

**TRANSMITTAL SHEET FOR
NOTICE OF INTENDED ACTION**

Control 810 Department or Agency REVENUE

Rule Nos. 810-8-1-.47.01

Rule Title: Dyed Motor Fuels Sold for Exclusive Off-Road Use

New; 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))**

Control No. 810 Department or Agency REVENUE

Rule No: 810-8-1-.47.01

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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:**

**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.

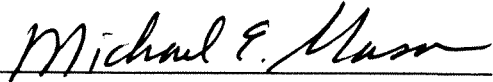
All interested parties may present their views in writing to the **Deputy Commissioner of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by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

A handwritten signature in black ink that reads "Michael E. Mason". The signature is written in a cursive style and is positioned above a horizontal line.

Michael E. Mason, Deputy Commissioner
Alabama Department of Revenue

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810-8-1-.47.01 Dyed ~~Motor Diesel~~ Fuels Sold for Exclusive Off-Road Use.

(1) The Department of Revenue will permit the tax free sale of dyed ~~motor~~ diesel fuels exclusively for off-road use under the following conditions:

(a) Dispensing equipment shall be marked, "DYED DIESEL FUEL - NONTAXABLE USE ONLY - PENALTY FOR TAXABLE USE."

(b) Any distributor selling dyed ~~motor~~ diesel fuels exclusively for off-road use to a retail outlet must issue an invoice for each sale. Invoices issued for each sale shall contain the invoice number, date of sale, number of gallons, and the correct name and address of each purchaser. The following statement must appear on the front of each invoice: "Dyed Diesel Fuel, Non-Taxable Use Only-Penalty for Taxable Use".

Author: Steve DuBose ~~Paul Bozeman~~

Authority: Section ~~40-17-18~~ 40-17-323 and 40-17-356, Code of Alabama 1975

History: Emergency rule filed June 12, 1992, effective for 120 days.

Permanent Rule: Filed October 23, 1992, effective November 27, 1992.

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