

810-8-1-.11 Refund Policy Pertaining To The Exemption Of Certain Organizations From State Gasoline and Diesel Fuel Excise Taxes

(1) With respect to gasoline and diesel fuel excise taxes required by law to be added to the price of the gasoline and diesel fuel, those organizations specifically exempt from such taxes, excluding those entities listed in § 40-17-329(e), must pay the appropriate tax at time of purchase and the amount of such tax shall be refunded to such organizations on a quarterly basis.

(2) Request for such refund must be made on forms furnished by the department, 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 vendor
- (c) Type of fuel
- (d) Number of gallons
- (e) Invoice number

(f) Tax as a separate line item or a statement on the purchase invoice that the State Excise Tax has been included in the price per gallon.

(3) The statute of limitations for filing a refund petition is two (2) years from the date that the fuel was purchased.

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Authority: §§ 40-2A-7(a)(5), 40-17-323 and 40-17-329, Code of Ala. 1975.

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