



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

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

May 4, 2012

CYNTHIA UNDERWOOD
Assistant Commissioner

MICHAEL E. MASON
Deputy Commissioner

NOTICE

ALL LICENSED DISTRIBUTORS OF MOTOR FUEL IN ALABAMA

ALABAMA TERMINAL EXCISE TAX ACT

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.

Article 12 of Chapter 17 of Title 40, Code of Alabama 1975, as amended requires persons to report certain taxes on a form prescribed by the department and to pay the amount of taxes shown due. Pursuant to Chapter 30 of Title 40, the department is authorized to accept tax returns reported on an electronic form filed electronically.

Effective October 1, 2012 the following returns and reports will be required to be filed electronically:

- (a) Supplier/Permissive Supplier Monthly Return,
- (b) Terminal Operator Monthly Report,
- (c) Terminal Operator Annual report,
- (d) Importer Monthly Return,
- (e) Exporter Monthly Return,
- (f) Transporter Monthly Report, and
- (g) Blender Monthly Tax Report.

As of the October 2012 filing period, licensed suppliers, permissive suppliers, terminal operators, importers, exporters, transporters, and blenders can file their Alabama tax returns electronically in XML format. Please contact your software vendor or accounting service to see if they support the Alabama electronic fuel tax returns.

The software that will be used to file in the XML format must be approved by the Alabama Department of Revenue. Information concerning electronic filing and a listing of potential vendors can be found at <http://www.revenue.alabama.gov/MFET/>.

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

**ALABAMA DEPARTMENT OF REVENUE
BUSINESS & LICENSE TAX DIVISION
MOTOR FUELS SECTION
P. O. BOX 327540
MONTGOMERY, ALABAMA 36132-7540
(334) 242-9608
(334) 242-1199 (Fax)**