

810-8-1-.47.01 Dyed Diesel Fuel Sold for Exclusive Off-Road Use

(1) The department will permit the tax-free sale of dyed diesel fuels exclusively for off-road use under the following conditions:

(a) Dispensing equipment must be marked: "DYED DIESEL FUEL - NONTAXABLE USE ONLY - PENALTY FOR TAXABLE USE."

(b) Any distributor selling dyed diesel fuel exclusively for off-road use to a retail outlet must issue an invoice for each sale. Invoices issued for each sale must contain the invoice number, date of sale, number of gallons, and the correct name and address of each purchaser. The following statement must appear on the front of each invoice: "Dyed Diesel Fuel, Non-Taxable Use Only-Penalty for Taxable Use".

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Authority: §§ 40-2A-7(a)(5), 40-17-323 and 40-17-356, Code of Ala. 1975.

History: Emergency rule filed June 12, 1992, effective for 120 days.  
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