

810-8-1-.52 Returns and Payments, Monthly Report of Distributors. **(REPEALED)**

(1) Each licensed distributor of motor fuel is required to file a report for each month on a form prescribed by the Commissioner. A return must be filed with the department even if no excise tax is due. The report is due on or before the twentieth (20th) day of each calendar month being a true and correct statement of the information required on the report for the next preceding calendar month. The monthly report will be sworn to (notarized) before some officer authorized to administer oaths, and any fraudulent statement sworn to will constitute perjury.

(2) The monthly report will be prepared in duplicate. The original accompanied by a remittance payable to "State of Alabama" for the amount of tax shown to be due shall be filed with the Department, and the duplicate shall be retained by the distributor. Failure to receive a report form does not relieve the distributor from the obligation of making a report on or before the due date.

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Authority: Sections 40-2A-7(a)(5), 40-17-18, 40-17-221(b), 40-17-5, and 40-17-6,  
Code of Alabama 1975

History: Amendment filed with LRS January 19, 1996. Certification filed with LRS April 29, 1996, effective date June 3, 1996.