



VERNON BARNETT
Commissioner

State of Alabama Department of Revenue

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January 15, 2019

NOTICE

Motor Fuel Single Point Tax Rate Requirements

Current Fuel Tax Rate Notification Requirements

Act 2018-469, which authorizes the motor fuel single point filing system for county and municipal fuel taxes, requires that the local taxing jurisdiction must submit a listing of the motor fuel tax rates by fuel type for gasoline, diesel, CNG/LNG or any other motor fuel type, levied or administered by the local taxing jurisdictions which are calculated on a per gallon basis, **no later than May 1, 2019**. Included with this notice are forms to be completed by your jurisdiction and submitted to the Department by **February 15, 2019**. Please note that motor fuel tax rates as provided by the locality to the Department will be posted on the Department's website. If your locality does not levy a motor fuel tax, please submit a letter or email to our office by **February 15, 2019** to certify that you do not levy a motor fuel tax.

Additional or New Fuel Tax Rate Notifications

In accordance with Acts 2018-469 and 2018-150, the local taxing jurisdictions must give the Department of Revenue 60 days' written notice for any new or amended motor fuel tax rates and the effective date of the new or amended tax levy must be the first day of the third month following the Department's receipt of the proper notification. The Department will notify registered local taxpayers of rate changes for state-administered taxes only and encourages all non-state administered localities to notify their taxpayers of any rate changes as soon as possible to allow for a smoother rate transition. Failure of the local taxing jurisdiction or the Department of Revenue to provide the prescribed notice will not invalidate the tax levy.

Questions

If you have any questions, you may contact the Motor Fuels Section at the address or telephone number below. Thank you for your time and assistance in this matter.

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