



ALABAMA DEPARTMENT OF REVENUE  
BUSINESS & LICENSE TAX DIVISION  
MOTOR FUELS SECTION

B&L: MFE-APP  
8/14

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[www.revenue.alabama.gov](http://www.revenue.alabama.gov)

# Alabama Application for Fuel Tax Exemption License

For Exempt Entities as Listed in Section 40-17-332(j)

NAME OF EXEMPT ENTITY	FEIN
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PHYSICAL ADDRESS

CITY	STATE	ZIP
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CONTACT PERSON	TELEPHONE NUMBER ( )
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E-MAIL ADDRESS

MAILING ADDRESS (IF DIFFERENT FROM ABOVE)

CITY	STATE	ZIP
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COUNTY

**TYPE OF ENTITY: (check one)**

- United States Government Agency
- County Governing Body
- Incorporated Municipal Governing Body
- City and County Boards of Education
- Alabama Institute For Deaf and Blind
- Department of Youth Services School District
- Private and Church School Systems (K-12)

UNDER PENALTIES OF PERJURY, I declare that this application is true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_

*Please review instructions for additional information.*

**NOTE: This license allows exempt entities to purchase gasoline and diesel fuel excise tax-free if the fuel is for the licensed exempt entity's own use only. Any tax exempt fuel purchased by the licensed exempt entity cannot be resold to another entity.**

## Instructions for Preparing Alabama Application for Fuel Tax Exemption License (Form B&L: MFE-APP)

Exempt entities that receive a license as provided in Section 40-17-332(j) will be allowed to purchase gasoline and diesel fuel state excise tax-free from a licensed distributor, licensed supplier, or credit card issuer.

### Qualified Applicants

1. United States government and any agency thereof.
2. Governing bodies of counties and municipalities of this state. Alabama Motor Fuel Regulation No. 810-8-1-.01 defines a governing body as “The governing body of a county or incorporated municipality is that body of the county or incorporated municipality which performs the legislative function and has ultimate power to determine policies of the county or incorporated municipality and controls the activities of the county or incorporated municipality.” Separate entities that are not part of the governing body do not qualify for the state fuel tax exemption.
3. City and county boards of education of this state.
4. The Alabama Institute for Deaf and Blind, the Department of Youth Services school district, and private and church school systems as defined in Section 16-28-1, *Code of Alabama 1975*, and which offer essentially the same curriculum as offered in grades K-12 in the public schools of this state.

**Please complete the application. The application with original signature must be mailed back to the Motor Fuels Section. Once the application is approved, then the fuel tax exemption license will be mailed to the exempt entity.**

**Additional information may be requested** and must be provided as proof to support that an entity is a qualified applicant, i.e. articles of incorporation, organizational documents, or any other supporting documentation.