



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-.52

Rule Title: Returns and Payments , Monthly Report of Distributors

\_\_\_\_\_ New \_\_\_\_\_ Amend X 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:

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11/96

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-8-1-.02	Fuel and Mileage Reporting in a Lessee-Lessor Arrangement will be the Responsibility of the Lessor
810-8-1-.03	Interstate Motor Carrier Fuel Tax Refund
810-8-1-.05	Motor Fuel Marker Enforcement
810-8-1-.07	IMC Fuel Permit Fees
810-8-1-.08	Miles Per Gallon Standard
810-8-1-.09	Purchase Invoice Requirements
810-8-1-.10	Quarterly Fuel Tax Return to be Filed with the Department of Revenue

**INTENDED ACTION:** Repeal the above rules

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to repeal the above rules due to the fact that they were originally adopted under the Interstate Motor Carrier Tax Program and that program has been replaced by the International Fuel Tax Agreement (IFTA); therefore, these rules are no longer necessary.

**RULE NO. & TITLE**

810-8-1-.15	Additional Motor Fuel Tax Rate
810-8-1-.16	Summary of Tax Rates for Motor Fuels Used in Motor Vehicles for Highway Operation
810-8-1-.25	Summary of the Rates Applying to State and Local Government

**INTENDED ACTION:** Repeal the above rules

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to repeal the above rules due to the fact that they are no longer necessary.

**RULE NO. & TITLE**

810-8-1-.01	Eligibility for Consideration of an Applicant for a Wholesale Gasoline License
810-8-1-.06	Statement of Gross Sales Exclusion
810-8-1-.18	Procedure for Issuing Refund of Gasoline and Motor Fuel Excise Taxes for Agricultural Purposes and for the Delivery of Biomass Products
810-8-1-.19	Tax-Free Sales of Motor Fuel
810-8-1-.21	Undyed Motor Fuel Used Exclusively for "Off-Road Vehicles" and "Off-Road Equipment"
810-8-1-.24	Credit Card Sales at Retail Outlets to Exempt Entities
810-8-1-.28	Distributor's License
810-8-1-.48	Termination of License
810-8-1-.49	Revocation of License
810-8-1-.51	Denial of License
810-8-1-.52	Returns and Payments, Monthly Report of Distributors
810-8-1-.55	Purchase Records of a Licensed Distributor
810-8-1-.61	Penalty for Sale or Use of Motor Fuel Without Payment of Motor Fuel Tax - Dyed Motor Fuel
810-8-1-.62	Stated and Uniform Policy Pertaining to the Exemption of Certain Taxpayers from State Motor Fuel Taxes

**INTENDED ACTION:** Repeal the above rules

**SUBSTANCE OF PROPOSED ACTION:** Due to the passage of the Alabama Terminal Excise Tax Act (Act 2011-565), the department finds it necessary to repeal the above rules as they are no longer necessary.

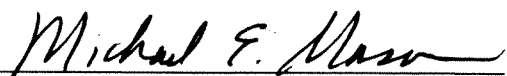
**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at 10:00 a.m. on Wednesday, May 9, 2012, in the Office of the Legal Division, Room 3114, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at [www.revenue.alabama.gov/rulehear.html](http://www.revenue.alabama.gov/rulehear.html).

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



Michael E. Mason, Deputy Commissioner  
Alabama Department of Revenue

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810-8-1-.52 Returns and Payments, Monthly Report of Distributors. **(REPEALED)**

(1) Each licensed distributor of motor fuel is required to file a report for each month on a form prescribed by the Commissioner. A return must be filed with the department even if no excise tax is due. The report is due on or before the twentieth (20th) day of each calendar month being a true and correct statement of the information required on the report for the next preceding calendar month. The monthly report will be sworn to (notarized) before some officer authorized to administer oaths, and any fraudulent statement sworn to will constitute perjury.

(2) The monthly report will be prepared in duplicate. The original accompanied by a remittance payable to "State of Alabama" for the amount of tax shown to be due shall be filed with the Department, and the duplicate shall be retained by the distributor. Failure to receive a report form does not relieve the distributor from the obligation of making a report on or before the due date.

Author: **Steve DuBose** ~~Paul Bozeman~~  
Authority: Sections 40-2A-7(a)(5), 40-17-18, 40-17-221(b), 40-17-5, and 40-17-6,  
Code of Alabama 1975  
History: Amendment filed with LRS January 19, 1996. Certification filed with LRS  
April 29, 1996, effective date June 3, 1996.