

810-8-1-.21.01 Refund of Diesel Fuel Excise Tax for Off-Road Use.

(1) With respect to diesel fuel tax which is required to be added to the price of undyed diesel fuel, those taxpayers who use undyed diesel fuel off-road in designated off-road equipment shall pay the appropriate tax at time of purchase and the amount of the tax shall be refunded to the taxpayers on a quarterly basis.

(2) Off-road equipment includes but is not limited to self-propelled equipment such as tractors, mobile cranes, fork lifts and stationary equipment such as generators, boilers, and reefer units.

(3) Request for refund shall be made on forms prescribed by the Department of Revenue, properly attested to along with a copy of purchase invoices, withdrawal log, list of off-road equipment including equipment identification number, and any other documentation required by department.

(4) The purchase invoice must show the following:

(a) Date of Sale,

(b) Name and Address of Vendor,

(c) Type of Fuel,

(d) Number of Gallons,

(e) Invoice Number, and

(f) Tax as Separate Line Item or a Statement on the purchase invoice that the State Excise Tax has been included in the price per gallon.

(5) The claimant shall maintain a daily withdrawal log of all undyed motor fuel for off-road use. This log should include:

(a) The date of withdrawal,

(b) The type of equipment,

(c) The equipment identification number, and

(d) The number of gallons placed in the off-road vehicle or equipment.

(6) The statute of limitations for filing a refund is within two (2) years from the date that the fuel was purchased.

(7) 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, 40-17-329, and 40-17-330, Code of Alabama 1975

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