



**TIM RUSSELL**  
Commissioner

# State of Alabama Department of Revenue

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May 21, 2009

## **NOTICE**

### To All Alabama Underground & Aboveground Storage Tank Trust Fund Charge Taxpayers

On May 20, 2009, Governor Bob Riley signed into law Act Number 2009-589 effective on May 20, 2009 at 8:47 am. The Act amends Section 22-35-3, Code of Alabama 1975, by amending the definition of "Motor Fuels" as follows: "All grades of gasoline including gasohol or any gasoline blend, any components used in any gasoline blend, ethanol, number 1 diesel, number 2 diesel, or any diesel blend, biodiesel, kerosene, and all aviation fuels." Therefore, the Underground and Aboveground Storage Tank Trust Fund charge is now levied on any components used in any gasoline blend, ethanol, any diesel blend, and biodiesel.

Accordingly, the May 2009 return and payment, which is due by June 20, 2009, must reflect the gallons for the above additional fuels. Since the Act became effective immediately, any first withdrawals from bulk of the above referenced fuels that are placed into a cargo tank to be transported to a location in Alabama, and any of the above referenced fuels imported to a location in Alabama are subject to the charge as of May 20, 2009 at 8:47 am.

In addition, the Act also provides for the possibility of a rate increase up to \$0.02 per gallon. The Alabama Environmental Management Commission upon recommendation of the Alabama Underground and Aboveground Storage Tank Trust Fund Management Board will determine if the rate will increase or remain unchanged.

Should you have questions, we may be reached at the below address or telephone number.

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