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State of Alabama Department of Revenue

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NOTICE

ALL LICENSED AVIATION FUEL PURCHASERS IN ALABAMA

On May 8, 2013, Governor Robert Bentley signed into law Act 2013-200 with the effective date being May 8, 2013.

This Act removes the provision for a licensed supplier to claim a credit on the monthly terminal excise tax return for sales of jet fuel to air carriers that purchase jet fuel in a Foreign Trade Zone for use in all cargo international flights.

Based upon this Act, the licensed aviation fuel purchaser can apply for a refund of the excise tax paid to Alabama on a monthly basis for jet fuel sold to a “certificated or licensed air carrier that purchases jet fuel within this state and uses the jet fuel to propel aircraft powered by jet or turbine engines operated in scheduled all-cargo operations being conducted on international flights or in international commerce.”

The refund provision is retroactive to October 1, 2012.

If you have any questions pertaining to this matter, please contact this office at the address or telephone number shown below.

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