



**JULIE P. MAGEE**  
Commissioner

# State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
Montgomery, Alabama 36132

**CYNTHIA UNDERWOOD**  
Assistant Commissioner

**MICHAEL E. MASON**  
Deputy Commissioner

**June 3, 2011**

## **NOTICE**

**TO: All Solid Waste Management Facility Permit Holders**

**SUBJECT: Removal of Exemption for Fly Ash, Bottom Ash, Boiler Slag, and Flue Gas Emission Control Wastes**

On May 25, 2011, Governor Robert Bentley signed into law Act Number 2011-258 which became effective immediately at 8:10 a.m. This Act amends Code of Alabama 1975, Section 22-27-2 and Section 22-27-3 relating to solid waste disposal by removing the existing exemption for fly ash waste, bottom ash waste, boiler slag waste, and flue gas emission control waste which result primarily from the combustion of coal or other fossil fuels at electric generating plants. Accordingly, effective at 8:10 a.m. on May 25, 2011, the solid waste disposal fee must be collected/retained by solid waste management facilities (municipal, private and public facilities) on the above categories of waste, and must be reported and remitted on the Quarterly Solid Waste Disposal Fee Report beginning with the quarter ending June 2011, which is due to the Alabama Department of Revenue no later than July 20, 2011.

Should you need further clarification relating to the above waste categories, please contact the:

Alabama Department of Environmental Management Land Division  
P. O. Box 301463  
Montgomery, AL, 36130-1463  
334/271-7700

If you have any questions regarding this notice relating to payment of the solid waste fee, contact us at the address or telephone number shown below.

Alabama Department of Revenue  
Sales, Use & Business Tax Section  
Tobacco Tax Section  
P.O. Box 327555  
Montgomery, AL 36132-7555  
334/242-9627