

(1) The Motor Fuel Back Up Tax Report is to be submitted for non-taxed motor fuel sold or consumed for taxable purposes, taxable motor fuel used for taxable purposes on which an exemption or refund was allowed, or aviation gasoline or jet fuel taxed at the aviation rate or jet fuel rate used for purposes other than fuel in an aircraft. Documentation required by the department to explain why the tax is due must be submitted with the report.

(2) The tax liability as listed on the Motor Fuel Back Up Tax Report is in addition to any other penalty that may be imposed.

(3) The report should only be filed when there is reportable activity.

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Authority: §§ 40-2A-7(a)(5), 40-17-323 and 40-17-328, Code of Ala. 1975.

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