

Section 40-17-160 – Article 3A Liquefied Petroleum Gas Fuel Tax.

Section 40-17-160

Flat fee on vehicles using liquefied petroleum gas or natural gas as fuel.

In lieu of an excise tax on liquefied petroleum gas and natural gas used to propel motor vehicles over the highways of this state, there is hereby levied an annual flat fee on the following classes of vehicles which require a motor vehicle license using liquefied petroleum gas or natural gas as fuel. For all other purposes other than the excise tax, the terms "liquefied petroleum gas" and "natural gas" shall be included with the term gasoline as defined in Section 40-17-30:

Class 1. Passenger automobiles, vans, and trucks and pickups under one ton	\$ 75.00
Class 2. Recreational vehicles and vans and trucks one ton or over but with a rear axle carrying capacity of less than 14,000 pounds	\$ 85.00
Class 3. Bobtail trucks and equivalent vehicles to be defined as any other vehicle having the capacity of carrying a loaded rear axle weight of 14,000 pounds or more	\$150.00
Class 4. Tractor/trailer units	\$175.00

(Acts 1980, No. 80-739, p. 1503, §1; Acts 1981, 3rd Ex. Sess., No. 81-1136, p. 409, §1.)

Section 40-17-161

Annual decal from Liquefied Petroleum Gas Board; reduced fee for vehicles acquired, etc., after September 30 and after December 31; ten-day application period after conversion; display of decal indicating use of liquefied petroleum gas as fuel; penalties.

(a) Every person owning and/or operating such vehicles shall make application for and obtain an annual decal from the Liquefied Petroleum Gas Board which shall serve as an identification marker that said flat fee has been paid. Each decal issued by the Liquefied Petroleum Gas Board shall not exceed a cost of \$5. The decal shall be in such form and of such size as the Liquefied Petroleum Gas Board shall prescribe. Such decal shall be attached or affixed to the vehicle in the place and manner prescribed by the Liquefied Petroleum Gas Board. The first decals provided for in this chapter shall be issued October 1, 1980, for a term of six months and thereafter the term of the decals shall begin at April 1 of each year and expire on March 31 of the following year. If any passenger automobile or truck is acquired, liquefied petroleum gas or natural gas system installed or vehicle put in operation after September 30 the fee shall be one-half the flat fee stated in Section 40-17-160, or after December 31, the fee shall be one-fourth of the flat fee stated in Section 40-17-160. Owners of all newly converted vehicles

must apply for the required decal as provided for in Section 40-17-160 within 10 days of the completion date in which the liquefied petroleum or natural gas system was installed on the vehicle. Failure to submit an application within the 10-day period requires the payment of penalties as prescribed by Section 40-17-164.

(b) In order to easily identify vehicles using liquefied petroleum gas as a motor fuel to police, fire and rescue members, a decal reading "Powered by Liquefied Petroleum Gas" shall be prominently displayed on the rear of any vehicle using liquefied petroleum gas as a motor fuel. The decal colors shall be blue with a white background with the letters no smaller than one inch in size. Provided, however, that such decal shall not be required on liquefied petroleum gas bobtail delivery units.

The board administrator and the board inspectors shall have the power and authority to issue a uniform traffic citation to any person violating the provisions of this section. For the purpose of enforcing this section, there shall be prima facie evidence that a connected, operational liquefied petroleum gas carburetion system, which is part of a dual or switchable gasoline-liquefied petroleum gas system, has been in use, if there is liquefied petroleum gas in the liquefied petroleum gas tank. Any violation of the provisions of this section shall constitute a Class B misdemeanor as defined in Title 13A, and shall be punished as provided by law.

(Acts 1980, No. 80-739, p. 1503, §2; Acts 1981, 3rd Ex. Sess., No. 81-1136, p. 409, §1.)

Section 40-17-162

Remittance of flat fee and cost of decal; disposition of proceeds.

Every person required to make application for and receive a decal under this chapter shall at the time of making said application remit to the Liquefied Petroleum Gas Board the total amount of the flat fee due plus the cost of the decal issued. The proceeds of the flat fee shall be deposited by the Liquefied Petroleum Gas Board in the State Treasury to the credit of the Public Road and Bridge Fund. The proceeds of the decal issuance fee shall be deposited in the State Treasury to the credit of the Liquefied Petroleum Gas Board Fund. Any administration costs relating to such decals shall be paid by the Liquefied Petroleum Gas Board from such fees collected. Said costs are hereby appropriated from the Liquefied Petroleum Gas Board Fund.

(Acts 1980, No. 80-739, p. 1503, §3.)

Section 40-17-163

Rules and regulations.

The Liquefied Petroleum Gas Board is authorized to promulgate any rules and regulations necessary to carry out the provisions of this chapter.

(Acts 1980, No. 80-739, p. 1503, §4.)

Section 40-17-164

Penalty for failure to timely obtain decal; disposition of penalty.

Any person who fails to obtain a current decal within 30 days of the date said decal is required as provided in this chapter, shall be liable for a penalty of 20 percent of the fee required at the date decal is purchased in addition to the fee. Said penalty shall be paid at the same time and in the same manner as the flat fee; and such penalty shall be deposited by the Liquefied Petroleum Gas Board in the State Treasury, to the credit of the Liquefied Petroleum Gas Board Fund.

(Acts 1980, No. 80-739, p. 1503, §5.)

Section 40-17-165

Tax on out-of-state vehicles; remittance; purchase of decals for out-of-state vehicles.

If an out-of-state vehicle comes to a propane or natural gas dealer or supplier in the State of Alabama to purchase fuel, the dealer must collect in lieu of any fees levied by this chapter an amount equal to the current Alabama motor fuel tax in effect as prescribed by Sections 40-17-2 and 40-17-220 and remit these funds to the Alabama LP-Gas Board before the 20th of the following month after the date of the sale. Decals for out-of-state vehicles can be purchased with decal fees and issue fees to be paid as prescribed by Sections 40-17-160 and 40-17-161.

(Acts 1980, No. 80-739, p. 1503, §6; Acts 1981, 3rd Ex. Sess., No. 81-1136, p. 409, §1.)

Section 40-17-166

Exemption of certain vehicles from excise tax.

Any vehicles of the classes described in Section 40-17-160 owned by the state, county, or any incorporated municipality or agency, or instrumentality thereof, or any vehicle not requiring a license plate or motor vehicle license, including but not limited to forklift trucks and agricultural vehicles, shall be exempt from any excise tax levied by the provisions of this chapter.

(Acts 1980, No. 80-739, p. 1503, §7; Acts 1981, 3rd Ex. Sess., No. 81-1136, p. 409, §1.)