

**ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES**  
**Code of Alabama 1975, Sections 40-23-31 and 40-23-83**

**810-6-5-.35. Alabama Drycleaning Environmental Response Trust Fund – Wholesale Distributors of Drycleaning Agents.**

(1) Unless otherwise defined herein, the definitions of terms set forth in Section 22-30D-3, Code of Alabama 1975, are incorporated by reference herein.

(2) The term “registration fee” as used in this rule shall mean the Alabama Drycleaning Environmental Response Trust Fund fee created in Section 22-30D-6, Code of Alabama 1975, against every wholesale distributor electing to contribute to a drycleaning self-insurance program which will cover the cost to investigate, assess, and, if necessary, remediate sites contaminated by drycleaning agents.

(3) The term “department” as used in this rule shall mean the Alabama Department of Environmental Management (ADEM), or any successor, department, or agency of the state.

(4) Section 22-30D-6 creates an annual registration fee in the amount of \$5000 (five thousand dollars) on wholesale distributors selling drycleaning agents to drycleaning facilities in Alabama. The registration fee applies only to wholesale distributors electing to be covered pursuant to Section 22-30D-4.

(5) The registration fee shall be paid annually by each wholesale distributor to the Department of Revenue on April 1, and shall become delinquent on the 20<sup>th</sup> day of April. No discount is allowed for timely payment of the registration fee.

(6) Registered wholesale distributors shall submit the registration form provided by the department to the Department of Revenue. Registered wholesale distributors shall also submit the annual registration fee to the Department of Revenue on forms furnished by the Department of Revenue. The payment forms shall require the following information:

- (a) Wholesale distributor’s legal name, complete address, and account number,
- (b) Wholesale distributor’s Federal Employer Identification Number,
- (c) Wholesale distributor’s telephone number,
- (d) Name and position of contact person,
- (e) Signature of sole proprietor, partner, or corporate officer,
- (f) Date signed,
- (g) Payment due date,
- (h) Annual trust fund fee due,
- (i) Penalties due, if applicable,
- (j) Interest due, if applicable,

(Continued)

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**810-6-5-.35. (Continued)**

(k) Total fee due.

(7) Upon receipt of a registration fee from a wholesale distributor, the Department of Revenue shall provide a certificate of registration containing the following information:

- (a) Wholesale distributor's legal name, address, and account number,
- (b) Date of approval or issuance by the Department of Revenue,
- (c) Statement of the purpose of the certificate.

The certificate of registration shall be conspicuously posted by the wholesale distributor.

(8) The Alabama Drycleaning Environmental Response Trust Fund fee shall be administered and collected in accordance with the uniform revenue procedures set forth in Chapter 2A of Title 40, Code of Alabama 1975 along with the procedures outlined in Section 22-30D-6. (Adopted through APA effective June 12, 2001)