

810-8-1-.57

Net Gallons Basis

(1) All fuel tax returns and reports required under Article 12 of Chapter 17 of Title 40 must be reported on a net gallon basis.

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

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

Amended: Filed September 19, 2019; effective November 14, 2019.