
ORDER OF THE COMMISSIONER OF REVENUE

I, Vernon Barnett, Commissioner of the Alabama Department of Revenue, pursuant to the power granted to me under §40-2-11, Code of Alabama 1975, hereby declare that because there is a state of emergency resulting from a winter weather event, it is necessary to assist and expedite all efforts of relief. In order to accommodate this need and provide assistance to the citizens affected by this severe weather event, I hereby order the temporary suspension of the motor fuel exporter, importer, and transporter licensing requirements associated with the Alabama Terminal Excise Tax for exporters, importers, or transporters supporting disaster relief efforts by engaging in the export of motor fuel from Alabama to areas in other states impacted by the severe weather event for which a state of emergency or disaster has been declared or the import of motor fuel into areas in Alabama for which a state of emergency or disaster is declared.

Nothing in this Executive Order shall be construed to permit any waiver of any additional requirements under the Alabama Terminal Excise Tax, including the requirement for suppliers to collect and remit the destination state tax, or from any statute, rule, order, or other legal requirement not specifically waived herein.

Because of the ongoing state of emergency resulting from the potential winter weather event, this Executive Order shall be effective until the end of thirty (30) days after the signing of the Executive Order.

Entered this 23 day of January 2026.

SIGNED



Vernon Barnett, Commissioner
Alabama Department of Revenue

ATTEST



Jennifer Byrd, Deputy Commissioner
Alabama Department of Revenue