TRANSMITTAL SHEET FOR NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVENU	
Rule Nos. <u>810-8-102</u>	
Rule Title: Application of Excise Tax on Blendstock	<u>s</u>
New; _XX _Amend;Repeal;Adopt	by Reference
Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety?	<u>No</u>
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
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Does the proposed rule have any economic impact?	No
If the proposed rule has an economic impact, the proposed note prepared in accordance with subsection (f) of Sec	osed rule is required to be accompanied by a fiscal tion 41-22-23, <u>Code of Alabama 1975</u> .
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Certification of Authorized Official	
I certify that the attached proposed rule has been pro Chapter 22, Title 41, Code of Alabama 1975 and that the Administrative Procedure Division of the Legislative	t it conforms to all applicable filling requirements of
Signature of certifying officer	
Date	

FOR APA RULE (Section 41-22-23(f))

Control No	. <u>810</u>	_ De	partment or Ag	gency <u>REVENUE</u>		
Rule No:	810-8-1	02				
Rule Title:	Applica	ation c	of Excise Tax on E	3lendstocks		
	New	X	Amend	Repeal	Adopt by Reference	
• NO • YES	This ru	ule ha ule ha	as no economic as an economic	c impact. c impact, as explair	ned below:	
1.	NEED	/EXP	ECTED BENE	FIT OF RULE:		
2.	EFFIC	CIENT	r, AND FEASIE	ULE AND WHY RU BLE MEANS FOR A TATED PURPOSE	JLE IS THE MOST EFFECTIVE ALLOCATING RESOURCES :	Ε,
3.	EFFE	ст о	F THIS RULE	ON COMPETITION	N:	
4.	THE	GEO(OF THIS RULE GRAPHICAL A NTED:	ON COST OF LIVI REA WHERE THE	ING AND DOING BUSINESS I RULE IS TO BE	N
5.				ON EMPLOYMEN IS TO BE IMPLEN	T IN THE GEOGRAPHICAL IENTED:	
6.			OF REVENUE NG THIS RULI		R IMPLEMENTING AND	
7.	AFFE	CTE	D PERSONS.	INCLUDING ANAL	MIC IMPACT OF THIS RULE (YSIS OF PERSONS WHO WI LL BENEFIT FROM THE RULI	LL
8.	UNC	ERTA	AINTIES ASSO	CIATED WITH TH	E ESTIMATED BENEFITS AN	ID

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-.02

Application of Excise Tax on Blendstocks

INTENDED ACTION:

Amend Rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to only reference the Code Section for the definitions.

RULE NO. & TITLE

810-8-1-.66

Inspection Fee Bond Calculation

INTENDED ACTION:

Adopt rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rule to clarify the calculation of the additional inspection fee bond amount as referenced in Section 8-17-96.

810-8-1-.68

Electronic Filing of Inspection Fee Return

INTENDED ACTION:

Adopt rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rule to establish the conditions that must be met in order to receive a waiver for electronic filing of the inspection fee return and establishes the requirements for timely electronically filing the return and remitting the electronic payment.

810-8-1-.69

Inspection Fee Back Up Tax Report

INTENDED ACTION:

Adopt rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rule to clarify when a backup tax return is due on dyed diesel fuel, dyed kerosene, and/or lubricating oil.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 2:00 p.m. on Thursday, April 7, 2016, 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 following publication of the notice up until the conclusion of the hearing. Interested parties may also appear at the hearing to present their views.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Thursday, April 7, 2016

CONTACT PERSON AT AGENCY:

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

Michael D. Gamble, Secretary Alabama Department of Revenue

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810-8-1-.02 Application of Excise Tax on Blendstocks.

- (1) Blended fuel, as defined in Section 40-17-322(6), Code of Alabama 1975, is a mixture composed of gasoline or diesel fuel and any other liquid that can be used as a motor fuel in a highway vehicle. Therefore, blendstocks, as defined under Section 4081, Title 26 of the United States Code, not used to produce a finished motor fuel that can be used in a highway vehicle is not taxable under Section 40-17-326, Code of Alabama 1975. The excise tax applies when blendstocks are blended with gasoline or diesel fuel.
- (2) If the blendstocks are blended with gasoline or diesel fuel below the rack and imported into Alabama, then the excise tax applies at the time the blended product is imported into Alabama in accordance with Section 40-17-326(b) <u>Code of Alabama 1975</u>.
- (3) If the blendstocks are blended with gasoline or diesel fuel in this state outside the bulk transfer terminal system, then the blender is required to pay the tax in accordance with Section 40-17-326(d), Code of Alabama 1975.
- (4) In accordance with Section 40-17-332(g), <u>Code of Alabama 1975</u>, blenders are required to obtain a blender's license.
- (5) Any person who engages in business for which a blender's license is required without obtaining a blender's license may be subject to civil penalties in accordance with Section 40-17-351, Code of Alabama 1975.

Author:

Bonita Calhoun

Authority:

Sections 40-2A-7(a)(5), 40-17-322 and 40-17-326, Code of Alabama 1975.

History:

Effective October 1, 1978

Repealed: Filed June 29, 2012, effective August 3, 2012.

New rule: Filed October 27, 2014, effective December 1, 2014.