

810-8-1-.60 Credit Card Issuer Petition for Refund for Gasoline & Undyed Diesel Fuel Purchases by Licensed Exempt Entities.

(1) Section 40-17-332(j), Code of Alabama 1975, provides that the exempt entities listed in Section 40-17-329(e), must be issued an exemption license in order to purchase motor fuel with the state excise tax exempt. When purchases of gasoline and/or undyed diesel fuel are made by these licensed exempt entities at a fixed retail pump available to the general public using a credit card and the credit card issuer bills the licensed exempt entity for the fuel less the state excise tax, then the credit card issuer may file for a refund of the state excise taxes.

(2) A credit card issuer is any financial institution or other organization that issues a credit card. Therefore, a licensed distributor that issues a credit card for use by an exempt entity is considered a credit card issuer and is not eligible for the two cents (\$.02) per gallon administrative allowance provided in Section 40-17-330(b).

(3) The petition must be filed on a quarterly basis with a separate petition for each quarter and cannot include purchases for any other period and must be filed on forms prescribed by the department.

(4) The documentation that must be attached to the petition for refund is a listing/report of purchases made by the licensed exempt entity. The listing/report must include the date of credit card purchases made by the licensed exempt entity, licensed exempt entity name, fuel tax exemption number, name of vendor and location, invoice number, product type, and the number of gasoline and/or undyed diesel fuel gallons billed by the credit card issuer without the tax.

(5) The statute of limitations for filing a refund is within two (2) years from the date that the fuel was purchased by the licensed exempt entity using the issuer's credit card.

(6) 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 40-17-329(f), Code of Alabama 1975

History: New rule: Filed July 30, 2012, effective September 3, 2012.