

**TRANSMITTAL SHEET FOR
NOTICE OF INTENDED ACTION**

Control 810 Department or Agency REVENUE

Rule Nos. 810-8-1-.13

Rule Title: Miscellaneous Refund Provisions

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 *Melvin B. Bell*

Date 8/20/15

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 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-.13 Miscellaneous Refund Provisions

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to coincide with Act 2013-200 which removed the refund provision for Foreign Trade Zones and allowed a refund for all-cargo international flights or international commerce.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **2:00 p.m. on Wednesday, October 7, 2015, Room 1203, First Floor**, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at <http://revenue.alabama.gov/analysis/upcoming-rule-hearings.cfm>

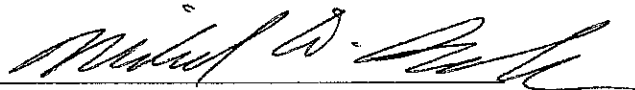
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Wednesday, October 7, 2015

CONTACT PERSON AT AGENCY:

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



Michael D. Gamble, Secretary
Alabama Department of Revenue

810-8-1-.13 Miscellaneous Refund Provisions.

(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~~ a certificated or licensed air carrier that purchases jet fuel within this state and uses the jet fuel to propel aircraft powered by jet or turbine engines operated in scheduled all-cargo operations being conducted on international flights or in international commerce 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 suppliers 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.

~~(4) This regulation will become effective on October 1, 2012, to coincide with the effective date of Act 2011-565, known as the Alabama Terminal Excise Tax Act.~~

Author: Bonita Calhoun

Authority: Sections 40-2A-7(a)(5), 40-17-323 and 40-17-329(d)(g)(i)(k)(l), Code of Alabama 1975.

History: New Rule: Filed June 29, 2012; effective August 3, 2012.