

810-8-1-.57 Net Gallons.

(1) All fuel tax returns and reports required under Article 12 of Chapter 17 of Title 40 must be reported on a net gallon basis.

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

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