

ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES
Code of Alabama 1975, Sections 40-23-31 and 40-23-83

810-6-5-.33. Alabama Drycleaning Environmental Response Trust Fund – Owner of an Abandoned Drycleaning Facility or Impacted Third Party.

(1) Unless otherwise defined herein, the definitions of terms set forth in Section 22-30D-3, Code of Alabama 1975, are incorporated by reference herein.

(2) The term “department” as used in this rule shall mean the Alabama Department of Environmental Management (ADEM), or any successor, department, or agency of the state.

(3) The term “registration fee” as used in this rule shall mean the Alabama Drycleaning Environmental Response Trust Fund fee created in Section 22-30D-6, Code of Alabama 1975, against every person owning any abandoned drycleaning facility who suspects contamination or discovers contamination at any abandoned drycleaning facility or against any impacted third party who has reported contamination on its real property to the department and who elects to register each contaminated site with the department and the board.

(4) Section 22-30D-6 creates a registration fee in the amount of five thousand dollars (\$5000) per year per site on owners of abandoned drycleaning facilities or impacted third parties electing to register each site with the department and the board. The registration fee shall be paid to the Department of Revenue prior to receipt of any payment from the fund and is due until such time as the site is subject to no further action by ADEM.

(5) The registration fee shall be paid annually by each registered owner of an abandoned drycleaning facility or registered impacted third party to the Department of Revenue on April 1, and shall become delinquent on the 20th day of April. No discount is allowed for timely payment of the registration fee.

(6) Registered owners of abandoned drycleaning facilities or impacted third parties shall submit the registration fee on forms furnished by the Department of Revenue. The payment forms shall require the following information:

(a) Owner of abandoned drycleaning facility or impacted third party’s legal name, complete address, and account number,

(b) Owner of abandoned drycleaning facility or impacted third party’s Federal Employer Identification Number,

(c) Owner of abandoned drycleaning facility or impacted third party’s telephone number,

(d) Name and position of contact person,

(e) Address of abandoned drycleaning facility site or real property contamination site,

(f) Signature of individual, partner, or corporate officer,

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810-6-5-.33. (Continued)

(g) Date signed,

(h) Total trust fund fee due.

(7) Upon receipt of a registration fee from an owner of an abandoned drycleaning facility or impacted third party, the Department of Revenue shall provide a certificate of registration containing the following information:

(a) Owner of abandoned drycleaning facility or impacted third party's legal name, address, and account number,

(b) Date of approval or issuance by the Department of Revenue,

(c) Statement of the purpose of the certificate.

(8) The Alabama Drycleaning Environmental Response Trust Fund fee shall be administered and collected in accordance with the uniform revenue procedures set forth in Chapter 2A of Title 40, Code of Alabama 1975, along with the procedures outlined in Section 22-30D-6. (Adopted through APA effective June 12, 2001)