

810-8-1-.26 Licensed Distributor Refund for Sales to Licensed Exempt Entities.

(1) A licensed distributor who has sold gasoline and/or undyed diesel fuel without the state excise tax to an exempt entity that is licensed with the department in accordance with § 40-17-332(j), Code of Ala. 1975, may file for a refund on forms prescribed by the department.

(a) The following sales to licensed exempt entities may be included on the Licensed Distributor Refund form:

(i) Distributor lockbox sales at fixed pumps not available to the general public.

(ii) Sales from a licensed distributor owned retail station on credit, not with a credit card, and billed directly to the licensed exempt entity by the licensed distributor.

(2) Refunds for sales of taxable gasoline and undyed diesel fuel to licensed exempt entities that occur at a fixed retail pump available to the general public and that are charged to a credit card issued to the exempt entity must be claimed on the Credit Card Issuer Refund form in accordance with Rule 810-8-1-.60 and cannot be included on the Licensed Distributor Refund form.

(3) A summary listing of sales to licensed exempt entities must be attached to the petition for refund. The listing must include the licensed exempt entity name, exempt license number, and the number of gasoline and/or undyed diesel fuel gallons sold.

(4) The petition must be filed on a monthly basis with a separate petition for each month and cannot include sales for any other period.

(5) Licensed distributors are eligible to receive an administrative allowance of two cents (\$.02) on each gallon of gasoline and undyed diesel fuel claimed on sales to licensed exempt entities. The administrative allowance does not cover sales of taxable gasoline and undyed diesel fuel to exempt entities that occur at a fixed retail pump available to the general public and that are charged to a credit card issued to the exempt entity.

(6) The statute of limitations for filing a refund is two (2) years from the date that the fuel was sold to the licensed exempt entity.

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

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