

810-8-1-.31 Sale.

(1) Sale shall mean and include in addition to its ordinary meaning and usage, 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, such motor fuel shall be determined to have been sold.

(2) 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.

Author: Steve DuBose  
Authority: Sections 40-2A-7(a)(5), 40-17-220, 40-17-221 and 40-17-323  
History: Amended: Filed June 29, 2012, effective August 3, 2012.