

**ALABAMA DEPARTMENT OF REVENUE  
BUSINESS & LICENSE TAX DIVISION  
UNDERGROUND AND ABOVE GROUND STORAGE TANK TRUST FUND RULE**

**810-7-1-.21. Electronic Filing and Payment of the Alabama Underground and Aboveground Storage Tank Trust Fund Charge.**

(1) Code of Alabama 1975, Section 22-35-5(b), requires operators of motor fuels bulk facilities from which a first withdrawal from bulk is made and importers of motor fuels into the State of Alabama to report storage tank trust fund charges on a form prescribed by the Department of Revenue and to remit the fee required to be retained or collected during the preceding month to the Department of Revenue. Pursuant to chapter 30 of Title 40, Code of Alabama 1975, the Department is authorized to accept tax returns reported on an electronic form filed electronically.

(2) Electronic filing of the Underground and Aboveground Storage Tank Trust Fund Charge return will become available on January 3, 2011. However, effective July 1, 2011, the monthly Underground and Aboveground Storage Tank Trust Fund Charge return will be required to be filed electronically.

(3) Under certain circumstances a taxpayer may request a waiver from the Commissioner of Revenue to file in another department approved manner. These circumstances include:

- (a) No Computer,
- (b) No Internet Access,
- (c) Incompatible Computer Hardware,
- (d) Any special circumstance (i.e. physical disability) deemed worthy of a waiver by the Commissioner of Revenue

1. A request for waiver must be submitted in writing and include the business name and address, account number and reason(s) why a method other than the prescribed method is necessary.

(4) The storage tank trust fund charge return will be considered timely filed when due if filed electronically by the last day before the return is considered delinquent. The amount due with the return will be considered timely paid if paid in accordance with the rules of the electronic funds transfer provider.

(Statutory Authority §§ 40-2A-7(a)(5), 22-35-5(b)5, and Title 40, Chapter 30, Code of Alabama 1975,) (Effective June 15, 2011)