

810-8-1-.60 Credit Card Issuer Petition for Refund for Gasoline & Undyed Diesel Fuel Purchases by Licensed Exempt Entities.

(1) § 40-17-332(j), Code of Ala. 1975, provides that the exempt entities listed in § 40-17-329(e) Code of Ala. 1975, must be issued an exemption license in order to purchase state excise tax exempt motor fuel. When purchases of gasoline and/or undyed diesel fuel are made by these licensed exempt entities at a fixed retail pump available to the general public using a credit card and the credit card issuer bills the licensed exempt entity for the fuel less the state excise tax, then the credit card issuer may file for a refund of the state excise taxes.

(2) A credit card issuer is any financial institution or other organization that issues a credit card. Therefore, a licensed distributor that issues a credit card for use by an exempt entity is considered a credit card issuer and is not eligible for the two cents (\$.02) per gallon administrative allowance provided in § 40-17-330(b).

(3) Each petition for refund must be filed quarterly, on a form prescribed by the department, and cannot include purchases for any other period.

(4) The petition for refund must include a listing/report of purchases made by the licensed exempt entity. The listing/report includes the date of credit card purchases made by the licensed exempt entity, licensed exempt entity name, fuel tax exemption number, name of vendor and location, invoice number, product type, and the number of gasoline and/or undyed diesel fuel gallons billed by the credit card issuer without the tax.

(5) The statute of limitations for filing a refund is two (2) years from the date that the fuel was purchased by the licensed exempt entity using the issuer's credit card.

Author: Steve DuBose and Bonita Calhoun
Authority: §§ 40-2A-7(a)(5), 40-17-323 and 40-17-329(f), Code of Ala. 1975
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