



**JULIE P. MAGEE**  
Commissioner

# State of Alabama Department of Revenue

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

**September 4, 2012**

**CYNTHIA UNDERWOOD**  
Assistant Commissioner

**MICHAEL E. MASON**  
Deputy Commissioner

## **N O T I C E**

### **ALL LICENSED DISTRIBUTORS WITH A TAX-FREE INVENTORY OF MOTOR FUEL IN ALABAMA**

#### **ALABAMA FLOOR STOCKS TAX RETURN**

On June 9, 2011, Governor Robert Bentley signed into law Act 2011-565 with the effective date of this Act being October 1, 2012. This Act changes the level of taxation from the distributor level to the terminal rack or upon import into Alabama.

Due to the law change, those licensed distributors with a tax-free inventory of motor fuel in Alabama as of September 30, 2012 will be required to complete an Alabama Floor Stocks tax return. The return is due on or before November 15, 2012.

If the tax-free inventory will not be in terminal storage as of October 1, 2012, then the tax will be due on the inventory on or before December 31, 2012.

If you will be a licensed supplier and the tax-free inventory will be in terminal storage in Alabama as of October 1, 2012, then no tax will be due on that inventory. The licensed supplier's ending inventory as of September 30, 2012 will be reported by the terminal operator as beginning inventory on the terminal operator monthly report for the October 2012 period.

The return must be filed on paper and will be available on October 1, 2012 to be downloaded from our website at <http://www.revenue.alabama.gov/motorfuels/racktax.html>.

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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