

# Alabama Department of Revenue

News Release  
May 29, 2009

## Fuel Bulk Facility Operators: Underground/Aboveground Storage Tank Trust Fund Charge Reporting Changes

Montgomery—Last week, the Alabama Department of Revenue notified all taxpayers having Alabama Underground and Aboveground Storage Tank Trust Fund Charge accounts of important changes made in Alabama's motor fuels law that will affect their May 2009 return reporting and payment due June 20, 2009.

In a notice dated May 21, 2009, the ADOR informed taxpayers that Act 2009-589, effective May 20, 2009, amended the definition of "motor fuels" to include components used in any gasoline blend, ethanol, any diesel blend, and biodiesel. As a result, the Underground and Aboveground Storage Tank Trust Fund Charge is now levied on any of these components, and the May 2009 return and payment, due June 20, 2009, filed by bulk facility operators, must reflect charges on these fuels or fuel blend withdrawals.

The Alabama Underground and Aboveground Storage Tank Trust Fund charge is collected by the operator of the bulk facility and is imposed on the first withdrawal of a motor fuel from bulk storage in Alabama and on motor fuels imported into Alabama. The charge is based on invoiced gallons of no less than \$.003 per gallon and no more than \$0.01 per gallon as annually recommended by the Underground and Aboveground Storage Tank Trust Fund Management Board. The current rate is \$0.01 per gallon.

Act 2009-589 also provides for an increase in the current rate up to \$0.02 per gallon upon recommendation by the Underground and Aboveground Storage Tank Trust Fund Management Board. The fuel charge is earmarked for the Alabama Underground and Aboveground Trust Fund, administered by the Alabama Department of Environmental Management.

For more information concerning the reporting and payment of the fuel charge, taxpayers may contact the department's Sales, Use, and Business Tax Division at 334.242.9627.

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