

APA-6
10/96

**ECONOMIC IMPACT STATEMENT
FOR APA RULE
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

Rule No: 810-8-1-.05.01

Rule Title: IFTA Motor Fuel Marker /License Enforcement

 New Amend X Repeal Adopt by Reference

- NO
 YES

This rule has no economic impact.

This rule has an economic impact, as explained below:

1. NEED/EXPECTED BENEFIT OF RULE:
2. COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:
3. EFFECT OF THIS RULE ON COMPETITION:
4. EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:
5. EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:
6. SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:
7. THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE:
8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND

BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE
BENEFITS AND BURDEN COMPARISON:

9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC
HEALTH:

10. DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH
IF THE RULE IS NOT IMPLEMENTED:

11. OTHER COMMENTS:

APA-2
11/96

**ALABAMA DEPARTMENT OF REVENUE
Business & License Tax Division**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-8-1-.05.01 IFTA Motor Fuel Marker/License Enforcement

INTENDED ACTION: Repeal an existing rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the above rule because it is no longer necessary due to the adoption of Administrative Rule 810-5-9-.01, International Fuel Tax Agreement.

RULE NO. & TITLE

810-8-1-.60 Credit Card Issuer Petition for Refund for Gasoline & Undyed Diesel Fuel Purchases by Licensed Exempt Entities.

INTENDED ACTION: Adopt a new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above new rule to provide a procedure where credit card issuers can file for a refund of the state gasoline and diesel fuel excise taxes when a licensed exempt entity uses their credit card to purchase gasoline and diesel fuel at a fixed retail pump.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 10:00 a.m. on Wednesday, June 6, 2012, in the Office of the Legal Division, Room 3114, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at www.revenue.alabama.gov/rulehear.html.

All interested parties may present their views in writing to the **Deputy Commissioner of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Wednesday, June 6, 2012

CONTACT PERSON AT AGENCY:

Patricia Toles
Alabama Department of Revenue
4131 Gordon Persons Building
Montgomery, Alabama 36132
(334) 242-1380



Michael E. Mason, Deputy Commissioner
Alabama Department of Revenue

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810-8-1-.05.01 IFTA Motor Fuel Marker/License Enforcement. **(REPEALED)**

(1) By virtue of the authority granted to the Commissioner of the State Department of Revenue under the provisions of Title 40, Chapter 17, Section 150, and Title 40, Chapter 17, Section 271, Code of Alabama 1975, and otherwise by law, and whereas, it being the opinion of the Commissioner of Revenue that a regulation is necessary to establish clear and consistent requirements for the display of the International Fuel Tax Agreement (IFTA) Motor Fuel Identification Markers/License issued under the provisions of Title 40, Chapter 17, Section 271, it is hereby declared that commencing July 1, 1996, the Alabama Department of Revenue will adhere to the following provisions of the International Fuel Tax Agreement regarding the display of IFTA decals and license:

(a) Each licensee shall be issued one IFTA license. The licensee is required to make legible copies of the license so that one copy shall be carried in each vehicle. A vehicle will not be considered to be operating under this Agreement unless there is a copy of the license in the vehicle. Each licensee shall also be issued a minimum of two vehicle identification decals for each qualified vehicle in its fleet. The identification decals must be placed on the exterior portion of both sides of the cab. In the case of manufacturers, dealers, or driveaway operations, the decals need not be permanently affixed, but must be temporarily displayed in a visible manner on both sides of the cab. A temporary permit may be carried in the cab in lieu of the permanent decals for a 30-day period.

(2) Operators of motor vehicles not in compliance with the provisions of IFTA, regarding the display of decals and licenses, shall be deemed in violation of Title 40, Chapter 17, Section 150, and Title 40, Chapter 17, Section 271, Code of Alabama 1975, and each such failure or violation shall constitute a Class B misdemeanor; and, upon conviction, any person who violates the aforementioned code sections shall be punished by a fine of not more than \$1,000.00 and/or imprisonment of not more than six months as set forth in Title 40, Chapter 17, Section 155, Code of Alabama 1975. Each such violation shall constitute a separate offense.

Author: Steve DuBose
Authority: Sections 40-17-150 and 40-17-271, Code of Alabama 1975
History: Filed with LRS February 20, 1996. Certification filed with LRS May 9, 1996, effective June 13, 1996.