

810-8-1-.53 Electronic Filing of Lubricating Oils Tax Returns.

(1) Section 40-17-182, Code of Alabama 1975, as amended, requires persons to report the lubricating oils tax on a form prescribed by the department and to pay the amount of tax that is shown as due. Pursuant to Chapter 30 of Title 40, the department is authorized to accept tax returns reported on a form filed electronically. Therefore, effective October 1, 2012, the monthly lubricating oils tax return will be required to be filed electronically.

(2) Under certain circumstances a taxpayer may request a waiver from the Commissioner to file in another department approved manner. These circumstances include:

(a) No Computer,

(b) No Internet Access,

(c) Incompatible Computer Hardware,

(d) Any special circumstance (i.e. physical disability) deemed worthy of a waiver by the Commissioner of Revenue.

1. A request for waiver must be submitted in writing and include the business name and address, account number and reason(s) why a method other than the prescribed method is necessary.

(3) The lubricating oils return will be considered timely filed when due for these taxes if filed electronically by the last day before the return is considered delinquent. The amount due with the return will be considered timely paid if paid in accordance with the rules of the electronic funds transfer provider.

(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: Section 40-2A-7(a)(5), 40-17-182 and 40-17-323, Code of Alabama 1975.

History: New rule: Filed February 23, 2011, effective March 30, 2011.

Amended: Filed June 29, 2012, effective August 3, 2012.