

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 which are 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 Section 40-17-329(e), shall 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 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 Vendor,

(c) Type of Fuel,

(d) Number of Gallons,

(e) Invoice Number, and

(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.

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

(4) The amendments to this regulation which were filed with the Legislative Reference Service on March 20, 2012 will be effective for transactions occurring on or after October 1, 2012 which are subject to the provisions 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, Code of Alabama 1975

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