

APA-6
10/96

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

Control No. 810 Department or Agency REVENUE

Rule No: 810-5-9-.09

Rule Title: IFTA Decals

 New X Amend Repeal Adopt by Reference

- NO This rule has no economic impact.
 YES 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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11/96

**ALABAMA DEPARTMENT OF REVENUE
Motor Vehicle Division**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

| | |
|--------------|---|
| 810-5-9-.05 | Credentials in Lieu of IFTA Decals |
| 810-5-9-.06 | Request for Additional IFTA Decals |
| 810-5-9-.12 | IFTA Replacement Decals |
| 810-5-1-.460 | Situations Where Registrants are to Return Apportioned Registration License Plates and/or Cab Cards. |

INTENDED ACTION: Repeal rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the above rules because relevant information is being incorporated into other administrative rules.

RULE NO. & TITLE

| | |
|-------------|------------------------------|
| 810-5-9-.03 | Application for IFTA License |
|-------------|------------------------------|

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to clarify that IFTA license credentials can be submitted electronically and to direct the applicant to the IFTA website for required elements of the IFTA license application.

RULE NO. & TITLE

| | |
|-------------|----------------------------------|
| 810-5-9-.01 | International Fuel Tax Agreement |
|-------------|----------------------------------|

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to direct registrants to the International Fuel Tax Agreement (IFTA) website to view IFTA governing documents.

RULE NO. & TITLE

| | |
|-------------|-------------|
| 810-5-9-.09 | IFTA Decals |
|-------------|-------------|

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to provide instructions to obtain IFTA Decals, including additional decals, replacements and temporary decal permits and also to clarify that requests can be submitted electronically.

RULE NO. & TITLE

810-5-1-.438 International Registration Plan

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to remove obsolete language and to provide that the IRP documents are available on the IRP website.

RULE NO. & TITLE

810-5-1-.440 Department of Revenue to Issue Apportioned License Plates

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to clarify that IRP applications can be submitted electronically and to provide instruction regarding the maximum weight for which a vehicle can be registered.

RULE NO. & TITLE

810-5-1-.441 Application for Apportioned Registration

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to provide instructions regarding application for IRP registration.

RULE NO. & TITLE

810-5-1-.454 Temporary Evidence of Apportioned Registration (TEAR)

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to provide guidance regarding the issuance of temporary evidence of apportioned registration (TEAR) and to clarify that applications can be submitted electronically.

RULE NO. & TITLE

810-5-1-.471 Alabama Registration Reciprocity Agreements

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to remove reference to the previous address of the Motor Vehicle Division.

RULE NO. & TITLE

810-5-1-.469 Suspension, Cancellation, and/or Revocation of Apportioned License Plates and Cab Cards

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to provide that appeals should now be made to the Alabama Tax Tribunal.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **2:30 p.m. on Thursday, May 19, 2016, Room 1203, First Floor**, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at <http://revenue.alabama.gov/analysis/upcoming-rule-hearings.cfm>

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 following publication of the notice up until the conclusion of the hearing. Interested parties may also appear at the hearing to present their views.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Thursday, May 19, 2016

CONTACT PERSON AT AGENCY:

Timothy Sanders
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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810-5-9-.09 IFTA Decals – Fees, Accountability, Transferability.

(1) The fee, if any, for a set of Alabama International Fuel Tax Agreement (IFTA) decals is to be determined ~~by the Commissioner of Revenue~~ in accordance with Section 40-17-150, Code of Alabama 1975.

(2) During an audit, the licensee will be required to account for all decals issued, including unused decals.

(3) IFTA decals shall not be transferred between licensees or qualified motor vehicles.

(4) In order for any request for decals to be approved, the licensee must have an account in good standing and not have any delinquent IFTA quarterly fuel use tax returns or outstanding liabilities. Either occurrence will be grounds for rejecting the request.

(5) All requests for decals may be submitted electronically.

(6) Rejected requests will be returned by the Department, to the mailing address or electronic mail address provided, with a document shortage notice outlining the reason the request was rejected.

(7) A licensee may request replacement IFTA decals upon submitting a completed Application for Replacement Credentials (Form: MV 40-12-265-1) to the Department.

(a) Upon approval, the Department will replace decals at no charge based upon reasonable cause detailed by the licensee in the area of the form labeled “explain the reason for replacement”. The decals must have been in transit to the licensee, for at least (2) two weeks before the Department will process the decal replacement request.

(b) Should the missing decals be recovered, the licensee must immediately forward the decals to the Department. If the licensee fails to forward the decals, he or she shall be guilty of a misdemeanor in accordance with Section 40-17-155, Code of Alabama 1975.

(c) It is the responsibility of each licensee to have the current mailing address on file with the Department. If the Department mails IFTA credentials to the address provided by the licensee and the address is not correct, the Department shall not issue replacement decals.

(8) A licensee may request additional IFTA decals by submitting a completed Request for Additional Decals (form MV-IFTA-5) and decal fee(s). Upon approval of the additional IFTA decal request, credentials will be mailed within thirty (30) days.

(9) Temporary decal permits may be requested while waiting for credentials to be issued. There is no fee for the issuance of temporary decal permits.

(a) In lieu of qualified motor vehicles displaying the annual decals, licensees may have in their possession a temporary decal permit valid as authorized by the IFTA.

(b) An Application for License (Form MV: IFTA-1) or a Request for Additional IFTA Decals (Form MV:IFTA-5) must be submitted to the Department with the decal fee. Once the application is processed, the account is current (i.e., no delinquent reports or outstanding liabilities), the remittance is received, and the vehicle information is provided, a temporary decal permit will be issued to the licensee.

(c) The licensee shall carry a legible copy of the IFTA license, issued to the licensee, in the qualified motor vehicle in addition to the temporary decal permit. These credentials will allow operation of the vehicle during the 30-day period until the licensee receives and affixes the annual decals.

(10) Any qualified motor vehicle failing to display the proper IFTA credentials will subject the vehicle operator to citations and fines in accordance with Section 40-17-155, Code of Alabama 1975.

(11) Licensees may appeal the denial of issuance of decals by filing a notice of appeal with the Alabama Tax Tribunal pursuant to Section 40-2A-8, Code of Alabama 1975.

Author: Sherry Helms

Authority: Sections 40-2A-7(a)(5), **40-17-150 and** 40-17-271(c), Code of Alabama 1975.

History: New rule: Filed November 28, 2001, effective January 2, 2002.

Amended: Filed January 29, 2007, effective March 5, 2007.