

810-8-1-.65 Wholesale Oil License Fee/Import License Fee Return Required.

Section 40-17-174, Code of Alabama 1975, requires that each person, firm, corporation, or agency selling diesel fuel across the rack at a terminal in Alabama pay a wholesale oil license fee, as provided for therein, on each gallon of diesel fuel sold during the preceding fiscal year. Also, importers of diesel fuel are required to pay an import license fee, as provided for in Section 40-17-174, on each gallon of diesel fuel imported during the preceding fiscal year, unless the permissive supplier, as defined in Section 40-17-322, collects the import license fee from the person who purchases the diesel fuel for import into this state. If the permissive supplier collects the import fee, the permissive supplier is required to remit the fee to the Department of Revenue. The wholesale oil license fee/import license fee and corresponding tax return is due within 2 weeks of the beginning of the new fiscal year even if the taxpayer is no longer licensed or has ceased operations within the prior fiscal year. This license fee is collected by the taxpayer for the use of the state and is therefore due to the State of Alabama for any portion of the year.

Author: Bonita Calhoun

Authority: Section 40-2A-7(a)(5) & 40-17-174, Code of Alabama 1975

History: New rule: Filed July 26, 2013, effective August 30, 2013.