810-6-5-.34. Alabama Drycleaning Environmental Response Trust Fund – Drycleaning Facilities.

(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 owner or operator of a drycleaning facility electing to contribute to a drycleaning self-insurance program, which will cover the cost to investigate, assess, and, if necessary, remediate sites contaminated by drycleaning agents.

(4) The term “gross receipts” as used in this rule shall mean all actual receipts, but excluding gross receipts derived from alterations of garments, at a drycleaning facility, valued in money, without any deduction on account of the cost of such operation, the costs of materials used, labor or service costs, interest paid, or any other expenses whatsoever and without any deduction on account of losses including gross receipts derived from wholesale drycleaning and laundering of garments, apparel, or fabrics for other drycleaning facilities not owned by the owner or operator; but excluding any gross receipts derived from the drycleaning or laundering of garments, apparel, or fabrics owned by the owner or operator.

(5) Section 22-30D-6 creates an annual registration fee against an owner or operator of an existing drycleaning facility as of May 24, 2000, against each new owner or operator of a drycleaning facility coming into existence after May 24, 2000 who acquires an existing drycleaning facility after May 24, 2000, and against each new owner or operator who establishes a new drycleaning facility after May 24, 2000, each of which elect to be covered pursuant to Section 22-30D-4. Annual registration fees are against each owner or operator, regardless of the number of drycleaning facilities owned or operated by the owner or operator. The annual registration fee amounts are due as follows:

(a) Each owner or operator of an existing drycleaning facility as of May 24, 2000 shall pay an annual registration fee equal to two percent (2%) of the gross receipts earned in Alabama during the prior calendar year, not to exceed a total registration fee of twenty-five thousand dollars ($25,000) per year.

(b) Each new owner or operator who acquires an existing drycleaning facility after May 24, 2000 shall pay for the first year the owner or operator owns or operates the acquired drycleaning facility, a registration fee equal to two percent (2%) of the gross receipts earned in Alabama by the prior owner or operator during the prior calendar year less whatever sum the prior owner or operator has paid as a registration fee for that same year, not to exceed a total registration fee of twenty-five thousand dollars ($25,000). Each new owner or operator shall pay for the second year and subsequent years, an annual registration fee equal to two percent (2%) of the gross receipts earned in Alabama during the prior calendar year, not to exceed a total registration fee of twenty-five thousand dollars ($25,000) per year.

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(c) Each new owner or operator coming into existence who establishes a new drycleaning facility after May 24, 2000 shall pay a one-time registration fee in the amount of five thousand dollars ($5,000) for the first year of operation and shall pay, for the second year of operation, an annual registration fee equal to the greater of five thousand dollars ($5,000) or two percent (2%) of the gross receipts earned by the new owner or operator during the period of the first calendar year that the new owner or operator was in business, not to exceed a total registration fee of twenty-five thousand dollars ($25,000). For each year thereafter, the new owner or operator shall pay the annual registration fee provided for in paragraph (5)(a) of this rule.

(d) The registration fee shall be paid quarterly by each owner or operator to the Department of Revenue, one-fourth (1/4) on April 1, one-fourth (1/4) on July 1, one-fourth (1/4) on October 1, and one-fourth (1/4) on January 1, and shall be due on or before the nineteenth (19th) day of each said month. The registration fee shall be paid on forms furnished by the Department of Revenue. No discount is allowed for timely payment of the registration fee.

(6) Registered owners or operators of drycleaning facilities shall submit the ADEM registration form, the registration fee, and the registration fee payment form to the Department of Revenue. The registration fee payment form shall require the following information:

(a) Owner or operator’s legal name, complete address, and account number,

(b) Owner or operator’s Federal Employer Identification Number,

(c) Owner or operator’s telephone number,

(d) Name and position of contact person,

(e) Signature of sole proprietor, partner, or corporate officer,

(f) Date signed,

(g) Statements indicating the applicable type of owner or operator of drycleaning facility,

(h) Amount of gross receipts earned in previous calendar year,

(i) Total annual trust fund fee due,

(j) Quarterly trust fund fee due,

(k) Penalties due, if applicable,

(l) Interest due, if applicable,

(m) Total trust fund fee due for quarter.
810-6-5-.34. (Continued)

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

(a) Owner or operator'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.

The certificate of registration shall be conspicuously posted by the owner or operator of the drycleaning facility.

(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)