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Commissioner

# State of Alabama Department of Revenue

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July 24, 2019

## **NOTICE**

### **Gasoline and Undyed Diesel Fuel Excise Tax Law Changes**

On March 12, 2019, Governor Kay Ivey signed into law Act 2019-2 also known as the Rebuild Alabama Act. **The changes that take effect September 1, 2019** are summarized below:

#### **Tax Increase**

Effective September 1, 2019, the gasoline and undyed diesel excise taxes will increase by \$.06 per gallon to \$.24 per gallon for gasoline and to \$.25 per gallon for undyed diesel.

#### **Tax Return Due Date**

The due date of the return and payment for all motor fuel taxes, other than the 3-day voucher and payment as required in Section 40-17-340(d), Code of Alabama, has been **changed from the 22<sup>nd</sup> to the 20<sup>th</sup> day of the month following the month in which the tax accrues**. This change applies to the Blender, Exporter, Importer, and Supplier returns and payments (Alabama Terminal Excise Tax Act 2011-565 and amendments). The due date for the September 2019 period returns and payments is October 21, 2019 (Oct. 20<sup>th</sup> is on a Sunday).

#### **Floor-Stocks Tax**

Any wholesale distributor holding motor fuel in inventory outside of the bulk transfer/terminal system on the effective date of each tax increase levied by this Act shall be liable for the additional excise tax. This does not include product located at a retail service station. A floor-stocks tax return shall be filed and the tax paid on or before the last day of the third month following the tax increase. Beginning October 1, 2019, the floor-stocks return can be found by accessing our webpage at <https://revenue.alabama.gov/forms/> and typing in "floor-stocks" in the search box. This form must be filed manually with the department. **The floor-stocks tax return and payment for the tax increase effective September 1, 2019 shall be due on or before December 31, 2019.**

#### **Questions**

If you have any questions pertaining to this notice, please contact this office at the address or telephone number shown below or via email at [mft@revenue.alabama.gov](mailto:mft@revenue.alabama.gov).

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