

810-8-1-.47.01 Dyed Diesel Fuel Sold for Exclusive Off-Road Use.

(1) The Department of Revenue will permit the tax free sale of dyed diesel fuels exclusively for off-road use under the following conditions:

(a) Dispensing equipment shall be marked, "DYED DIESEL FUEL - NONTAXABLE USE ONLY - PENALTY FOR TAXABLE USE."

(b) Any distributor selling dyed diesel fuels exclusively for off-road use to a retail outlet must issue an invoice for each sale. Invoices issued for each sale shall contain the invoice number, date of sale, number of gallons, and the correct name and address of each purchaser. The following statement must appear on the front of each invoice: "Dyed Diesel Fuel, Non-Taxable Use Only-Penalty for Taxable Use".

(2) 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 40-17-323 and 40-17-356, Code of Alabama 1975

History: Emergency rule filed June 12, 1992, effective for 120 days.

Permanent Rule: Filed October 23, 1992, effective November 27, 1992.

Amended: Filed April 29, 1996, effective date June 3, 1996.

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