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June 20, 2017

NOTICE

ACT 2017-423

Water, Sewer & Fire Protection Districts Exempt from Taxation

On May 26, 2017, Governor Kay Ivey signed Act 2017-423 into law which amended Section 11-89-16, Code of Alabama 1975, to exempt the districts that are incorporated pursuant to the provisions of Section 11-89-4, Code of Alabama 1975, from all taxation in the State of Alabama. If the water, sewer, or fire protection district has been issued a certificate of incorporation pursuant to Section 11-89-4, Code of Alabama 1975, the district may apply for a quarterly refund for the state gasoline or diesel fuel excise taxes paid by the district for purchases made on or after August 1, 2017. To qualify for a refund, the gasoline or diesel fuel must be purchased by the district and the district must own the vehicle(s). You can file electronically through My Alabama Taxes (MAT) at <http://myalabamataxes.alabama.gov> or copies of the gasoline and diesel fuel refund petitions are available on our website at <http://revenue.alabama.gov/motorfuels/forms.cfm>. The district must attach a copy of the purchase invoice(s) or a credit card report that shows the date of purchase, the name and location of vendor, product type, invoice number, and the number of gallons purchased to the refund petition.

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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