

810-8-1-.27 Licensed Exporter Refunds.

(1) Any entity, other than a licensed supplier, who exports motor fuel to another state, must obtain an Alabama Exporter's License. The licensed exporter is required to file a monthly exporter return showing the amount of motor fuel exported from Alabama. The exporter return will serve as a petition for refund for Alabama tax paid motor fuel that is exported to another state. The refund amount will be netted against any liability that may be shown on the exporter return as due to the state.

(2) The refund will not be processed until the licensed exporter submits to the department the documentation proving to the department's satisfaction that the other state(s) taxes were paid. That proof can include a copy of the other state(s) tax return, a certification from the other state(s) that the tax was paid, or any other documentation deemed necessary by the department.

(3) 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.

Author: Steve DuBose

Authority: Sections 40-2A-7(a)(5), 40-17-323 and 40-17-346, Code of Alabama 1975

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