

TRANSMITTAL SHEET FOR
NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVENUE

Rule Nos. 810-5-9-14

Rule Title: Petition for Refund for Fees Erroneously Paid for IFTA Decals

 New; Amend; XX 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 M. J. P. [Signature]

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-.14

Rule Title: Petition for Refund for Fees Erroneously Paid for IFTA Decals

 New Amend X 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

810-5-1-.211 Motor Vehicle Registration Delinquency Penalty and Interest Charges

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to remove reference to Administrative Law Judge, specific subsections of the Code, and county licensing offices and to offer further clarification in certain areas.

RULE NO. & TITLE

810-5-1-.468 Refunds of Motor Vehicle Registration Fees

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION

The department proposes to amend the above rule to add the authority section for IFTA, and to remove subsections of the Code.

RULE NO. & TITLE

810-5-8-.08 Refunds of Mandatory Liability Insurance (MLI) Reinstatement Fees

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to remove reference to Administrative Law Judge and specific subsections of the Code.

RULE NO. & TITLE

810-5-9-.14 Petition for Refund for Fees Erroneously Paid for IFTA Decals

INTENDED ACTION: Repeal rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the above rule because similar refund provisions are also included in Rule 810-5-1-.468, Refunds of Motor Vehicle Registration Fees.


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-.14 Petition for Refund for Fees Erroneously Paid for IFTA Decals. **(REPEALED)**

(1) Licensees who purchase IFTA decals in error, may be entitled to a refund of the decal fee.

(2) Licensees requesting a refund of decal fees must complete and submit the Petition for Refund for Fees Erroneously Paid for IFTA Decals Form MV:IFTA-PDR; and the unused decals to the Alabama Department of Revenue.

(3) The Petition for Refund for Fees Erroneously Paid for IFTA Decals shall contain the following information;

(a) Name. If the business is individually owned, enter the owner's name. If the business is a partnership, enter the legal name of the partnership. If the business is a corporation, enter the legal name exactly as it is registered with the Secretary of State for the State of Alabama. If the business is a limited liability corporation (LLC) enter the legal name of LLC;

(b) Taxpayer ID Number (FEIN or SSN);

(c) Doing Business As (Trade Name) if applicable;

(d) Telephone Number, including the area code;

(e) Address. This is the mailing address of the carrier;

(f) City;

(g) State;

(h) Zip Code;

(i) Contact Person;

(j) Type of Ownership- Indicate whether the business is owned by an individual, a partnership, corporation, or other type of entity, specifying the entity type;

(k) Indicate the range of decal numbers purchased in error. If there are skips in the decal numbers, attach an additional sheet and list each decal number;

(l) Provide a detailed statement as to why the petitioner believes the refund should be granted. Additional sheets may be attached if necessary. ;

(m) Number of decals purchased in error;

(n) Total Refund amount requested;

(o) Authorized signature, under penalties of perjury, that the petition for refund is true, correct, and complete. If the entity is a sole proprietorship, the owner must sign this form. If the entity is a corporation, a corporate officer must sign. All partners must sign if the entity is a partnership. An agent may sign for a LLC. An attorney or agent of the taxpayer may sign the form provided this action is specifically authorized by a power of attorney;

(p) Title of person(s) signing the petition for refund;

(q) Date the petition was signed;

(r) The petition must be notarized.

(4) The Petition for Refund will be denied . and returned to the petitioner if sufficient information is not submitted.

(5) The Department will not refund fees for used decals (i.e., decals previously affixed to a vehicle).

(6) Refunds will not be issued for amounts under \$10. Decal fees shall not be prorated.

(7) A licensee may appeal the denial of a petition for refund by filing a notice of appeal in accordance with Section 40-2A-7(c)(5), 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.