

Rule 810-8-1-.72 Maintenance of Records for Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG) by Public Sellers or Fleet Producers (NEW RULE)

(1) Every licensed public seller or fleet producer of compressed natural gas (CNG) or liquefied natural gas (LNG) shall maintain copies of the purchase invoices showing the quantity of natural gas purchased and used to produce CNG and the amount of CNG OR LNG product purchased, received, or produced at each location for a period of 30 days.

(2) Every licensed public seller or fleet producer of CNG OR LNG must keep a sales record or withdrawal records showing each sale of CNG or LNG.

(3) The public seller or fleet producer must maintain a daily log of the total gasoline equivalent gallons or diesel equivalent gallons, whichever is appropriate, disbursed at each location for each CNG or LNG metering device.

(4) All sales to licensed exempt entities must be properly documented with an invoice for each sale of CNG or LNG product. A single invoice covering multiple sales of CNG or LNG made during a period of time not to exceed a calendar month shall constitute an invoice for each sale. The public seller or fleet producer must maintain a daily log of all CNG or LNG product sold to a licensed exempt entity. The licensed exempt entity must provide the public seller or fleet producer with a valid exempt entity number before the exempt entity can purchase tax-free CNG or LNG. The public seller or fleet producer must maintain a record of the sales to the exempt entity including the exempt entity numbers for audit purposes. If the entity does not have a valid exempt entity license number, the public seller or fleet producer must collect and remit the appropriate excise tax to the department.

(5) The sales invoice or other supporting documentation shall contain the following information:

- (a) The name and address of the station.
- (b) The date of the sale.
- (c) The name & address of the purchaser.
- (d) The number of gasoline gallon equivalent (GGE) or diesel gallon equivalent (DGE) gallons of CNG or LNG product sold.
- (e) The price per gallon.
- (f) The total amount of the sale.

(g) The amount of excise tax charged or a statement on the invoice that the price per gallon includes the excise tax.

(6) Records must be maintained in the format described above in items (1) – (5) and shall be made available for inspection and audit by the department.

(7) This rule will become effective on October 1, 2018, to coincide with the effective date of Act 2017-229.

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Authority: §§ 40-2A-7(a)(5) and 40-17-168, Code of Ala. 1975.
History: New Rule: Filed June 19, 2018; effective August 3, 2018;
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