ALABAMA DEPARTMENT OF REVENUE Business & License Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-8-1-.05.01

IFTA Motor Fuel Marker/License Enforcement

INTENDED ACTION:

Repeal an existing rule

<u>SUBSTANCE OF PROPOSED ACTION:</u> The department proposes to repeal the above rule because it is no longer necessary due to the adoption of Administrative Rule 810-5-9-.01, International Fuel Tax Agreement.

RULE NO. & TITLE

810-8-1-.60

Credit Card Issuer Petition for Refund for Gasoline & Undyed

Diesel Fuel Purchases by Licensed Exempt Entities.

INTENDED ACTION:

Adopt a new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above new rule to provide a procedure where credit card issuers can file for a refund of the state gasoline and diesel fuel excise taxes when a licensed exempt entity uses their credit card to purchase gasoline and diesel fuel at a fixed retail pump.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 10:00 a.m. on Wednesday, June 6, 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, June 6, 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