

**TRANSMITTAL SHEET FOR
NOTICE OF INTENDED ACTION**

Control 810 Department or Agency REVENUE

Rule Nos. 810-8-1-.59

Rule Title: Motor Fuel Back Up Tax Report

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 3/19/2012

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-.59**

Rule Title: **Motor Fuel Back Up Report**

X New ___ Amend ___ Repeal ___ Adopt by Reference

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 WHERE 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-.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.

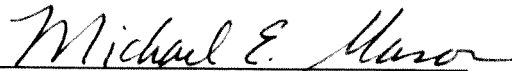
All interested parties may present their views in writing to the **Deputy Commissioner of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by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

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

Michael E. Mason, Deputy Commissioner
Alabama Department of Revenue

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810-8-1-.59 Motor Fuel Back Up Tax Report. **(NEW RULE)**

(1) The Motor Fuel Back Up Tax Report is to be submitted for non-taxed motor fuel that was sold or consumed for taxable purposes, taxable motor fuel that was used for taxable purposes on which an exemption or refund was allowed, or aviation gasoline or jet fuel taxed at the aviation or jet fuel rates that is used for purposes other than for fuel in an aircraft. Any 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 this report is in addition to any other penalty that may be imposed.

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

Author: Steve DuBose

Authority: Sections 40-2A-7(a)(5), 40-17-323 and 40-17-328, Code of Alabama 1975

History: