

APA-1
11/96

TRANSMITTAL SHEET FOR
NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVENUE

Rule Nos. 810-8-5-14

Rule Title: Internet-Based Automotive Dismantler Parts Recycler and BID Card Applications and Fees

New; Amend; Repeal; Adopt by Reference

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety?

No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare?

Yes

Is there another, less restrictive method of regulation available that could adequately protect the public?

No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree?

No

Is the increase in cost, if any, more harmful to the public than the harm that might result from the absence of the proposed rule?

N/A

Are all facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public?

Yes

Does the proposed rule have any economic impact?

Yes

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975 and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Reference Service.

Signature of certifying officer 

Date 4/20/12

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

Control No. 810 Department or Agency REVENUE

Rule No: 810-8-5-.14

Rule Title: Internet-Based Automotive Dismantler Parts Recycler and BID Card Applications and Fees

New Amend 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:**
This rule is needed to establish procedures whereby automotive dismantler & parts recycler and buyer's identification card applications may be submitted electronically. This rule will allow the applicant to submit the application and payment electronically, thereby reducing processing time and eliminating keying errors on the licenses/cards issued. It will allow the applicant to correct some issues/errors on the application prior to submission and allow the examiner to more easily correspond with the applicant resulting in increased efficiency and improved customer service.
2. **COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:**
same as above
3. **EFFECT OF THIS RULE ON COMPETITION:**
N.A.
4. **EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:**
N.A.
5. **EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:**
N.A.
6. **SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND**

ENFORCING THIS RULE:
N.A.

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:
See item # 1.
8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE BENEFITS AND BURDEN COMPARISON:
N.A.
9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:
N.A.
10. DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF THE RULE IS NOT IMPLEMENTED:
N.A.
11. OTHER COMMENTS:

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

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-8-5-.14 Internet-Based Automotive Dismantler Parts Recycler and BID
Card Applications and Fees

INTENDED ACTION: Adopt a new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to promulgate the
above rule to require the electronic filing of the automotive dismantler and parts recycler license
applications and buyer's identification card (BID) applications beginning with license year 2012-
2013.

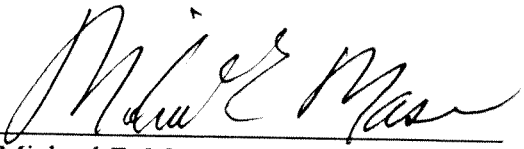
TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at
2:00 p.m. on Wednesday, June 13, 2012, in the Office of the Legal Division, Room 3114,
Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the
rule(s) can be obtained at www.revenue.alabama.gov/rulehear.html.

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 13, 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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810-8-5-.14 Internet-Based Automotive Dismantler Parts Recycler and BID Card Applications and Fees. **(NEW RULE)**

(1) Code of Alabama 1975, Title 40, Chapter 12, Article 9 requires persons desiring to obtain an automotive dismantler and parts recyclers and a buyer's identification (BID) card to file an application(s) with the Alabama Department of Revenue and remit the required application fee(s).

(2) Under the authority of Chapter 30 of Title 40 Code of Alabama 1975, the Department will offer a paperless filing and payment system for the purpose of providing taxpayers with the capability to electronically file the automotive dismantler and parts recyclers and buyer's identification (BID) card application(s) and pay the application fee(s) from a personal computer. A complete application filed via the Internet will consist of data transmitted electronically and shall contain the same information as the corresponding application filed entirely on paper.

(3) Electronic filing of the Application for the Automotive Dismantler and Parts Recycler (LIC: 756-1) and the Application for Buyer's Identification Card (LIC:756-3) will become available September 2012 and effective with the 2012-2013 license year, the above applications will be required to be filed electronically. The applicant must be able to upload all required documents electronically in an acceptable format.

(4) The application attachment information to be provided to the Department through Internet-based filing or other electronic transmission with respect to the automotive dismantler and parts recycler license application and buyer's identification card application is the same information outlined in the corresponding form type and/or rule shown below:

Description of Attachment to Application	Form Type Containing Layout	Rule
Dismantler LLC Authorization Form	AUTH-1	
Copy of Applicant Driver's License	LIC: 756-3	810-8-5-.12
Copy of current equivalent license (out-of-state dismantlers)	LIC: 756-3	810-8-5-.12

(5) Applicant must have a valid email address to receive the approved license and/or BID card(s).

(6) Under certain circumstances a taxpayer may request a waiver from the Commissioner of Revenue to file in another department approved manner. These circumstances include:

- (a) No Computer,
- (b) No Internet Access,
- (c) Incompatible Computer Hardware,

(d) Any special circumstance (i.e. physical disability) deemed worthy of a waiver by the Commissioner of Revenue:

1. A request for waiver must be submitted in writing and include the business name and address, license number, if applicable, and reason(s) why a method other than the prescribed method is necessary.

2. Waivers are valid for the current license year only. A separate waiver request must be submitted for each license year.

3. Applicant will be notified of the Department's decision whether or not to grant the waiver request and if applicable, the reason for the denial.

(7) The above applications will be considered timely filed when due if filed electronically by the last day before the application is considered delinquent. The amount due with the application will be considered timely paid if paid in accordance with the rules of the electronic funds transfer provider.

Author: Alisa G. Johnson
Authority: Section 40-2A-7(a)(5) and Title 40, Chapter 30, Code of Alabama 1975.
History: