

### TRANSMITTAL SHEET FOR NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVENUE

Rule Nos. 810-8-1-.11

Rule Title: Stated and Uniform Policy Pertaining to the Exemption of Certain Organizations from State Gasoline and Motor Fuel Excise Taxes

       New; XX Amend;        Repeal;        Adopt by Reference

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety?

       No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare?

       Yes

Is there another, less restrictive method of regulation available that could adequately protect the public?

       No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree?

       No

Is the increase in cost, if any, more harmful to the public than the harm that might result from the absence of the proposed rule?

       N/A

Are all facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public?

       Yes

\*\*\*\*\*  
Does the proposed rule have any economic impact?  
       No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

\*\*\*\*\*  
Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975 and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Reference Service.

Signature of certifying officer Michael E. Mason

Date 3/13/12

APA-6  
10/96

**ECONOMIC IMPACT STATEMENT  
FOR APA RULE  
(Section 41-22-23(f))**

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           New   X   Amend            Repeal            Adopt by Reference

- NO  
 YES

This rule has no economic impact.

This rule has an economic impact, as explained below:

1. NEED/EXPECTED BENEFIT OF RULE:
  
2. COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:
  
3. EFFECT OF THIS RULE ON COMPETITION:
  
4. EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:
  
5. EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:
  
6. SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:
  
7. THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE:

8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE BENEFITS AND BURDEN COMPARISON:
9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:
10. DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF THE RULE IS NOT IMPLEMENTED:
11. OTHER COMMENTS:

APA-2  
11/96

**ALABAMA DEPARTMENT OF REVENUE  
Business & License Tax Division**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-8-1-.11	Stated and Uniform Policy Pertaining to the Exemption of Certain Organizations from State Gasoline and Motor Fuel Excise Taxes
810-8-1-.17	Dyed Motor Fuel for a Motor Vehicle used Exclusively "Off the Highway"
810-8-1-.20	Motor Fuel Sales to the United States. Reference: § 40-17-31(b)
810-8-1-.22	Exemptions Pertaining to the Additional Excise Tax on Gasoline, Motor Fuel and Lubricating Oil
810-8-1-.29	Deposits in Lieu of Surety Bonds
810-8-1-.31	Sale-Reference: Section 40-17-2
810-8-1-47.01	Dyed Motor Fuels Sold for Exclusive Off-Road Use
810-8-1-.53	Internet-Based Electronic Filing of Tax Returns and Schedules
810-8-1-.56	Sales Records of a Licensed Distributor

**INTENDED ACTION:** Amend the above rules

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rules due to the passage of the Alabama Terminal Excise Tax Act (Act 2011-565). In addition, the titles of the above rules will also be amended with the exception of Rule 810-8-1-.29 and Rule 810-8-1-.56.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **2:00 p.m. on Wednesday, May 9, 2012, in the Office of the Legal Division, Room 3114, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama.** Copies of the rule(s) can be obtained at [www.revenue.alabama.gov/rulehear.html](http://www.revenue.alabama.gov/rulehear.html).

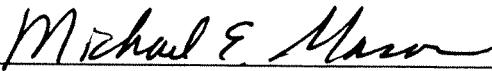
All interested parties may present their views in writing to the **Deputy Commissioner of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**

Wednesday, May 9, 2012

**CONTACT PERSON AT AGENCY:**

Patricia Toles  
Alabama Department of Revenue  
4131 Gordon Persons Building  
Montgomery, Alabama 36132  
(334) 242-1380

  
Michael E. Mason, Deputy Commissioner  
Alabama Department of Revenue

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810-8-1-.11 **Stated and Uniform Refund Policy Pertaining to the Exemption of Certain Organizations from State Gasoline and ~~Motor Diesel~~ Fuel Excise Taxes.**

(1) With respect to gasoline and **motor diesel** fuel excise taxes which are required by law to be added to the price of the gasoline and **motor diesel** fuel **and which are paid over to the State by the Distributor and not by the consumer**, those organizations specifically exempt from such taxes, **excluding those entities listed in Section 40-17-329(e)**, shall pay the appropriate tax at time of purchase and the amount of such tax shall be refunded to such organizations on a quarterly basis.

(2) Request for such refund shall be made on forms furnished by the Department of Revenue, properly attested to, **and containing such information as along with a copy of the original purchase invoices and any other information that** the Department may deem necessary. **The purchase invoice must show the following:**

**(a) Date of Sale,**

**(b) Name and Address of Vendor,**

**(c) Type of Fuel,**

**(d) Number of Gallons,**

**(e) Invoice Number, and**

**(f) Tax as Separate Line Item or a Statement on the purchase invoice that the State Excise Tax has been included in the price per gallon.**

**(3) The statute of limitations for filing a refund petition is within two (2) years from the date that the fuel was purchased.**

Author: Steve DuBose

Authority: Sections **40-2A-7(a)(5), 40-17-323 and 40-17-329 40-17-18,** Code of Alabama 1975

History: Effective May 1, 1976.

Amendment filed December 14, 1987.

Filed with LRS April 22, 1993.

Amended: Filed April 29, 1996, effective June 3, 1996.

Amended: Filed August 27, 2010, effective October 1, 2010.