

**TRANSMITTAL SHEET FOR
NOTICE OF INTENDED ACTION**

Control 810 Department or Agency REVENUE

Rule Nos. 810-5-9-.10

Rule Title: IFTA Quarterly Fuel Use Tax Returns

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 *Michael D. Butler*

Date 9/22/14

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-.10

Rule Title: IFTA Quarterly Fuel Use Tax Returns

 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:

**ALABAMA DEPARTMENT OF REVENUE
Motor Vehicle Division**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-5-75-.31 Title Procedure - Transfer Of Title For Vehicle Under The
Abandoned Motor Vehicle Act – Bill of Sale (Form MVT 32-
13B)

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the title of the
above rule, remove out dated language, and further clarify the procedures for obtaining a
certificate of title pursuant to Chapter 13, Title 32, Code of Alabama 1975.

RULE NO. & TITLE

810-5-75-.40 Requirements for Names and Signatures on Title Applications,
Title Assignments and Motor Vehicle Registrations

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule
to provide further clarification that the vehicle owner's first name (or variance thereof) and last
name are required to be shown on the title documentation.

810-5-9-.10 IFTA Quarterly Fuel Use Tax Returns

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule
to offer further clarification in filing the IFTA Quarterly Fuel Use Tax Returns.

810-5-9-.13 Cancellation, Suspension, or Revocation of an IFTA Account
License

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the

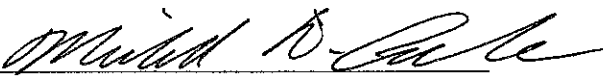
title of the above rule, remove reference to the Administrative Law Division, and to provide further clarification.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **2:30 p.m. on Wednesday, November 5, 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, November 5, 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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810-5-9-.10 IFTA Quarterly Fuel Use Tax Returns.

(1) Each Alabama licensee shall file calendar quarterly fuel use tax returns with the Alabama Department of Revenue **pursuant to Section 40-17-148, Code of Alabama 1975.** ~~**Pursuant to 40-30-4, Code of Alabama 1975, the department shall have the authority to accept electronically filed returns.**~~ **Pursuant to 40-17-145, Code of Alabama 1975, the quarterly fuel use tax returns are due by the last day of April, July, October, and January. The returns will be considered timely if filed electronically and payment is received on or before the due date associated with each quarter. Provided, if the last day of the month falls on a Saturday, Sunday, or holiday, the return may be filed on the first work day of the following month without penalty.**

(2) Effective April 1, 2009, quarterly fuel use tax returns are required to be filed electronically **as authorized under Section 40-30-4, Code of Alabama 1975.**

(3) ~~**The following is the required information to be reported.**~~ **All data elements required to be reported on the IFTA quarterly fuel tax return can be found in the IFTA Agreement Manual, Section P720.**

- ~~_____ (a) _____ Name and mailing address of the jurisdiction issuing the return;~~
- ~~_____ (b) _____ The IFTA license number of the licensee;~~
- ~~_____ (c) _____ The name and address of the licensee;~~
- ~~_____ (d) _____ The total distance traveled in all jurisdictions during the reporting period, including operations with trip permits;~~
- ~~_____ (e) _____ Total fuel consumed in all jurisdictions during the reporting period;~~
- ~~_____ (f) _____ The reporting quarter of the return;~~
- ~~_____ (g) _____ The average fuel consumption factor, (i.e., MPG), to two decimal places for the reporting period;~~
- ~~_____ (h) _____ The fuel type(s) being reported for the reporting period;~~
- ~~_____ (i) _____ Columns to report in which jurisdiction(s) travel occurred;~~
- ~~_____ (j) _____ Columns for reporting for each jurisdiction in order (with rounding provided to the nearest whole unit); _____~~
- ~~_____ (k) _____ Tax rate;~~

- ~~_____ (l) Total distance;~~
- ~~_____ (m) Total taxable distance;~~
- ~~_____ (n) Taxable gallons;~~
- ~~_____ (o) Tax paid gallons;~~
- ~~_____ (p) Net taxable gallons;~~
- ~~_____ (q) Tax due;~~
- ~~_____ (r) Interest due;~~
- ~~_____ (s) Total due;~~
- ~~_____ (t) Totals for the columns that are listed above;~~
- ~~_____ (u) Penalty or late filing fees;~~
- ~~_____ (v) The total remittance of the return;~~
- ~~_____ (w) The date of the submitted return;~~
- ~~_____ (x) An electronic signature of the person filing the licensee's return;~~
- ~~_____ (y) The title of the person filing the licensee's return;~~
- ~~_____ (z) The telephone number of the person filing the licensee's return;~~
- ~~_____ (aa) Previous balances may be included.~~

~~(4) The quarterly fuel use tax returns are due by the last day of April, July, October, and January following the calendar year quarters. The returns will be considered timely filed if filed electronically and payment is received on or before the due date associated with each quarter. Provided, if the last day of the month falls on a Saturday, Sunday, or holiday, the return may be filed on the first work day of the following month without penalty.~~

(54) Penalty and interest will apply to returns filed, and payments received after the due date. A penalty will be charged for the following reasons:

- (a) failing to file a return;
- (b) filing a late return;

(c) underpayment of taxes due.

(65) Interest and penalty shall be assessed at a rate provided by the IFTA.

(76) All tax, interest, and penalties due shall be included in one payment to the Alabama Department of Revenue. Pursuant to Section 41-1-20(b)(2)(a), Code of Alabama 1975, payments for any taxes, fees and other obligations that are collected or administered by the Department of Revenue in the amount of seven hundred fifty dollars (\$750.00) or more shall be paid electronically.

(87) Failure to comply with the provisions of this rule may result in additional penalties pursuant to Sections ~~40-17-144 and~~ 40-17-155, Code of Alabama 1975.

Author: **Tyies Fleeting**, Sherry Helms, James Starling, Brenda R. Coone
Authority: Sections 40-2A-7(a)(5), 41-1-20(b)(2)a, 40-30-4, ~~40-30-5 and~~ 40-17-271(c), Code of Alabama 1975
History: New rule: Filed November 28, 2001, effective January 2, 2002.
Amended: Filed November 8, 2006, effective December 13, 2006.
Amended March 11, 2009, effective April 15, 2009.