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Commissioner

State of Alabama Department of Revenue

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September 13, 2016

NOTICE

ACT 2015-54 –DEPARTMENT OF REVENUE ALABAMA INSPECTION FEE PERMIT REQUIRED BY OCTOBER 1, 2016

The Department of Revenue has mailed three notices regarding the requirements for obtaining a new Alabama Inspection Fee Permit. Based upon information received from the Department of Agriculture and Industries, you have an inspection fee permit with them which will no longer be effective as of October 1, 2016. If you need an Inspection Fee Permit from the Department of Revenue, the application and bond forms are available on our website at <https://revenue.alabama.gov/motorfuels/inspectfee.cfm>.

Effective October 1, 2016, if you do not have an inspection fee permit issued by the Department of Revenue, your supplier will be required to collect the inspection fee on dyed diesel fuel, dyed kerosene, and lubricating oil from you. You will no longer be allowed to purchase these products in Alabama without the inspection fee and it is illegal for you to import these products. Applications and bonds for the new Alabama Inspection Fee Permit will be processed in the order received. If you wait until the last of September to apply, the ADOR cannot guarantee that your permit will be issued by October 1, 2016. Permits will be effective based upon the date approved by the Department of Revenue. Permits **will not** be back dated to a prior effective date. Refunds will not be issued for any purchases or sales made to non-permit holders prior to the effective date of the permit.

Gasoline products will be reported on the monthly terminal excise tax return beginning with the October 2016 return, unless you are a supplier selling gasoline at the terminal rack to a licensed exempt entity other than the federal government. If you have gasoline stored below the rack in a bulk tank as of September 30, 2016, not at the retail level, you will be required to file a floor-stocks return and remit payment on the gasoline in bulk storage by December 31, 2016.

Any updates or notices regarding the transfer of the inspection fee to the ADOR will be posted on our website at <https://revenue.alabama.gov/motorfuels/inspectfee.cfm>. If you have any questions pertaining to this notice, please contact this office at the address or telephone number shown below.

ALABAMA DEPARTMENT OF REVENUE
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MOTOR FUELS SECTION
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