

810-8-1-.14 Loss of Taxable Fuel Petition for Refund For Losses and Contamination of Motor Fuel.

(1) Any person or business who is licensed with the department in the sale of motor fuel may petition for a refund of state excise taxes paid on fuel that is lost or destroyed as a direct result of a sudden or unexpected casualty or becomes unsalable or unusable as highway fuel.

(2) Copies of insurance reports or any other documentation as required by the department in order to substantiate the claim must be attached to the petition.

(3) The statute of limitations for filing a refund is within two (2) years from the date that the fuel was destroyed or contaminated.

(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.

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

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