

**ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES**  
**Code of Alabama 1975, Sections 40-23-31 and 40-23-83**

**810-6-3-.28. Gasoline, Motor Fuels, and Lubricants.**

Gasoline, motor fuel and lubricants otherwise taxed, are exempted from sales and use taxes as follows:

(a) Gasoline and substitutes therefor (not including diesel fuel, tractor fuel, distillate, liquefied gas, kerosene, fuel oil, crude oil, and other liquid fuel oil and gases commonly used for heating, lighting or industrial purposes), lubricating oil and greases, and substitutes therefor commonly used in lubricating or oiling the moving parts of machines or machinery are exempted from sales and use taxes regardless of use.

(b) Diesel fuel, tractor fuel, distillate, liquefied gas, kerosene, fuel oil, crude oil, and other liquid fuel oil and gases commonly used for heating or lighting or industrial purposes are exempted from sales and use taxes when otherwise taxed by the motor fuels excise tax statutes of this state. (Sections 40-23-4(a)(1), 40-23-62(4)) (Readopted through APA effective October 1, 1982, amended April 1, 1996)