

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 Alabama 1975, the following miscellaneous refunds can be filed with the department:

(a) Licensed aviation fuel purchasers who sell jet fuel to ~~an air carrier that purchases jet fuel in a Foreign Trade Zone within this state for all cargo, international flights~~ 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 suppliers 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.

~~(4) This regulation will become effective on October 1, 2012, to coincide with the effective date of Act 2011-565, known as the Alabama Terminal Excise Tax Act.~~

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

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