

1 SB201
2 165121-1
3 By Senator Livingston
4 RFD: Finance and Taxation General Fund
5 First Read: 10-MAR-15

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8 SYNOPSIS: Under existing law, importers of motor fuel
9 pay a tax levied pursuant to the Alabama Terminal
10 Excise Tax.

11 This bill would change the date by which
12 importers importing motor fuel from a bulk plant or
13 some other non-terminal storage location must pay
14 the terminal excise tax.

15
16 A BILL
17 TO BE ENTITLED
18 AN ACT

19
20 Relating to motor fuel excise tax; to amend Section
21 40-17-340, Code of Alabama 1975, by changing the date by which
22 importers importing motor fuel from a bulk plant or some other
23 non-terminal storage location must pay the terminal excise
24 tax.

25 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

26 Section 1. Section 40-17-340, Code of Alabama 1975,
27 is amended to read as follows:

1 "§40-17-340.

2 "(a) Each supplier, importer, blender, permissive
3 supplier, and exporter shall file the monthly return required
4 herein, in a format prescribed by the commissioner, on or
5 before the 22nd day of each calendar month for the preceding
6 month.

7 "(b) Other than importers, the tax levied by this
8 article shall be paid to the department by each taxpayer on or
9 before the 22nd day of each calendar month for the preceding
10 month and shall be accompanied by any required returns. The
11 department may require all or certain taxpayers to file tax
12 returns and payments electronically.

13 "(c) Importers importing motor fuel from a bulk
14 plant or some other non-terminal storage location shall pay
15 the tax levied by this article to the department on or before
16 ~~the 3rd business day following the day of importation, and the~~
17 ~~payment~~ 22nd day of each calendar month for the preceding
18 month and shall be accompanied by any required returns. The
19 department may require all or certain taxpayers to file tax
20 returns and payments electronically.

21 "(d) Importers importing motor fuel acquired at an
22 out-of-state terminal from a supplier who has not precollected
23 the tax imposed under Section 40-17-325 at the time of such
24 removal shall pay the tax so levied to the department on or
25 before the 3rd business day following the day of importation,
26 and the payment shall be accompanied by any required returns.

1 "(e) A supplier or permissive supplier who timely
2 files a return with the payment due may deduct from the amount
3 of tax payable with the return an administrative discount of
4 one half of one percent (.005) of the amount of tax payable to
5 the state."

6 Section 2. This act shall become effective on the
7 first day of the third month following its passage and
8 approval by the Governor, or its otherwise becoming law.