ALABAMA DEPARTMENT OF REVENUE Sales, Use & Business Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE:

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

INTENDED ACTION:

Adopt a new rule

<u>SUBSTANCE OF PROPOSED ACTION:</u> The Department proposes to adopt the above new rule to provide the procedure needed for a farmer to file a claim for refund of gasoline and motor fuel excise taxes used in tractors and in transporting biomass from a farm to a facility that produces electricity.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 2:00 p.m. on Monday, March 9, 2009, 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 Secretary 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:

Monday, March 9, 2009

CONTACT PERSON AT AGENCY:

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

Lewis A. Easterly

Alabama Department of Revenue