

APA-6
10/96

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

Control No. 810 Department or Agency REVENUE

Rule No: 810-8-1-.13

Rule Title: Miscellaneous Refund Provisions

New Amend Repeal Adopt by Reference

- NO This rule has no economic impact.
 YES 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:

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

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-8-1-.04	Sales of Motor Fuel in the Bulk Transfer/Terminal System
810-8-1-.13	Miscellaneous Refund Provisions
810-8-1-.14	Loss of Taxable Fuel Petition for Refund for Losses and Contamination of Motor Fuel
810-8-1-.21.01	Refund of Diesel Fuel Excise Tax for Off-Road Use
810-8-1-.23	Exempt Entity Petition for Refund for Tax-Paid Gasoline & Undyed Diesel Fuel
810-8-1-.26	Licensed Distributor Refund for Sales to Licensed Exempt Entities
810-8-1-.27	Licensed Exporter Refunds
810-8-1-.54	Electronic Filing of Returns and Payments
810-8-1-.57	Net Gallons
810-8-1-.58	Motor Fuel Floor-Stocks Tax Return
810-8-1-.59	Motor Fuel Back Up Tax Report
810-8-1-.63	Supplier Twenty Day Notification

INTENDED ACTION: Adopt the above rules

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above new rules to comply with the provisions of Act 2011-565 known as the Alabama Terminal Excise Tax Act which becomes effective October 1, 2012.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **10:00 a.m. on Wednesday, May 16, 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.

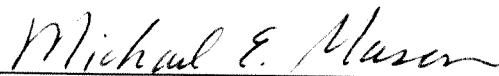
All interested parties may present their views in writing to the **Deputy Commissioner of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by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

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Wednesday, May 16, 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-.13 Miscellaneous Refund Provisions. **(NEW RULE)**

(1) In accordance with the provisions of Section 40-17-329(d)(g)(i)(k)(l), Code of Alabama 1975, the following miscellaneous refunds can be filed with the department:

(a) Licensed aviation fuel purchasers who sell jet fuel to an air carrier that purchases jet fuel in a Foreign Trade Zone within this state for all-cargo, international flights can file for refund of the jet fuel excise tax on a monthly basis on a form prescribed by the department.

(b) A licensed air carrier with a hub operation in this state can file for a refund of the jet fuel excise tax on a quarterly basis on a form prescribed by the department.

(c) End users who paid the gasoline fuel excise tax on gasoline blendstocks not used in the manufacture of gasoline or motor fuel may file for a refund of the gasoline excise tax on a quarterly basis on a form prescribed by the department.

(d) Any person or business licensed with the department in the sale of motor fuel that paid the excise tax paid on transmix not used as a motor fuel or that is delivered to a refinery for further processing may file for return of the motor fuel excise tax on a quarterly basis on a form prescribed by the department.

(e) Tax paid on motor fuel within the bulk transfer system in which a second tax has been paid or the fuel was exported to another state or country can be refunded to the entity paying the second tax or exporting the fuel on a monthly basis. A supplier that deals in transactions within the bulk transfer system and each person engaged in business in this state as a supplier must first obtain an Alabama supplier's license. Therefore, the refund must be requested by an Alabama licensed supplier and requested on forms prescribed by the department.

(2) Copies of invoices showing that the tax was paid and any other documentation deemed necessary by the department to substantiate the claim must be submitted with the petition. The petition must be filed on either the quarterly or monthly basis as stated in the refund provisions and cannot include any other period.

(3) The statute of limitations for filing a refund 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(d)(g)(i)(k)(l), Code of Alabama 1975
History: