

(1) Every licensed distributor must keep a sales record showing each sale of motor fuel, the person to whom each sale was made and the address, the commodity sold, date and invoice number, gallonage, and value of each sale. The sales record must show the gallonage subject to excise tax and sold tax-free.

(2) The distributor must prepare a serially numbered invoice for each sale of fuel whether the fuel is sold for highway use motor vehicles or for off-road use. A single invoice covering multiple deliveries of fuel made during a period of time not to exceed a calendar month will constitute an invoice for each sale. If the multiple invoice includes taxed and tax-free sales, the taxed sales must be so designated. The invoice must be delivered to the purchaser and a copy retained by the distributor.

(3) A sales invoice must contain the following information:

(a) The name and address of the distributor.

(b) The date of sale.

(c) The name and address of the purchaser.

(d) Whether the sale is a credit or cash sale.

(e) The number of gallons of motor fuel sold, the price per gallon and the total amount of the sale.

(f) The amount of excise tax or other taxes such as sales tax charged. The amount of excise tax charged need not be shown if the price per gallon includes the tax and the invoice so states. The excise tax on motor fuel is to be paid only once by the distributor or supplier and excise tax paid motor fuel is not subject to any other excise tax levied by the state such as sales tax.

(g) The location/destination where the fuel is delivered if other than purchaser's business address.

(4) A sales invoice from a licensed distributor showing a purchase of excise tax paid fuel constitutes a receipt for the purchaser of excise tax included on the invoice.

(a) If a licensed distributor sells undyed motor fuel tax-free to an exempt entity, the sales invoice must contain the following statement: "FUEL SOLD AT A TAX-EXCLUDED PRICE - WE CERTIFY THAT THE DIESEL FUEL DOES NOT CONTAIN VISIBLE EVIDENCE OF DYE."

(5) A sales invoice for dyed motor fuel must contain the following statement - "Dyed Diesel Fuel, Nontaxable Use Only-Penalty for Taxable Use". Records must be maintained in a form satisfactory to the department and shall be made available for inspection and audit by the department including adequate documentation of tax-free sales of gasoline and diesel fuel to licensed exempt entities.

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Authority: §§ 40-2A-7(a)(5) and 40-17-323, Code of Ala. 1975.  
History: Amended: Filed April 29, 1996, effective June 3, 1996.  
Amended: Filed November 8, 1999, effective December 13, 1999.  
Emergency Rule: Filed January 5, 2000, expires May 3, 2000.  
Permanent Rule: Filed April 10, 2000, effective May 15, 2000.  
Amended: Filed December 18, 2008, effective January 22, 2009.  
Amended: Filed June 29, 2012, effective August 3, 2012.  
Amended: Filed September 19, 2019; effective November 14, 2019.