

810-8-1-.69 Inspection Fee Back Up Tax Report. (NEW RULE)

(1) The Inspection Fee Back Up Report is to be submitted for non-taxed dyed diesel fuel, dyed kerosene, and/or lubricating oil that was sold or consumed for taxable purposes or taxable dyed diesel fuel, dyed kerosene, and/or lubricating oil that was used for taxable purposes on which an exemption or refund was allowed. Any documentation required by the department to explain why the inspection fee is due must be submitted with the report.

(2) The liability as listed on this report is in addition to any other penalty that may be imposed.

(3) The report should only be filed when there is reportable activity.

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

Author: Bonita Calhoun

Authority: Sections 40-2A-7(a)(5), 8-17-84 and 8-17-87, Code of Alabama 1975.

History: Effective July 30,2016