



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
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September 20, 2012

CYNTHIA UNDERWOOD
Assistant Commissioner

MICHAEL E. MASON
Deputy Commissioner

NOTICE

ALABAMA TERMINAL EXCISE TAX ACT

On October 1, 2012, Act 2011-565, The Alabama Terminal Excise Tax Act will become effective. This Act moves the point of taxation on motor fuel to the terminal rack. The tax rates per gallon on the motor fuel impacted by this Act are as follows:

Gasoline	\$.16
Diesel Fuel	\$.19
Aviation Gasoline	\$.095
Jet Fuel	\$.035

In addition to the rates above, the Wholesale Oil License/Import Fee of \$.0075 per gallon is due on all diesel fuel sold across the rack at a terminal in Alabama. Also, a permissive supplier must collect the fee from the entity that purchases diesel fuel for import into Alabama for resale. This fee is due to the department within two weeks from the beginning of the fiscal year on the diesel fuel sold during the preceding fiscal year.

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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