

810-8-1-.20 Motor Fuel Sales to the United States. Sales of motor fuel to the United States, its agencies and instrumentalities including units of the National Guard are exempt from the excise tax.

(a) The amendments to this regulation which were filed with the Legislative Reference Service on March 20, 2012 will be effective for transactions occurring on or after October 1, 2012 which are subject to the provisions of Act 2011-565, known as the Alabama Terminal Excise Tax Act.

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

History: Amended: Filed June 29, 2012, effective August 3, 2012.