

810-8-1-.25. Refund Policy Regarding Wholesale Oil License Fee on Diesel Fuel Diverted to Another State.

(1) Section 40-17-174(a), Code of Alabama 1975, levies a wholesale oil license fee upon the selling of diesel fuel across the rack at the terminal. If the wholesale oil license fee is charged on the initial sale of the diesel fuel at the terminal and the fuel is legally diverted, the purchaser can apply for a refund of the wholesale oil license fee on an annual basis. Payment for the wholesale oil/import license fee is due annually by October 14; therefore, the Department cannot issue a refund on taxes until they have been remitted to the State by the licensee responsible for paying the taxes.

(2) Request for refund shall be made on forms furnished by the Department of Revenue, properly attested to, along with a copy of the original purchase invoices and any other information that the Department may deem necessary. The purchase invoice must show the following:

- (a) Date of Sale,
- (b) Name and Address of the Purchaser,
- (c) Type of fuel,
- (d) Number of Gallons,
- (e) Invoice Number, and
- (f) Amount charged for the wholesale oil/import license fee.

(3) The statute of limitations for filing a refund for the wholesale oil license fee refund is within 2 years from the date of payment of the tax.

(Section 40-2A-7(a)(5) and 40-17-174, Code of Alabama 1975. New rule: Filed January 3, 2014, effective February 7, 2014.)