

810-8-1-.59 Motor Fuel Back Up Tax Report.

(1) The Motor Fuel Back Up Tax Report is to be submitted for non-taxed motor fuel that was sold or consumed for taxable purposes, taxable motor fuel that was used for taxable purposes on which an exemption or refund was allowed, or aviation gasoline or jet fuel taxed at the aviation or jet fuel rates that is used for purposes other than for fuel in an aircraft. Any documentation required by the department to explain why the tax is due must be submitted with the report.

(2) The tax liability as listed on this report is in addition to any other penalty that may be imposed.

(3) The report should only be filed when there is reportable activity.

(4) 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 and 40-17-328, Code of Alabama 1975

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