



**JULIE P. MAGEE**  
Commissioner

# State of Alabama Department of Revenue

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September 1, 2016

## NOTICE

### **ACT 2015-54 –DEPARTMENT OF REVENUE ALABAMA INSPECTION FEE PERMIT REQUIRED BY OCTOBER 1, 2016**

On April 17, 2015, Governor Robert Bentley signed Act 2015-54 which amended the statutes regarding the inspection fee and the excise tax. Effective October 1, 2016, the agricultural inspection fee of \$.02 per gallon will be added to the gasoline excise tax and the administration of the inspection fee for dyed diesel fuel, dyed kerosene, and lubricating oil will be transferred to the Alabama Department of Revenue (ADOR). The first inspection fee return, which will include dyed diesel fuel, dyed kerosene, and lubricating oil, will be filed with ADOR for October 2016 which will be due no later than November 21, 2016 (the actual due date of the 20<sup>th</sup> is on a Sunday). The inspection fee return must be filed electronically through My Alabama Taxes (MAT).

#### **You must obtain an inspection fee permit before October 1, 2016, if you are:**

- The first seller of dyed diesel, dyed kerosene, or lubricating oil in Alabama.
- Importing dyed diesel, dyed kerosene, or lubricating oil into Alabama or exporting dyed diesel, dyed kerosene, or lubricating oil out of Alabama.
- A supplier or permissive supplier that sells gasoline or undyed diesel fuel directly to a licensed exempt entity other than the federal government or that sells dyed diesel or dyed kerosene to an importer that does not have a valid inspection fee permit.
- Going to need to purchase dyed diesel, dyed kerosene, or lubricating oil without the fee from another permit holder and be responsible for remitting the fee to the ADOR.
- Making any sales of dyed diesel fuel, dyed kerosene, or lubricating oil to another permit holder or exempt entity.
- Selling any dyed diesel fuel or dyed kerosene at a reduced rate.

To obtain the inspection fee permit, a new application and bond in the amount of \$5,000.00 must be mailed to the ADOR to the address below. You should submit the application and completed bond form at the same time. These forms are available on our website at <https://revenue.alabama.gov/motorfuels/inspectfee.cfm>. If you wait until the last of September to apply, the ADOR cannot guarantee that your permit will be issued by October 1, 2016. Applications will be processed upon receipt of the completed application and bond form.

Any updates or notices regarding the transfer of the inspection fee to the ADOR will be posted on our website at <https://revenue.alabama.gov/motorfuels/inspectfee.cfm>. If you have any questions pertaining to this notice, please contact this office at the address or telephone number shown below.

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MOTOR FUELS SECTION  
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