

APA-6
10/96

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

Control No. 810 Department or Agency REVENUE

Rule No: 810-14-1-22

Rule Title: Denial or Revocation of Licenses, Account Numbers, Permits and Certificates
(Including Motor Vehicle Certificates of Title)

 New X 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:

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:

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**ALABAMA DEPARTMENT OF REVENUE
Tax Policy & Research Division**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-13-1-.01	Scope of Division 13
810-14-1-.02	Guidelines for Granting Administrative Reviews
810-14-1-.16	Uniform Revenue Procedures -- Appeal from Final Assessment
810-14-1-.21	Procedures if Refunds Granted; Credit of Refund; Payment of Other Taxes; Payment of Interest
810-14-1-.22	Denial or Revocation of Licenses, Account Numbers, Permits and Certificates (Including Motor Vehicle Certificates of Title)

INTENDED ACTION: Amend the above rules

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rules to comply with the provisions of Act 2014-146, which passed during the 2014 Regular Legislative Session.

RULE NO. & TITLE

810-14-1-.24	Appeals to the Administrative Law Division - Authority of Administrative Law Judge
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INTENDED ACTION: Repeal and Replace

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the existing language in the above rule and replace it with new language to comply with the provisions of Act 2014-146, which passed during the 2014 Regular Legislative Session.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **1:30 p.m. on Wednesday, September 10, 2014, Room 1203, First Floor, Gordon Persons Building**, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at ww.revenue.alabama.gov/rulehear.html.


All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, 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, September 10, 2014

CONTACT PERSON AT AGENCY:

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



Michael D. Gamble, Secretary
Alabama Department of Revenue

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810-14-1-.22 Denial or Revocation of Licenses, Account Numbers, Permits and Certificates (Including Motor Vehicle Certificates of Title).

(1) Denial of Licenses, Account Numbers, Permits, and Certificates (including Motor Vehicle Certificates of Title).

(a) If upon a review and/or investigation of an application for any license, account number, permit, or certificate it is determined that the requested license, account number, permit, or certificate should not be issued, applicants for each license, account number, permit, or certificate shall be notified in writing of the denial of their application by the Department.

(b) The Code of Alabama 1975, contains multiple reasons for denying the issuance of a motor vehicle license plate. These reasons include, but are not limited to the following:

1. failure to prove payment of ad valorem taxes (Section 40-12-253, Code of Alabama 1975);

2. failure to prove payment of sales or use taxes (Section 40-23-104(e), Code of Alabama 1975);

3. failure to prove payment of the federal heavy vehicle excise tax (Section 32-6-58, Code of Alabama 1975); or

4. failure to present a copy of an application for certificate of title to the vehicle, a duplicate certificate of title to the vehicle, or a copy of the application for a replacement certificate of title (Section 32-8-32, Code of Alabama 1975).

(c) The Department may deny the issuance of a motor vehicle license plate by written notification, if any one or more of the prerequisites noted in paragraph (b) above has not been met.

~~(d) When the Department receives a telephone request from a county motor vehicle license plate issuing official on behalf of an applicant and said applicant has yet to pay the additional registration required to obtain a personalized or prestige license plate (i.e., the vehicle owner has no financial interest in the request), the Department may deny the request by telephone response, instead of providing a written denial.~~

~~(e)~~ (d) Written notification of a denial shall be by first class mail **,U.S. mail with delivery confirmation or U.S. certified mail** to the applicant's last known address. This notification shall reference the nature of the denial, state the reason(s) or basis for the denial, and advise the applicant of the right to appeal the denial to the **Administrative Law Division Alabama Tax Tribunal** within thirty (30) days **from the date the notice is mailed.**

(2) Revocation of License, Account Numbers, Permits, and Certificates (including Motor Vehicle Certificates of Title).

(a) ~~In general, w~~Whenever any license, account number, permit, or certificate is revoked by the Department, the holder of said license, account number, permit, or certificate shall be notified in writing of the revocation. However, the notice of revocation of a designated agent's status or a motor vehicle dealer's regulatory license can be sent electronically pursuant to Section 40-2A-8(c), Code of Alabama 1975.

(b) Written notification of the revocation shall be by first class mail, **U.S. mail with delivery confirmation, or certified U.S. mail** to the license, account number, permit, or certificate holder's last known address. This notification shall reference the license, account number, permit, or certificate being revoked; state the reason(s) for the revocation; state the effective date of the revocation; and advise the holder of the right to appeal the revocation to the **Administrative Law Division Alabama Tax Tribunal** within thirty (30) days of the date the notice is mailed.

(c) ~~Written notification by the Department shall not be required when any license, account number, permit, or certificate is revoked by the Department at the written request of the holder of any such license, account number, permit, or certificate. A completed business closing form or similar written evidence received by the Department from the holder of any license, account number, permit, or certificate shall constitute a written request from the holder that such license, account number, permit, or certificate be revoked. When a revocation results from the written request (e.g., completed business closing form, etc.) of the holder of any license, account number, permit, or certificate, the department shall not be required to send written notification of the revocation.~~

(d) The revocation of any motor vehicle certificate of title or license by the department shall not be final until either the titled owner and lien holder, if any, consent to the revocation or the time for filing an appeal to the Alabama Tax Tribunal has expired.

Author: **Patricia Toles George-Mingledorff**
Authority: **Sections 40-2A-7(a)(5), 40-2A-4, Code of Alabama 1975 and Act 2014-146 Act 92-186**
History: New rule: Filed July 16, 1993, effective August 19, 1993.