

APA-1  
11/96

TRANSMITTAL SHEET FOR  
NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVENUE

Rule Nos. 810-5-1-.233

Rule Title: Proof of Payment of Federal Heavy Vehicle Use Tax

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?

No

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 10/22/13

APA-6  
10/96

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

Control No. 810 Department or Agency REVENUE

Rule No: 810-5-1-.233

Rule Title: Proof Of Payment Of Federal Heavy Vehicle Use Tax

           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:

APA-2  
11/96

**ALABAMA DEPARTMENT OF REVENUE  
Motor Vehicle Division**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-5-1-.233

Proof of Payment of Federal Heavy Vehicle Use Tax

**INTENDED ACTION:**

Amend above rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to provide guidelines to license plate issuing officials and registrants regarding the proof of payment of federal heavy vehicle use tax for motor vehicles that are subject to this tax.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **10:00 a.m. on Thursday, December 19, 2013, 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](http://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:**  
Thursday, December 19, 2013

**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

0920APC.INT

810-5-1-.233 Proof Of Payment Of Federal Heavy Vehicle Use Tax.

~~(1) WHEREAS, it being the opinion of the Commissioner of Revenue that rules and regulations are needed to implement the provisions of Code of Ala. 1975, '32-6-58, as amended; and~~

~~(2) WHEREAS, officials of the U.S. Department of Transportation, Federal Highway Administration, have suggested that formal rules should be adopted to instruct license plate issuing officials as to their responsibility under 23 USC 141 (d), and under Code of Ala. 1975, '32-6-58.~~

~~(3) IT IS THEREFORE ORDERED that:~~

~~(a1) The purpose of this regulation is to ascertain that the license issuing agencies have complied with federal regulations. In accordance with Section 32-6-58, Code of Alabama 1975, and Title 26, United States Code (USC) §4481, licensing officials must verify the payment of the Federal Heavy Vehicle Use Tax (FHVUT). The regulations require the State of Alabama to verify payment of the Federal Heavy Vehicle Use Tax (FHVUT) prior to issuing a registration for a highway motor vehicle with a declared gross weight or combined gross weight of 55,000 pounds or more.~~

~~(b2) The license plate issuing agency will require the person seeking to register a truck or truck tractor to declare the gross weight of the vehicle (or vehicle combination). The declared gross weight must be within the weight brackets of the license plate being requested (for example, if the registrant is seeking to obtain an "X6" license plate, the declared gross weight must be between 55,001 pounds and 64,000 pounds)~~

~~(c) The license plate issuing agency will be responsible for insuring that the The declared gross weight is must be shown on the Motor Vehicle Registration Tag and Tax receipt in the box entitled "Owners Declared Gross Weight not Over." The county license plate issuing official may require the initialing of the declared gross weight by the registrant. The Motor Vehicle Registration Tax and Tax receipts must also be annotated with "Y" in the block "FHVUT" to reflect that a proof document was received.~~

~~(d3) Prior to the issuance of a license plate for vehicles subject to the tax, a truck or truck tractor with a declared gross weight of 55,000 pounds or more, the license plate issuing agency must receive acceptable proof (as defined below) of the payment of FHVUT for the current tax year for the vehicle(s) being registered. In the case where the FHVUT is not due because the tax is suspended, the license plate issuing official must receive proof that the vehicle owner has filed the required federal tax forms (Form #2290).~~

(e4) In accordance with federal regulations issued ~~under date of May 23, 1985~~, by the Internal Revenue Service (IRS), the following shall be acceptable as proof documents for the payment of the FHVUT:

~~1.(a) An original or photocopy of the Form 2290, Schedule 1 (stamped or e-file watermarked), which has been received as received by the Internal Revenue Service IRS. Such form must be for the current tax year, and must list the vehicle(s) for whom on which the tax has been paid (unless the taxpayer has paid the tax on more than twenty-one (21) vehicles or unless the tax is suspended on more than seven (7) vehicles). The vehicles are to be listed by vehicle identification number (VIN); if the registrant has failed to list the VIN(s) the registrant is permitted to give the issuing official a letter certifying that tax was paid for the vehicle(s) being registered. The issuing official shall retain both the receipted Schedule 1 and the letter as acceptable proof document.~~

~~2.(b) If the Schedule 1 is not stamped as received by the Internal Revenue Service, a substitute proof of payment may be used. A photocopy of the signed Form 2290 (with the corresponding Schedule 1 attached) which was filed with the IRS and the sufficient documentation of payment of tax due can include but is not limited to:~~

- ~~(i) and aA photocopy of both sides of the cancelled check.~~
- ~~(ii) for the current year may be used. A bank statement indicating the amount of tax paid.~~
- ~~(iii) Electronic acknowledgement indicating a payment of tax.~~
- ~~(iv) IRS printout of the taxpayer's account showing the amount of tax paid. Memo copies of money orders, cashier's checks and the like are not acceptable. Showing only one side of the original check is not acceptable.~~

~~This substitute proof of payment may be used to register a vehicle when, for example, the receipted Schedule 1 has been lost, or when at the time required for registration of a vehicle, a receipted Schedule 1 has not been received by a taxpayer who has filed a Form 2290 with respect to such vehicle.~~

~~3.(c) The Internal Revenue Service IRS regulations provide that anyone seeking to register a truck or truck tractor purchased or acquired within a period of sixty (60) days of the date that registration is sought will not be required to provide proof of payment of FHVUT. However, proof of purchase or acquisition within the sixty (60) day period shall be required. Such proof shall include:~~

- ~~(i) A copy of the bill of sale.~~
- ~~(ii) A copy of the application for certificate of title, (or a copy of the actual certificate of title or replacement title).~~

(iii) A copy of a court order, divorce decree, or other legal document awarding ownership to the registrant.

(d) For vehicles registered during the months of July, August or September, proof of payment of the FHVUT for the preceding tax period may be used to verify payment of the tax.

(e) The FHVUT on a vehicle must be paid in the name of the owner and/or registrant and is not transferable.

~~(f5) The Schedule 1 of the Form 2290 also has a section for vehicles for which the FHVUT is suspended. The liability for the FHVUT is suspended during a taxable period if it is reasonable to expect the vehicle will be used for 5,000 or fewer miles on public highways (7,500 for agricultural vehicles). These vehicles must be shown on the Form 2290, receipted Schedule 1 of County license plate issuing official must receive proof that the taxpayer has filed Form 2290 for any suspended vehicle; thus the required proof document is normally a receipted Schedule 1.~~

~~(g) If a vehicle is an agricultural vehicle the FHVUT is suspended up to 7,500 miles. However, a receipted Schedule 1 or other acceptable proof document must be received by the issuing official before the requested license plate may be issued. The registrant is not required to file Form 2290 on a vehicle that is not a highway vehicle (e.g., mobile machinery or mobile crane).~~

~~(h6) In order for the State of Alabama, Department of Revenue, to monitor compliance with the proof requirements, the Motor Vehicle Registration Tax and Tax receipts must be annotated to reflect that a proof document was received. The notation should be a sequence number that is written or stamped on both the Motor Vehicle Registration Tag and Tax Receipt and on the proof document.~~

~~(i) The the proof of payment of the FHVUT must be retained by the licensing official for one (1) year in order to allow the Federal Highway Administration (FHWA) to verify that the State of Alabama is in compliance with the Rules and Regulations, Part 41, paragraph 6001-2 Federal Code Title 23, Part 669. Failure to comply with FHWA requirements may result in the reduction of Federal highway funds.~~

Author: Tyies Fleeting Johnny Newman  
Authority: Section 40-2A-7(a)(5), 32-6-58(b), Code of Alabama 1975 Act 84-794.  
History: Adopted September 13, 1988; filed September 21, 1988.