

810-8-1-.67 Inspection Fee Floor-Stocks Return. **(NEW RULE)**

(1) All bonded distributors, permitted under Section 8-17-80, Code of Alabama 1975, with the Alabama Department of Agriculture and Industries as the first sellers, who have gasoline in storage below the rack on which the Alabama inspection fee has not been paid as of September 30, 2016 must file an inspection fee floor-stocks return showing the number of gallons of untaxed gasoline and remit payment due on or before December 31, 2016.

(2) This regulation will become operative on October 1, 2016, to coincide with the effective date of Act 2015-54.

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Authority: Sections 40-2A-7(a)(5), 8-17-84 and 8-17-95, Code of Alabama 1975.

History: Effective July 30, 2016