



APA-6  
10/96

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

Control No. 810 Department or Agency REVENUE

Rule No: 810-5-9-13

Rule Title: Cancellation, Suspension, or Revocation of an IFTA Account License

           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

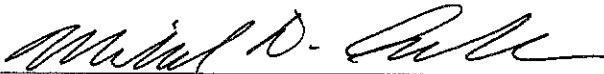
title of the above rule, remove reference to the Administrative Law Division, and to provide further clarification.

**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](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:**  
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-.13 Cancellation, Suspension, or Revocation of an IFTA ~~Account~~ License.

(1) A licensee who desires to cancel an IFTA ~~account~~ license must do so, in writing, to the Alabama Department of Revenue.

~~(2) The licensee may elect to either check the "Cancel License" box on Form IFTA-100, on the IFTA quarterly fuel use tax return or submit a letter requesting license cancellation.~~

(32) The licensee's account must be in good standing (no outstanding liabilities and/or delinquent quarterly fuel use tax returns) before the Department will grant the cancellation request.

(43) The licensee must surrender the IFTA credentials (i.e., license and decals) to the Department. If, however, the decals cannot be returned due to destruction, etc., the licensee must submit a notarized affidavit stating the reason credentials cannot be surrendered.

(54) Failure to comply with the provisions of paragraphs (32) and (43) above will cause the ~~account~~ license to remain active. A ~~carrier~~ licensee will be responsible for timely filing the quarterly fuel use tax returns for each quarter the ~~account~~ license ~~remains~~ is active.

(65) All IFTA ~~accounts~~ licenses are automatically cancelled by the Department if the IFTA account is not renewed by March 1<sup>st</sup> of the next license year.

(76) IFTA ~~accounts~~ licenses may be ~~revoked~~ suspended for outstanding liabilities, or revoked for delinquent quarterly fuel tax returns; or the revocation of the licensee's International Registration Plan (IRP) license.

(87) Upon determination that a revocation should be made, the Department shall give written notice to the licensee ~~to the address provided on the licensee's most recent Application for License. The notice will state the reason(s) for the action and will establish a hearing date, time, and place for the licensee to offer objections in accordance with Section 40-2A-8, Code of Alabama 1975.~~

(98) Licensees whose IFTA licenses ~~are~~ is revoked may appeal to the ~~Administrative Law Division~~ Alabama Tax Tribunal pursuant to Section 40-2A-8, Code of Alabama 1975.

Author: Tyies Fleeting, Brenda Coone  
Authority: Sections 40-2A-7(a)(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.