

(1) All wholesale distributors holding motor fuel in inventory outside the bulk transfer/terminal system on the effective date of each excise tax increase are liable for the tax if the additional excise tax has not been paid as of the effective date of each tax increase.

(2) The wholesale distributor must file a motor fuel floor-stocks tax return as prescribed by the department and remit the additional excise tax due on or before the last day of the third month following the date of each tax increase showing the number of gallons of untaxed motor fuel (example – if the effective date of the tax increase is September 1, 2019, then the floor-stocks tax return is due no later than December 31, 2019).

Author: Steve DuBose and Bonita Calhoun.

Authority: §§ 40-2A-7(a)(5), 40-17-323, 40-17-331, Code of Ala. 1975, and Act 2019-2.

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