

810-8-1-.23 Exempt Entity Petition for Refund for Tax-Paid Gasoline & Undyed Diesel Fuel.

(1) An exempt entity that is listed in 40-17-329(e), Code of Alabama 1975, who purchases gasoline and or undyed diesel fuel with the state excise tax paid can file for refund of the tax on forms prescribed by the department. The petition must be filed on a quarterly basis with a separate petition for each quarter and cannot include purchases for any other period.

(2) The documentation that must be submitted with the petition for refund is a copy of receipts/invoices, credit card company report of purchases, or any other information that may be required by the department. The credit card report must include the dates of credit card purchases made by the exempt entity, name of vendor and location, invoice number, product type, and the number of gasoline and/or undyed diesel fuel gallons purchased.

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

(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.

Author: Steve DuBose

Authority: Sections 40-2A-7(a)(5), 40-17-329(e) and 40-17-323, Code of Alabama 1975

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