

TRANSMITTAL SHEET FOR
NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVENUE

Rule Nos. 810-5-1-.246

Rule Title: Bill Of Sale, Invoice Or Other Sales Document

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. [Signature]*

Date 4/19/16

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-.246

Rule Title: Bill of Sale, Invoice Or Other Sales Document - Minimum Requirements

 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:

**ALABAMA DEPARTMENT OF REVENUE
Motor Vehicle Division**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-5-1-.212 Undercover License Plates

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to change references from Department of Public Safety to Alabama Law Enforcement Agency (ALEA) and to add updates related to the Application for Undercover License Plates, form MV UC.

RULE NO. & TITLE

810-5-1-.246 Bill Of Sale, Invoice, Or Other Sales Document

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes amend the above rule to clarify the minimum requirements for a motor vehicle bill of sale, invoice or other sales document.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **2:00 p.m. on Wednesday, June 8, 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://www.revenue.alabama.gov/analysis/rules.cfm>

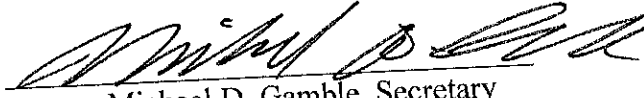
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time following publication of the notice up until the conclusion of the hearing. Interested parties may also appear at the hearing to present their views.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Wednesday, June 8, 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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810-5-1-.246 Bill Of Sale, Invoice Or Other Sales Document - Minimum Requirements.
Reference: Section 40-12-260(b)(2), Code of Alabama 1975, as amended.

(1) ~~Alabama law (Section 40-12-260(b)(2)), Code of Alabama 1975,~~ provides in part that within the first 20 calendar days of all self-propelled vehicles being purchased or acquired, and prior to obtaining a vehicle registration, a registrant must retain a legible copy of the bill of sale within the vehicle if the vehicle is not subject to the Alabama Uniform Certificate of Title and Antitheft Act (Section 32-8-1, Code of Alabama 1975, et seq.).

(2) A bill of sale in connection with the sale of a motor vehicle shall contain all of the information listed **below in paragraph 3**. An invoice or other sales document may be used in lieu of a bill of sale provided that the invoice or other sales document meets all the requirements in paragraph 3. In addition, the bill of sale, invoice or other sales document must be a document for the conveyance or transfer of ownership of a motor vehicle not subject to the Alabama Certificate of Title and Antitheft Act.

(3) As prescribed under Section 40-23-104, Code of Alabama 1975, ~~in~~ in order for License Plate Issuing Officials and law enforcement to determine if a bill of sale, invoice or **other** sales document is valid, the following information shall be contained within:

- (a) Name of purchaser(s).
- (b) Complete **physical** address of purchaser(s).
- (c) Date of sale **or acquisition (month, day and year)**.
- (d) Complete vehicle description: vehicle identification number, make, year, model or series number, body type.
- (e) Name of seller(s), **including DBA (doing business as) name(s)**.
- (f) Complete address of seller(s).
- (g) If the seller is a **licensed retail** dealer, ~~then the dealer shall have the legend the following language shall be printed, stamped or otherwise inscribed in a bold and conspicuous manner on the bill of sale or other sales document:~~ "Penalty of fifteen dollars (\$15.00) due if vehicle is not registered in the name of the new owner within 20 calendar days" ~~stamped or inscribed in bold and conspicuous print on the bill of sale, invoice or other sales document as provided for in as required under~~ Section 40-12-260(a)(6) license plate transfer Code of Alabama 1975.
- (h) Signature(s) of seller(s) **and purchaser(s)** or authorized representative of seller(s) **and purchaser(s)**.
- (i) Purchase price of vehicle.

(j) If the vehicle is sold by a licensed dealer, the purchase price upon which any state, county or municipal sale tax was paid, and the amount and rate of sales or gross receipts tax collected at the time of purchase for the state, municipality and county where the sale was made, as provided under Section 40-23-104, Code of Alabama 1975.

(k) Designated agent and/or dealer license number of dealer, if applicable.

(4) In lieu of a bill of sale from a licensed retail dealer, the purchaser may provide a sworn affidavit reflecting the purchase price on form (S&U: AF-2) as provided under Section 40-23-104, Code of Alabama 1975. The use of such affidavit shall be restricted to cases where the retail dealer is no longer in business or the use thereof is otherwise authorized by the department. In such cases where the S&U: AF-2 form is properly executed, the amount of tax charged shall be equivalent to a standard value for the year, make, and model established by the Department of Revenue for the taxable item.

Author: ~~Mike Gamble~~ Tammy Fuller

Authority: Sections 40-2A-7(a)(5), 32-8-3(b)(2) and ~~40-23-104~~ 40-12-260(b)(2), Code of Alabama 1975.

History: New rule: Filed November 18, 2008, effective January 22, 2009)