

810-5-9-.01 International Fuel Tax Agreement.

(1) Pursuant to the authority granted the Commissioner of Revenue under Section 40-17-271(c), Code of Alabama 1975, the Commissioner hereby incorporates into this rule, by its reference, the following documents: The Articles of Agreement of the International Fuel Tax Agreement (IFTA), the IFTA Procedures Manual, and the IFTA Audit Manual (effective July 1, 1998), each in its entirety, with all modifications and revisions previously and henceforth to be adopted. A complete and current copy of each document is available from the International Fuel Tax Association, Inc. website at www.iftach.org.

Author: Brenda R. Coone, Sherry Helms.

Authority: Sections 40-2A-7(a)(5) and 40-17-271(c), Code of Alabama 1975.

History: New Rule: Filed November 28, 2001, effective January 2, 2002.

Amended: Filed July 15, 2016, effective August 29, 2016.