

810-8-1-.14 Loss Of Taxable Fuel Petition For Refund For Losses And Contamination Of Motor Fuel

(1) Any person or business licensed with the department in the sale of motor fuel may petition for a refund of state excise taxes paid on fuel that is lost or destroyed as a direct result of a sudden or unexpected casualty or becomes unsalable or unusable as highway fuel.

(2) Copies of insurance reports or any other documentation as required by the department to substantiate the claim must be attached to the petition.

(3) The statute of limitations for filing a refund is two (2) years from the date the fuel was destroyed or contaminated.

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

History: New rule: Filed June 29, 2012; effective August 3, 2012.

Amended: Filed September 12, 2019; effective November 14, 2019.