



VERNON BARNETT
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

JOE W. GARRETT, JR.
Deputy Commissioner
CURTIS E. STEWART
Deputy Commissioner
BRENDA R. COONE
Deputy Commissioner
MICHAEL D. GAMBLE
Deputy Commissioner

How Water, Sewer, and Fire Districts Can Claim Gasoline, Diesel Exemptions

MONTGOMERY, June 22, 2017 – In accordance with Act 2017-423, water, sewer, and fire districts that have been properly issued a certificate of incorporation may apply for a quarterly refund of state gasoline or diesel fuel excise taxes paid for purchases made on or after Aug. 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). Districts may file electronically through [My Alabama Taxes](#) (MAT), or copies of the gasoline and diesel fuel refund petitions are available on the Alabama Department of Revenue's website at <http://revenue.alabama.gov/motorfuels/forms.cfm>. The district must attach to the refund petition 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.

For more information, contact the Motor Fuels Section of ADOR's Business and License Tax Division at 334-242-9608, fax to 334-242-1199, or mail to P.O. Box 327540, Montgomery, AL 36132-7540.

To view the department's full notice, visit
<http://revenue.alabama.gov/motorfuels/notices/WaterDistrictsExemptfromTax.pdf>.

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Media contact for more information:

ADOR Communications/Publications Division

Frank.miles@revenue.alabama.gov

Amanda.collier@revenue.alabama.gov

Telephone: 334-242-1390; FAX: 334-242-0550

Website: <http://www.revenue.alabama.gov/>