

810-8-1-.23 Exempt Entity Petition for Refund for Tax-Paid Gasoline & Undyed Diesel Fuel.

(1) An exempt entity that is listed in § 40-17-329(e), Code of Ala. 1975, who purchases gasoline and or undyed diesel fuel with the state excise tax paid may file for refund of the tax on forms prescribed by the department. The petition for refund must be filed on a quarterly basis with a separate petition for each quarter and cannot include purchases for any other period.

(2) Receipts/invoices and company credit card reports must be submitted to the department with the petition for refund. The credit card report must include the dates of credit card purchases made by the exempt entity, name of vendor and location, invoice number, product type, and the number of gasoline and/or undyed diesel fuel gallons purchased. The department may request additional information, if needed, to complete the reviewal process of the petition for refund.

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

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

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