

**TRANSMITTAL SHEET FOR
NOTICE OF INTENDED ACTION**

Control 810 Department or Agency REVENUE

Rule Nos. 810-8-1-.05

Rule Title: Motor Fuel Marker Enforcement

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 E. Mason

Date 3/13/12

APA-6
10/96

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

Control No. 810 Department or Agency REVENUE

Rule No: 810-8-1-.05

Rule Title: Motor Fuel Marker Enforcement

 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
Business & License Tax Division**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-8-1-.02	Fuel and Mileage Reporting in a Lessee-Lessor Arrangement will be the Responsibility of the Lessor
810-8-1-.03	Interstate Motor Carrier Fuel Tax Refund
810-8-1-.05	Motor Fuel Marker Enforcement
810-8-1-.07	IMC Fuel Permit Fees
810-8-1-.08	Miles Per Gallon Standard
810-8-1-.09	Purchase Invoice Requirements
810-8-1-.10	Quarterly Fuel Tax Return to be Filed with the Department of Revenue

INTENDED ACTION: Repeal the above rules

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the above rules due to the fact that they were originally adopted under the Interstate Motor Carrier Tax Program and that program has been replaced by the International Fuel Tax Agreement (IFTA); therefore, these rules are no longer necessary.

RULE NO. & TITLE

810-8-1-.15	Additional Motor Fuel Tax Rate
810-8-1-.16	Summary of Tax Rates for Motor Fuels Used in Motor Vehicles for Highway Operation
810-8-1-.25	Summary of the Rates Applying to State and Local Government

INTENDED ACTION: Repeal the above rules

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the above rules due to the fact that they are no longer necessary.

RULE NO. & TITLE

810-8-1-.01	Eligibility for Consideration of an Applicant for a Wholesale Gasoline License
810-8-1-.06	Statement of Gross Sales Exclusion
810-8-1-.18	Procedure for Issuing Refund of Gasoline and Motor Fuel Excise Taxes for Agricultural Purposes and for the Delivery of Biomass Products
810-8-1-.19	Tax-Free Sales of Motor Fuel
810-8-1-.21	Undyed Motor Fuel Used Exclusively for "Off-Road Vehicles" and "Off-Road Equipment"
810-8-1-.24	Credit Card Sales at Retail Outlets to Exempt Entities
810-8-1-.28	Distributor's License
810-8-1-.48	Termination of License
810-8-1-.49	Revocation of License
810-8-1-.51	Denial of License
810-8-1-.52	Returns and Payments, Monthly Report of Distributors
810-8-1-.55	Purchase Records of a Licensed Distributor
810-8-1-.61	Penalty for Sale or Use of Motor Fuel Without Payment of Motor Fuel Tax - Dyed Motor Fuel
810-8-1-.62	Stated and Uniform Policy Pertaining to the Exemption of Certain Taxpayers from State Motor Fuel Taxes

INTENDED ACTION: Repeal the above rules

SUBSTANCE OF PROPOSED ACTION: Due to the passage of the Alabama Terminal Excise Tax Act (Act 2011-565), the department finds it necessary to repeal the above rules as they are no longer necessary.

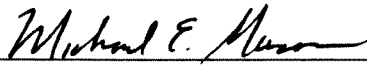
TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **10:00 a.m. on Wednesday, May 9, 2012, in the Office of the Legal Division, Room 3114, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama.** Copies of the rule(s) can be obtained at www.revenue.alabama.gov/rulehear.html.

All interested parties may present their views in writing to the **Deputy Commissioner of the Alabama Department of Revenue, Room 4112, 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, May 9, 2012

CONTACT PERSON AT AGENCY:

Patricia Toles
Alabama Department of Revenue
4131 Gordon Persons Building
Montgomery, Alabama 36132
(334) 242-1380



Michael E. Mason, Deputy Commissioner
Alabama Department of Revenue

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810-8-1-.05 Motor Fuel Marker Enforcement. **(REPEALED)**

(1) By virtue of the authority granted to the Commissioner of the State Department of Revenue under the provisions of Title 40, Chapter 17, Section 150, and Title 40, Chapter 17, Section 152, Code of Alabama 1975, and otherwise by law, and whereas, it being the opinion of the Commissioner of Revenue that a regulation is necessary to establish clear and consistent requirements for the display of Motor Fuel Identification Markers issued under the provisions of Title 40-17-150, it is hereby declared that commencing February 1 of the calendar year 1981, Motor Fuel Identification Markers will be displayed as follows:

(a) The Motor Fuel Identification Marker must be permanently affixed to the outside upper one-half of the metal portion of the left vehicle door, on the driver side, immediately beneath the window. It will not be valid if displayed on any other portion of the vehicle, or if it is not permanently affixed. Buses will display markers on the outside on the metal portion immediately beneath the window on the driver side.

(2) Operators of motor vehicles with motor fuel identification markers not permanently affixed or displayed on any area of the vehicle other than that prescribed above, shall be deemed in violation of Title 40-17-150, Code of Alabama 1975, and each such failure or violation shall constitute a misdemeanor; and, upon conviction, any person who violates Title 40-17-150 shall be punishable by a fine of not more than \$300.00 as set forth in Title 40-17-155, Code of Alabama 1975. Each such violation shall constitute a separate offense.

Author: Steve DuBose ~~Paul Bozeman and Charles E. Crumbley~~
Authority: Sections 40-17-150 and 40-17-152, Code of Alabama 1975
History: Amended: Filed May 9, 1996, effective June 13, 1996.