

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.)