the wholesale oil license fee is charged on the initial sale of the diesel fuel at the terminal and the fuel is legally diverted, the purchaser can apply for a refund of the wholesale oil license fee on an annual basis. Payment for the wholesale oil/import license fee is due annually by October 14; therefore, the Department cannot issue a refund on taxes until they have been remitted to the State by the licensee responsible for paying the taxes.

(2) Request for refund shall be made on forms furnished by the Department of Revenue, properly attested to, along with a copy of the original purchase invoices and any other information that the Department may deem necessary. The purchase invoice must show the following:

- (a) Date of Sale,
- (b) Name and Address of the Purchaser,
- (c) Type of fuel,
- (d) Number of Gallons,
- (e) Invoice Number, and

(f) Amount charged for the wholesale oil/import license fee.

(3) The statute of limitations for filing a refund for the wholesale oil license fee refund is within 2 years from the date of payment of the tax.

**Author:** Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-174.

**History:** **Amended:** Filed January 19, 1996, Filed April 29, 1996; effective June 3, 1996. **Amended:** Filed December 18, 2008; effective January 22, 2009. **Repealed:** Filed June 29, 2012; effective August 3, 2012. **New Rule:** Filed January 3, 2014; effective February 7, 2014.

#### 810-8-1-.25.02

#### Permit Issued To Pay Lubricating Oil Tax Directly To The Department.

(1) Any person, distributor, storer, retail dealer, user, or user who sells to others, unable to determine at the time of purchase, transport, delivery, storage, or sale of lubricating oil the applicability of the additional excise tax levied in §40-17-220 may apply for a lubricating oil permit. This lubricating oil permit will allow the holder to purchase lubricating oil free of all lubricating oil excise tax and pay such taxes directly to the department.

(2) Application for a lubricating oil permit will be made upon forms prepared by the department. Upon receipt and approval of the application by the department, a numbered permit will be issued to the applicant.

(3) The lubricating oil permit holder may purchase all lubricating oil products tax free and is not required to remit to the seller the excise tax levied in §40-17-171 or the additional excise tax levied in §40-17-220. The lubricating oil permit holder must furnish to each vendor from whom lubricating oil is purchased the assigned permit number.

(4) The lubricating oil permit holder is required to file a lubricating oil excise tax return for each month on a form prescribed by the department. A return must be filed even if no lubricating oil is purchased, distributed, sold, used, or if no tax is due. The return and payment of any tax shown as due must be filed and remitted to the department on or before the twentieth (20th) day of each calendar month for the preceding calendar month in which the tax accrues.

(5) Tax is deemed to have been collected at the time of the sale irrespective of when payment for the amount of the invoice including the tax is received by the lubricating oil permit



holder. Failure to collect the tax from the purchaser does not relieve the lubricating oil permit holder from this liability to pay the department the amount of the tax to be collected.

(6) The lubricating oil permit holder must keep records to substantiate any item appearing on the monthly lubricating oil tax return. Records must be maintained in a form satisfactory to the department and made available for inspection or audit by the department. Records must be retained by the lubricating oil permit holder for a period not less than three years.

(7) The lubricating oil permit holder conducting business at different locations requires only one permit, if monthly lubricating tax returns are prepared at one central location.

(8) A lubricating oil permit holder claiming sales or use of lubricating oil exempt from the additional excise tax as enumerated in §40-17-220(c), (1) through (8) must exercise reasonable care to assure that the lubricating oil is used for the exempt purpose. Each exempt sale of lubricating oil must be supported by a copy of the original invoice showing invoice number, date, number of gallons, and the correct name and address of the purchaser. A user of lubricating oil must keep records substantiating the exempt use.

(9) The lubricating oil permit is a personal privilege and is not transferable. The permit may be canceled by the department upon notice to the holder thereof in accordance with the provisions of §40-2A-8.

(10) Vendors of lubricating oil must maintain a file of lubricating oil permit holders' names and numbers to substantiate tax free sales of lubricating oil permit holders. Vendors selling tax free lubricating oil to non-lubricating oil permit holders could incur liability for the tax due.

(11) Violations of these regulations carry the same penalties as are prescribed for violations of the law itself.



ALABAMA DEPARTMENT OF REVENUE  
SALES, USE & BUSINESS TAX DIVISION  
MOTOR FUELS SECTION

P. O. Box 327540 • Montgomery, AL 36132-7540 • (334) 242-9608 • Fax (334) 242-1199

GUST: LOAP  
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## Application For An Alabama Lubricating Oils Permit

(THIS APPLICATION DOES NOT CONSTITUTE A LICENSE.)

Under the provisions of Title 40, Chapter 17, Article 4, Code of Alabama 1975, I hereby make application for a permit to engage in the distribution, sale, withdrawal or use of lubricating oil in Alabama, subject to all the laws governing this privilege, and such rules and regulations as may be promulgated by the Alabama Department of Revenue. If granted a permit, I shall, for myself, or for any corporation or agency that I represent, comply with the lubricating oil excise tax laws in every particular.

APPLICANT'S NAME (AS WILL APPEAR ON PERMIT)

STREET ADDRESS CITY STATE ZIP CODE

MAILING ADDRESS CITY STATE ZIP CODE

SOCIAL SECURITY NUMBER FEDERAL IDENTIFICATION NUMBER

TELEPHONE NUMBER ( ) CONTACT PERSON E-MAIL ADDRESS

Indicate legal structure: ☐ Individually owned ☐ Partnership ☐ Corporation ☐ LLC ☐ Other

State of incorporation/organization:

If LLC, have you elected to be taxed as a corporation under federal income tax laws? ☐ Yes ☐ No. If yes, please attach a copy of the election form.

List below names, titles, social security numbers and legal addresses of owner, partners or corporate officers, or LLC members. (Attach a listing if necessary.)

NAME	NAME	NAME
TITLE	TITLE	TITLE
SOCIAL SECURITY NO.	SOCIAL SECURITY NO.	SOCIAL SECURITY NO.
ADDRESS	ADDRESS	ADDRESS

### COMPLETE THE REVERSE SIDE OF THIS APPLICATION.

Failure to answer all questions or provide the requested documents

will constitute cause for the rejection of your application by the Alabama Department of Revenue.

### AFFIDAVIT

State

County I, (NAME OF PERSON MAKING AFFIDAVIT)

the (TITLE) of the (NAME OF BUSINESS)

whose address is, first being duly sworn, depose and say upon oath that the statement here submitted is full, true and correct to the best of my knowledge and belief.

SIGNATURE OF APPLICANT

Subscribed and sworn to before me this the day of, 20

My commission expires, 20 SIGNATURE OF NOTARY PUBLIC

### OFFICE USE ONLY - APPROVAL FOR PERMIT

Permit will be issued upon approval by Manager.

MANAGER, MOTOR FUELS SECTION

Forms Needed ☐ LO ☐ WOL ☐ LOX

EXPIRATION DATE

## Chapter 810-8-1

## Revenue

SUBT: LOAP 308

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Answer the following questions. If space is insufficient, attach a listing of the information requested.  
All attachments are made part of the application.

1. Estimated quantity of lubricating oils to be distributed, sold, used or withdrawn from storage each month.  
\_\_\_\_\_ gallons
2. List locations and capacities of all current storage facilities in Alabama.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
3. Do you package products for future distribution?  
☐ Yes ☐ No
4. In which counties (or cities) in Alabama will your facilities be located? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
5. Will you sell lubricating oils to other wholesale distributors in Alabama?  
☐ Yes ☐ No
6. Will all sales in Alabama be to the ultimate consumer?  
☐ Yes ☐ No
7. Are you the initial wholesaler in Alabama?  
☐ Yes ☐ No
8. List three business references with complete names, addresses and telephone numbers.  
1. \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
( ) ( ) ( )
9. Are you registered with the Alabama Secretary of State?  
☐ Yes ☐ No
10. Are you registered with the Alabama Department of Revenue, Franchise Tax Section?  
☐ Yes ☐ No
11. Are you purchasing/merging with any organization(s) or person(s) that is/was permitted with the Alabama Department of Revenue?  
☐ Yes ☐ No If yes, indicate the organization(s) or person(s).

**\*NOTE:** There is a 15¢ inspection fee on lubricating oils that is assessed by the Department of Agriculture & Industries.  
For more information contact:

Alabama Department of Agriculture & Industries  
Petroleum Commodities Division  
P. O. Box 3336  
Montgomery, AL 36109-0336  
(334) 240-7127

**Author:** Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2-11, 40-17-18, 40-17-152, 40-17-221.

**History:** Adopted September 6, 1985; effective October 17, 1985.  
Amended \*December 14, 1987. **Amended:** Filed October 27, 2014; effective December 1, 2014. **Amended:** Published October 30, 2019; effective November 14, 2019.

**Ed. Note:** The December 14, 1987, amendment was not published. The amendment only involved a division name change.

## 810-8-1-.26

**Licensed Distributor Refund For Sales To  
Licensed Exempt Entities.**

(1) A licensed distributor who has sold gasoline and/or undyed diesel fuel without the state excise tax to an exempt entity that is licensed with the department in accordance with §40-17-332(j), Code of Ala. 1975, may file for a refund on forms prescribed by the department.

(a) The following sales to licensed exempt entities may be included on the Licensed Distributor Refund form:

1. Distributor lockbox sales at fixed pumps not available to the general public, or
2. Sales from a licensed distributor owned retail station on credit, not with a credit card, and billed directly to the licensed exempt entity by the licensed distributor.

(2) Refunds for sales of taxable gasoline and undyed diesel fuel to licensed exempt entities that occur at a fixed retail pump available to the general public and that are charged to a credit card issued to the exempt entity must be claimed on the Credit Card Issuer Refund form in accordance with Rule 810-8-1-.60 and cannot be included on the Licensed Distributor Refund form.

(3) A summary listing of sales to licensed exempt entities must be attached to the petition for refund. The listing must include the licensed exempt entity name, exempt license number, and the number of gasoline and/or undyed diesel fuel gallons sold.

(4) The petition must be filed on a monthly basis with a separate petition for each month and cannot include sales for any other period.

(5) Licensed distributors are eligible to receive an administrative allowance of two cents (\$.02) on each gallon of gasoline and undyed diesel fuel claimed on sales to licensed exempt entities. The administrative allowance does not cover sales of taxable gasoline and undyed diesel fuel to exempt entities that occur at a fixed retail pump available to the general public and that are charged to a credit card issued to the exempt entity.

(6) The statute of limitations for filing a refund is two (2) years from the date that the fuel was sold to the licensed exempt entity.

**Author:** Steve DuBose, Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-323, 40-17-329(b).

**History: Repealed:** Filed April 29, 1996; effective June 3, 1996.  
**New Rule:** Filed June 29, 2012; effective August 3, 2012. **Amended:**  
Published October 30, 2019; effective November 14, 2019.

**810-8-1-.27                    Licensed Exporter Refunds.**

(1) Any entity, other than a licensed supplier, who exports motor fuel to another state, must obtain an Alabama Exporter's License. The licensed exporter is required to file a monthly exporter return showing the amount of motor fuel exported from Alabama. The exporter return will serve as a petition for refund for Alabama tax paid motor fuel that is exported to another state. The refund amount will be netted against any liability that may be shown on the exporter return as due to the state.

(2) The refund will not be processed until the licensed exporter submits to the department the documentation proving to the department's satisfaction that the other state(s) taxes were paid. That proof can include a copy of the other state(s) tax return, a certification from the other state(s) that the tax was paid, or any other documentation deemed necessary by the department.

**Author:** Steve DuBose, Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-323, 40-17-329(b).

**History: Repealed:** Filed April 29, 1996; effective June 3, 1996.

**New Rule:** Filed June 29, 2012; effective August 3, 2012. **Amended:**  
Published October 30, 2019; effective November 14, 2019.

**810-8-1-.28                    Diesel Fuel Defined For Wholesale Oil License Fee/Import License Fee.**

Section 40-17-174, Code of Ala. 1975, requires that each person, firm, corporation, or agency selling diesel fuel across the rack at a terminal in Alabama pay a wholesale oil license fee on each gallon of diesel fuel sold during the preceding fiscal year. Also, importers of diesel fuel are required to pay an import license fee on each gallon of diesel fuel imported during the preceding fiscal year, unless the permissive supplier collects the import license fee from the person who purchases the diesel fuel for import into this state. Diesel fuel is defined in Code Section 40-17-322. Transmix, as defined in Section 40-17-322, is not taxable for the wholesale oil license fee/import license fee.

**Author:** Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-17-18, 40-17-2, 40-17-14, 40-17-221(b), 40-17-152, and Act 2011-565.

**History: Amended:** Filed January 19, 1996, April 29, 1996; effective June 3, 1996. **Repealed:** Filed June 29, 2012; effective

August 3, 2012. **New Rule:** Filed October 17, 2013; effective November 21, 2013.

**810-8-1-.29                    Deposits In Lieu Of Surety Bonds.**

(1) Those licensees listed in §40-17-335, where a surety bond is required may, in lieu of posting a surety bond, deposit with the department certified funds equivalent to the amount of bond fixed by the department.

(2) The deposit must be sent directly to the Business and License Tax Division.

**Author:** Steve DuBose, Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-323, 40-17-335.

**History:** Readopted through APA effective October 1, 1982. Amendment \*December 14, 1987. **Amended:** Filed December 18, 2008; effective January 22, 2009. **Amended:** Filed June 29, 2012; effective August 3, 2012. **Amended:** Published October 30, 2019; effective November 14, 2019.

**Ed. Note:** The December 14, 1987, amendment was not published. The amendment only involved a division name change.

**810-8-1-.30                    Storage - Reference: §40-17-2. (Repealed 6/3/96).**

**(REPEALED)**

**Author:** Paul Bozeman

**Statutory Authority:** Code of Ala. 1975, §§40-17-18, 40-17-221(b).

**History:** **Repealed:** Filed April 29, 1996; effective June 3, 1996.

**810-8-1-.31                    Definition Of A Sale..**

(1) Sale, in addition to its ordinary meaning and usage, includes any barter, exchange, gift, or other disposition. In every case where motor fuel or lubricating oil is sold, bartered, exchanged, given away, or otherwise disposed of, the motor fuel is determined to have been sold.

**Author:** Steve DuBose, Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-220, 40-17-221, 40-17-323.

**History:** **Amended:** Filed June 29, 2012; effective August 3, 2012.

**Amended:** Published October 30, 2019; effective November 14, 2019.

810-8-1-.32      Distribution Or Distributing - Reference:  
§40-17-2. (Repealed 6/3/96).

(REPEALED)

Author: Paul Bozeman

Statutory Authority: Code of Ala. 1975, §§40-17-18, 40-17-221(b).

History: Repealed: Filed April 29, 1996; effective June 3, 1996.

810-8-1-.33      Stock Transfers - Reference: §40-17-2. (Repealed  
6/3/96).

(REPEALED)

Author: Paul Bozeman

Statutory Authority: Code of Ala. 1975, §40-17-18.

History: Repealed: Filed April 29, 1996; effective June 3, 1996.

810-8-1-.34      Use By A Licensed Distributor - Reference:  
§§40-17-2, 40-17-3. (Repealed 6/3/96).

(REPEALED)

Author: Paul Bozeman

Statutory Authority: Code of Ala. 1975, §40-17-18.

History: Repealed: Filed April 29, 1996; effective June 3, 1996.

810-8-1-.35      Fuel Supply Tank - Reference: §40-17-11.  
(Repealed 6/3/96).

(REPEALED)

Author: Paul Bozeman

Statutory Authority: Code of Ala. 1975, §40-17-18.

History: Repealed: Filed April 29, 1996; effective June 3, 1996.

810-8-1-.36      Licensed Distributor's Liability For The Excise  
Tax - Reference: §40-17-11. (Repealed 6/3/96).

(REPEALED)

Author: Paul Bozeman

Statutory Authority: Code of Ala. 1975, §§40-17-18, 40-17-221(b).

History: Repealed: Filed April 29, 1996; effective June 3, 1996.

810-8-1-.37      Having Good Reason To Know The Use Of Motor Fuel  
- Reference: §40-17-11. (Repealed 6/3/96).

(REPEALED)

Author: Paul Bozeman

Statutory Authority: Code of Ala. 1975, §§40-17-18, 40-17-221(b).

History: Repealed: Filed April 29, 1996; effective June 3, 1996.

810-8-1-.38      User Defined As A Distributor - Reference:  
§40-17-11. (Repealed 6/3/96).

(REPEALED)

Author: Paul Bozeman

Statutory Authority: Code of Ala. 1975, §40-17-18.

History: Repealed: Filed April 29, 1996; effective June 3, 1996.

810-8-1-.39      Vehicle Fuel Supply Tank Deliveries Ex-Tax Other  
Than Retail Outlet - Reference: §§40-17-2,  
40-17-12, 40-12-190. (Repealed 6/3/96).

(REPEALED)

Author: Paul Bozeman

Statutory Authority: Code of Ala. 1975, §40-17-18.

History: Repealed: Filed April 29, 1996; effective June 3, 1996.

810-8-1-.40      Dual User - Reference: §40-17-2. (Repealed  
6/3/96).

(Repealed)

Author: Paul Bozeman

Statutory Authority: Code of Ala. 1975, §40-17-18.

History: Repealed: Filed April 29, 1996; effective June 3, 1996.

810-8-1-.41      Dual User's License - Reference: §40-17-2.  
(Repealed 6/3/96).

(Repealed)

Author: Paul Bozeman

Statutory Authority: Code of Ala. 1975, §§40-17-18, 40-17-221(b).

History: Repealed: Filed April 29, 1996; effective June 3, 1996.



**810-8-1-.42                    State And Local Government Dual Users -**  
**Reference: §40-12-190(3). (Repealed 6/3/96).**

**(Repealed)**

**Author:** Paul Bozeman

**Statutory Authority:** Code of Ala. 1975, §§40-17-18, 40-17-221(b).

**History: Repealed:** Filed April 29, 1996; effective June 3, 1996.

**810-8-1-.43                    Losses Prior To Distribution - Reference:**  
**§§40-17-2, 40-17-3. (Repealed 6/3/96).**

**(Repealed)**

**Author:** Paul Bozeman

**Statutory Authority:** Code of Ala. 1975, §§40-17-18, 40-17-221(b).

**History: Repealed:** Filed April 29, 1996; effective June 3, 1996

**810-8-1-.44                    Distribution Of Tax-Paid Motor Fuel - Reference:**  
**§40-17-2. (Repealed 6/3/96).**

**(Repealed)**

**Author:** Paul Bozeman

**Statutory Authority:** Code of Ala. 1975, §§40-17-18, 40-17-221(b).

**History: Repealed:** Filed April 29, 1996; effective June 3, 1996.

**810-8-1-.45                    Overpayment Of Excise Tax - Reference: §40-17-2.**  
**(Repealed 6/3/96).**

**(Repealed)**

**Author:** Paul Bozeman

**Statutory Authority:** Code of Ala. 1975, §§40-17-18, 40-17-221(b).

**History: Repealed:** Filed April 29, 1996; effective June 3, 1996.

**810-8-1-.46                    Motor Fuel Used In Refrigeration Units Attached**  
**To Trucks Or Trailers Or Other Non-Highway**  
**Vehicles - Reference: §40-17-2. (Repealed).**

**(Repealed)**

**Author:**

**Statutory Authority:**

**History: Repealed:** Filed March 19, 1993; certification filed August 17, 1993; effective September 21, 1993.

810-8-1-.46.01      Sales Records Of A Licensed Distributor For The Retail Sale Of Off-Road And On-Road Diesel Fuel Through The Same Meter. Reference Sections 40-17-5, 40-17-18 And 40-17-21. (Repealed 6/3/96).

(Repealed)

**Author:** Paul Bozeman.

**Statutory Authority:** Code of Ala. 1975, §40-17-18.

**History:** Filed March 18, 1993; certification filed August 17, 1993; effective September 21, 1993. **Repealed:** Filed April 29, 1996; effective June 3, 1996.

810-8-1-.46.02      Sales Records Of A Licensed Distributor For The Retail Sale Of Off-Road Diesel Fuel. Reference Sections 40-17-5, 40-17-11 And 40-17-18. (Repealed 6/3/96).

(Repealed)

**Author:** Paul Bozeman

**Statutory Authority:** Code of Ala. 1975, §40-17-18.

**History:** Filed March 18, 1993; certification filed August 17, 1993; effective September 21, 1993. **Repealed:** Filed April 29, 1996; effective June 3, 1996.

810-8-1-.47      Motor Fuel Used For "Off-Road Equipment" Or "Other Off-Road Use" Reference: §40-17-2. (Repealed).

(Repealed)

**Author:**

**Statutory Authority:**

**History:** **Repealed:** Filed March 19, 1993; certification filed August 17, 1993; effective September 21, 1993.

810-8-1-.47.01      Dyed Diesel Fuel Sold For Exclusive Off-Road Use.

(1) The department will permit the tax-free sale of dyed diesel fuel exclusively for off-road use under the following conditions:

(a) Dispensing equipment must be marked: "DYED DIESEL FUEL - NONTAXABLE USE ONLY - PENALTY FOR TAXABLE USE."

(b) Any distributor selling dyed diesel fuel exclusively for off-road use to a retail outlet must issue an invoice for each sale. Invoices issued for each sale must contain the invoice number, date of sale, number of gallons, and the correct name and address of each purchaser. The following statement must appear on the front of each invoice: "Dyed Diesel Fuel, Non-Taxable Use Only-Penalty for Taxable Use".

**Author:** Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-17-323, 40-17-356.

**History:** Filed with LRS effective June 12, 1992; effective June 12, 1992; notice filed with LRS July 22, 1992; certification filed with LRS October 23, 1992; effective November 27, 1992. **Amended:** Filed April 29, 1996; effective June 3, 1996. **Amended:** Filed June 29, 2012; effective August 3, 2012. **Amended:** Published October 30, 2019; effective November 14, 2019.

**810-8-1-.48                    Termination Of License. (Repealed 8/3/12).**

**(REPEALED)**

**Author:** Steve DuBose

**Statutory Authority:** Code of Ala. 1975, §§40-17-18, 40-12-197, and Act 2011-565.

**History:** **Amended:** Filed April 29, 1996; effective June 3, 1996.

**Repealed:** Filed June 29, 2012; effective August 3, 2012.

**810-8-1-.49                    Revocation Of License. (Repealed 8/3/12).**

**(REPEALED)**

**Author:** Steve DuBose

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-18, 40-12-192, 40-17-15, and Act 2011-565.

**History:** **Amended:** Filed April 29, 1996; effective June 3, 1996.

**Repealed:** Filed June 29, 2012; effective August 3, 2012.

**810-8-1-.50                    Inventories - Reference: §§40-17-2, 40-12-197.**  
**(Repealed 6/3/96).**

**(Repealed)**

**Author:** Paul Bozeman

**Statutory Authority:** Code of Ala. 1975, §40-17-18.

**History:** **Repealed:** Filed April 29, 1996; effective June 3, 1996.

**810-8-1-.51            Denial Of License. (Repealed 8/3/12).****(REPEALED)****Author:** Steve DuBose**Statutory Authority:** Code of Ala. 1975, §§40-17-18, 40-17-221(b), 40-12-192, 40-12-196, and Act 2011-565.**History: Amended:** Filed April 29, 1996; effective June 3, 1996.**Repealed:** Filed June 29, 2012; effective August 3, 2012.**810-8-1-.52            Returns And Payments, Monthly Report Of Distributors. (Repealed 8/3/12).****(REPEALED)****Author:** Steve DuBose**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-18, 40-17-221(b), 40-17-5, 40-17-6, and Act 2011-565.**History: Amended:** Filed April 29, 1996; effective June 3, 1996.**Repealed:** Filed June 29, 2012; effective August 3, 2012.**810-8-1-.53            Electronic Filing Of Lubricating Oils Tax Returns. (Repealed 11/14/19).****(REPEALED)****Author:** Steve DuBose**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-182, 40-17-323.**History:** Filed May 21, 1990; certification filed August 22, 1990; effective September 25, 1990. **Amended:** Filed April 29, 1996; effective June 3, 1996. **Amended:** Filed November 8, 1999; effective December 13, 1999. **Amended:** Filed April 10, 2000, effective May 15, 2000. **Amended:** Filed December 18, 2008; effective January 22, 2009. **Amended:** Filed June 29, 2012; effective August 3, 2012. **Repealed:** Published October 30, 2019; effective November 14, 2019.**810-8-1-.54            Electronic Filing Of Returns And Reports. (Repealed 1/13/20).****(REPEALED)****Author:** Steve DuBose**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-323, and 40-17-340,

**History: New Rule:** Filed June 29, 2012, effective August 3, 2012.  
**Repealed:** Published November 29, 2019; effective January 13, 2020.

**810-8-1-.55                    Purchase Records Of A Licensed Distributor.**  
**(Repealed 8/3/12).**

**(Repealed 8/3/12)**

**Author:** Paul Bozeman

**Statutory Authority:** Code of Ala. 1975, §§40-17-9, 40-17-18, 40-17-221(b).

**History: Amended:** Filed April 29, 1996; effective June 3, 1996.

**New Rule:** Filed June 29, 2012, effective August 3, 2012.

**810-8-1-.56                    Sales Records Of A Licensed Distributor.**

(1) Every licensed distributor must keep a sales record showing each sale of motor fuel, the person to whom each sale was made and the address, the commodity sold, date and invoice number, gallonage, and value of each sale. The sales record must show the gallonage subject to excise tax and sold tax-free.

(2) The distributor must prepare a serially numbered invoice for each sale of fuel whether the fuel is sold for highway use motor vehicles or for off-road use. A single invoice covering multiple deliveries of fuel made during a period of time not to exceed a calendar month will constitute an invoice for each sale. If the multiple invoice includes taxed and tax-free sales, the taxed sales must be so designated. The invoice must be delivered to the purchaser and a copy retained by the distributor.

(3) A sales invoice must contain the following information:

(a) The name and address of the distributor.

(b) The date of sale.

(c) The name and address of the purchaser.

(d) Whether the sale is a credit or cash sale.

(e) The number of gallons of motor fuel sold, the price per gallon and the total amount of the sale.

(f) The amount of excise tax or other taxes such as sales tax charged. The amount of excise tax charged need not be shown if the price per gallon includes the tax and the invoice so states. The excise tax on motor fuel is to be paid only once by the distributor or supplier and excise tax paid motor fuel

is not subject to any other excise tax levied by the state such as sales tax.

(g) The location/destination where the fuel is delivered if other than purchaser's business address.

(4) A sales invoice from a licensed distributor showing a purchase of excise tax-paid fuel constitutes a receipt for the purchaser of excise tax included on the invoice.

(a) If a licensed distributor sells undyed motor fuel tax-free to an exempt entity, the sales invoice must contain the following statement: "FUEL SOLD AT A TAX-EXCLUDED PRICE - WE CERTIFY THAT THE DIESEL FUEL DOES NOT CONTAIN VISIBLE EVIDENCE OF DYE."

(5) A sales invoice for dyed motor fuel must contain the following statement - "Dyed Diesel Fuel, Nontaxable Use Only-Penalty for Taxable Use". Records must be maintained in a form satisfactory to the department and shall be made available for inspection and audit by the department including adequate documentation of tax-free sales of gasoline and diesel fuel to licensed exempt entities.

**Author:** Steve DuBose, Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-323.

**History:** Filed May 21, 1990; certification filed August 22, 1990; effective September 25, 1990. **Amended:** Filed April 29, 1996, effective June 3, 1996. **Amended:** Filed November 8, 1999, effective December 13, 1999. **Amended:** Filed April 10, 2000, effective May 15, 2000. **Amended:** Filed December 18, 2008, effective January 22, 2009. **Amended:** Filed June 29, 2012, effective August 3, 2012. **Amended:** Published October 30, 2019; effective November 14, 2019.

#### 810-8-1-.57

#### Net Gallons Basis.

(1) All fuel tax returns and reports required under Article 12 of Chapter 17 of Title 40 must be reported on a net gallon basis.

**Author:** Steve DuBose, Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5) and 40-17-323.

**History:** **Repealed:** Filed April 29, 1996; effective June 3, 1996.

**New Rule:** Filed June 29, 2012, effective August 3, 2012. **Amended:** Published October 30, 2019; effective November 14, 2019.

## 810-8-1-.58

**Motor Fuel Floor-Stocks Tax Return.**

(1) All wholesale distributors holding motor fuel in inventory outside the bulk transfer/terminal system on the effective date of each excise tax increase are liable for the tax if the additional excise tax has not been paid as of the effective date of each tax increase.

(2) The wholesale distributor must file a motor fuel floor-stocks tax return as prescribed by the department and remit the additional excise tax due on or before the last day of the third month following the date of each tax increase showing the number of gallons of untaxed motor fuel (example - if the effective date of the tax increase is September 1, 2019, then the floor-stocks tax return is due no later than December 31, 2019).

**Author:** Steve DuBose, Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5) and 40-17-323, 40-17-331.

**History:** Filed with LRS July 5, 1994. **Amended:** Filed October 12, 1994; effective November 16, 1994. **Repealed:** Filed April 29, 1996; effective June 3, 1996. **New Rule:** Filed June 29, 2012, effective August 3, 2012. **Amended:** Published October 30, 2019; effective November 14, 2019.

## 810-8-1-.59

**Motor Fuel Back Up Tax Report.**

(1) The Motor Fuel Back Up Tax Report is to be submitted for non-taxed motor fuel sold or consumed for taxable purposes, taxable motor fuel used for taxable purposes on which an exemption or refund was allowed, or aviation gasoline or jet fuel taxed at the aviation rate or jet fuel rate used for purposes other than fuel in an aircraft. Documentation required by the department to explain why the tax is due must be submitted with the report.

(2) The tax liability as listed on the Motor Fuel Back Up Tax Report is in addition to any other penalty that may be imposed.

(3) The report should only be filed when there is reportable activity.

**Author:** Steve DuBose, Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-323 and 40-17-328.

**History:** Filed with LRS July 5, 1994. **Amended:** Filed October 12, 1994; effective date November 16, 1994. **Repealed:** Filed April 29, 1996; effective June 3, 1996. **New Rule:** Filed June 29, 2012,

effective August 3, 2012. **Amended:** Published October 30, 2019; effective November 14, 2019.

## 810-8-1-.60

**Credit Card Issuer Petition For Refund For  
Gasoline And Undyed Diesel Fuel Purchases By  
Licensed Exempt Entities.**

(1) §40-17-332(j), Code of Ala. 1975, provides that the exempt entities listed in §40-17-329(e), Code of Ala. 1975, must be issued an exemption license in order to purchase state excise tax exempt motor fuel. When purchases of gasoline and/or undyed diesel fuel are made by these licensed exempt entities at a fixed retail pump available to the general public using a credit card and the credit card issuer bills the licensed exempt entity for the fuel less the state excise tax, then the credit card issuer may file for a refund of the state excise taxes.

(2) A credit card issuer is any financial institution or other organization that issues a credit card. Therefore, a licensed distributor that issues a credit card for use by an exempt entity is considered a credit card issuer and is not eligible for the two cents (\$.02) per gallon administrative allowance provided in §40-17-330(b).

(3) Each petition for refund must be filed quarterly, on a form prescribed by the department, and cannot include purchases for any other period.

(4) The petition for refund must include a listing/report of purchases made by the licensed exempt entity. The listing/report includes the date of credit card purchases made by the licensed exempt entity, licensed exempt entity name, fuel tax exemption number, name of vendor and location, invoice number, product type, and the number of gasoline and/or undyed diesel fuel gallons billed by the credit card issuer without the tax.

(5) The statute of limitations for filing a refund is two (2) years from the date that the fuel was purchased by the licensed exempt entity using the issuer's credit card.

**Author:** Steve DuBose, Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-323 and 40-17-329(f).

**History:** **Repealed:** Filed April 29, 1996; effective June 3, 1996.

**New Rule:** Filed July 30, 2012; effective September 3, 2012.

**Amended:** Published October 30, 2019; effective November 14, 2019.



**810-8-1-.61                    Penalty For Sale Or Use Of Motor Fuel Without  
Payment Of Motor Fuel Tax - Dyed Motor Fuel.  
(Repealed 8/3/12).**

**(REPEALED)**

**Author:** Steve DuBose

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5),  
40-17-22, and Act 2011-565.

**History: New Rule:** Filed December 11, 1995; effective January 15, 1996. **Repealed:** Filed June 29, 2012; effective August 3, 2012.

**810-8-1-.62                    Stated And Uniform Policy Pertaining To The  
Exemption Of Certain Taxpayers From State Motor  
Fuel Taxes. (Repealed 8/3/12).**

**(REPEALED)**

**Author:** Steve DuBose

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5),  
40-17-18, and Act 2011-565.

**History: Amended:** Filed April 29, 1996; effective June 3, 1996.

**Amended:** Filed December 18, 2008; effective January 22, 2009.

**Repealed:** Filed June 29, 2012; effective August 3, 2012.

**810-8-1-.63                    Supplier Twenty Day Notification.**

(1) Suppliers or permissive suppliers may deduct from the next monthly return those tax payments that were not remitted from the previous month to the supplier or permissive supplier by any licensed distributor or licensed importer who removed motor fuel on which the tax is due from the supplier's or permissive supplier's terminal if the state is notified within 20 business days after the return is due.

(2) This information must be submitted on forms prescribed by the department and the supplier or permissive supplier cannot take the deduction until the department issues an authorized letter of credit which indicates that the department received the 20 day notification within the 20 business days and has approved the credit.

**Author:** Steve DuBose, Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5),  
40-17-323, 40-17-343(a).

**History: New Rule:** Filed June 29, 2012; effective August 3, 2012.

**Amended:** Published October 30, 2019; effective November 14, 2019.

**810-8-1-.64            Motor Fuel Discounts.**

(1) Suppliers and permissive suppliers who timely file a return with the payment due may deduct from the amount of tax payable with the return an administrative discount of one half of one percent (.005) of the amount of tax payable to the state (§40-17-340(e), Code of Ala. 1975). In addition, suppliers and permissive suppliers who timely file a return with the payment due may deduct, from the amount of tax payable with the return, an administrative discount of one tenth of one percent (.001) of the amount of tax payable to the state, not to exceed two thousand dollars (\$2,000) per month (§40-17-343(b), Code of Ala. 1975).

(2) If a licensed supplier or permissive supplier does not timely file the required return and remit the total payment due, the discounts will not be prorated and no discount will be allowed.

**Author:** Steve DuBose, Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-323.

**History: New Rule:** Filed August 27, 2012, effective October 1, 2012. **Amended:** Published October 30, 2019; effective November 14, 2019.

**810-8-1-.65            Wholesale Oil License Fee/Import License Fee Return Required.**

Section 40-17-174, Code of Ala. 1975, requires that each person, firm, corporation, or agency selling diesel fuel across the rack at a terminal in Alabama pay a wholesale oil license fee, as provided for therein, on each gallon of diesel fuel sold during the preceding fiscal year. Also, importers of diesel fuel are required to pay an import license fee, as provided for in Section 40-17-174, on each gallon of diesel fuel imported during the preceding fiscal year, unless the permissive supplier, as defined in Section 40-17-322, collects the import license fee from the person who purchases the diesel fuel for import into this state. If the permissive supplier collects the import fee, the permissive supplier is required to remit the fee to the Department of Revenue. The wholesale oil license fee/import license fee and corresponding tax return is due within 2 weeks of the beginning of the new fiscal year even if the taxpayer is no longer licensed or has ceased operations within the prior fiscal year. This license fee is collected by the taxpayer for the use of the state and is therefore due to the State of Alabama for any portion of the year.

**Author:** Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 40-17-174.

**History: New Rule:** Filed July 26, 2013; effective August 30, 2013.

**810-8-1-.66            Inspection Fee Bond Calculation. (Repealed 12/4/17).**

**(REPEALED)**

**Author:** Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 8-17-84, 8-17-96.

**History: New Rule:** Filed June 15, 2016; effective July 30, 2016.

**Repealed:** Filed October 20, 2017; effective December 4, 2017.

**810-8-1-.67            Inspection Fee Floor-Stocks Return. (Repealed 1/14/22).**

**(REPEALED)**

**Author:** Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 8-17-84, 8-17-95.

**History: New Rule:** Filed June 15, 2016; effective July 30, 2016.

**Repealed:** Published November 30, 2021, effective January 14, 2022.

**810-8-1-.68            Electronic Filing Of Inspection Fee Returns. (Repealed 1/14/22).**

**(REPEALED)**

**Author:** Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 8-17-84, 8-17-97.

**History: New Rule:** Filed June 15, 2016; effective July 30, 2016.

**Repealed:** Published October 30, 2019; effective November 14, 2019.

**810-8-1-.69            Inspection Fee Back Up Tax Report.**

(1) The Inspection Fee Back Up Report is to be submitted for non-taxed dyed diesel fuel, dyed kerosene, and/or lubricating oil that was sold or consumed for taxable purposes or taxable dyed diesel fuel, dyed kerosene, and/or lubricating oil that was used for taxable purposes on which an exemption or refund was allowed. Any documentation required by the department to explain why the inspection fee is due must be submitted with the report.

(2) The liability as listed on this report is in addition to any other penalty that may be imposed.

(3) The report should only be filed when there is reportable activity.

(4) This regulation will become operative on October 1, 2016, to coincide with the effective date of Act 2015-54.

**Author:** Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5), 8-17-84, 8-17-87.

**History: New Rule:** Filed June 15, 2016; effective July 30, 2016.

**810-8-1-.70                    Electronic Filing Of Compressed Natural Gas (CNG)/Liquefied Natural Gas (LNG) Alternative Fuel Monthly Tax Returns. (Repealed 11/14/19).**

**(REPEALED)**

**Author:** Bonita Calhoun

**Statutory Authority:** §§40-2A-7(a)(5), 40-17-168, and Chapter 30 of Title 40, Code of Ala.1975.

**History: New Rule:** Filed June 8, 2018; effective July 23, 2018; operative October 1, 2018. **Repealed:** Published October 30, 2019; effective November 14, 2019.

**810-8-1-.71                    Electronic Filing Of Compressed Natural Gas (CNG) Personal Producer Annual Application Fee Reports. (Repealed 11/14/19).**

**(REPEALED)**

**Author:** Bonita Calhoun

**Statutory Authority:** Code of Ala.1975, §§40-2A-7(a)(5), 40-17-168, Chapter 30 of Title 40.

**History: New Rule:** Filed June 8, 2018; effective July 23, 2018; operative October 1, 2018. **Repealed:** Published October 30, 2019; effective November 14, 2019.

**810-8-1-.72                    Maintenance Of Records For Compressed Natural Gas (CNG) Or Liquefied Natural Gas (LNG) By Public Sellers Or Fleet Producers.**

(1) Every licensed public seller or fleet producer of compressed natural gas (CNG) or liquefied natural gas (LNG) shall maintain copies of the purchase invoices showing the quantity of natural gas purchased and used to produce CNG and the amount of CNG OR LNG

product purchased, received, or produced at each location for a period of 30 days.

(2) Every licensed public seller or fleet producer of CNG OR LNG must keep a sales record or withdrawal records showing each sale of CNG or LNG.

(3) The public seller or fleet producer must maintain a daily log of the total gasoline equivalent gallons or diesel equivalent gallons, whichever is appropriate, disbursed at each location for each CNG or LNG metering device.

(4) All sales to licensed exempt entities must be properly documented with an invoice for each sale of CNG or LNG product. A single invoice covering multiple sales of CNG or LNG made during a period of time not to exceed a calendar month shall constitute an invoice for each sale. The public seller or fleet producer must maintain a daily log of all CNG or LNG product sold to a licensed exempt entity. The licensed exempt entity must provide the public seller or fleet producer with a valid exempt entity number before the exempt entity can purchase tax-free CNG or LNG. The public seller or fleet producer must maintain a record of the sales to the exempt entity including the exempt entity numbers for audit purposes. If the entity does not have a valid exempt entity license number, the public seller or fleet producer must collect and remit the appropriate excise tax to the department.

(5) The sales invoice or other supporting documentation shall contain the following information:

(a) The name and address of the station.

(b) The date of the sale.

(c) The name & address of the purchaser.

(d) The number of gasoline gallon equivalent (GGE) or diesel gallon equivalent (DGE) gallons of CNG or LNG product sold.

(e) The price per gallon.

(f) The total amount of the sale.

(g) The amount of excise tax charged or a statement on the invoice that the price per gallon includes the excise tax.

(6) Records must be maintained in the format described above in items (1) - (5) and shall be made available for inspection and audit by the department.

(7) This rule will become effective on October 1, 2018, to coincide with the effective date of Act 2017-229.

**Author:** Bonita Calhoun

**Statutory Authority:** Code of Ala. 1975, §§40-2A-7(a)(5),  
40-17-168.

**History: New Rule:** Filed June 18, 2018; effective August 3, 2018;  
operative October 1, 2018.