

# Alabama Department of Revenue

News Release  
Jan. 12, 2009

## Farmers' Gasoline Tax Refund Deadline March 31

*Montgomery*— March 31 is the deadline for Alabama farmers to file their 2008 state gasoline tax refund claims with the Alabama Department of Revenue. The ADOR advises that this year's filing includes some important new refund guidelines that farmers should be aware of before they file their 2008 refund claims.

A recent law change affecting the latter part of the 2008 refund claim year allows Alabama farmers transporting biomass to electricity-generating facilities to receive a fuel tax refund up to \$1,000 and also extends farmers' fuel tax refund provisions to include clear motor fuel used on the farm in tractors and other farm machinery attached to tractors.

Since the 2008 refund claim year will be a transition year that requires the use of refund procedures under both old and new guidelines, the department advises that farmers will be required to file two refund claim forms for the 2008 year.

"One refund claim form will apply to taxes on gasoline purchased from Jan. 1, 2008, through Aug. 5, 2008. The refund rate for that period is 15 cents per gallon and will only apply to the amount of gasoline that was used in tractors or any auxiliary engines attached to tractors. It will not include motor fuel.

"The second refund claim will apply to taxes on gasoline and motor fuel purchased from Aug. 6, 2008, through Dec. 31, 2008. The refund rate will be 11 cents per gallon, and in addition to allowable on-farm uses, it will apply to allowable off-farm uses as well," explained State Revenue Commissioner Tim Russell.

Farmers who have previously filed refund claims with the ADOR were mailed forms beginning Jan. 6. Any individual qualifying for a refund may obtain a claim form by writing to the following address: Alabama Department of Revenue, Sales, Use and Business Tax Division, Motor Fuels Section, Post Office Box 327540, Montgomery, AL 36132-7540, or telephone (334) 242-9608.

After Jan. 15, 2009, forms will also be available at all county extension agent offices and all Alabama Department of Revenue Taxpayer Service Centers.

For more information, farmers may contact the department's Motor Fuels Section at (334) 242-9608, or email [Steve.Dubose@revenue.alabama.gov](mailto:Steve.Dubose@revenue.alabama.gov).

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