TRANSMITTAL SHEET FOR NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVEN	IUE	
Rule Nos. 810-8-109		
Rule Title: Purchase Invoice Requirements		
New;Amend; XX Repeal;A	dopt 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 proponote prepared in accordance with subsection (f) of Sec	osed rule is required to be a tion 41-22-23, <u>Code of Alaba</u>	ccompanied by a fiscal

Certification of Authorized Official		
I certify that the attached proposed rule has been pro Chapter 22, Title 41, Code of Alabama 1975 and that the Administrative Procedure Division of the Legislative	t it conforms to all applicable	th the requirements of ifling requirements of
Signature of certifying officer Michael 9. Ma	n	-
Date3/13/12		

FOR APA RULE (Section 41-22-23(f))

Control No	o. <u>810</u>	Department or	Agend	y REVENUE		
Rule No:	810-8-109					
Rule Title:	Purchase	Invoice Requirem	ents			
	New	Amend	X	Repeal	Adopt by Reference	
• NO • YES	This rule This rule	has no econor has an econor	mic im _i mic imį	pact. pact, as explai	ned below:	
1.	NEED/E	XPECTED BEI	NEFIT	OF RULE:		
2.	EFFICIE	BENEFITS OF NT, AND FEAS HIEVING THE	SIBLE	MEANS FOR A	JLE IS THE MOST EFFECT ALLOCATING RESOURCES :	TIVE S
3.	EFFECT	OF THIS RUL	E ON (COMPETITION	N :	٠
4.	EFFECT THE GEO IMPLEM	OGRAPHICAL	E ON (AREA	COST OF LIVI WHERE THE	NG AND DOING BUSINESS RULE IS TO BE	S IN
5.	EFFECT AREA HI	OF THIS RUL ERE THE RULI	E ON E	EMPLOYMEN [.] O BE IMPLEM	Γ IN THE GEOGRAPHICAL ENTED:	
6.	SOURCE	OF REVENUE CING THIS RUL	E TO E .E:	BE USED FOR	IMPLEMENTING AND	
7.	AFFECTI	ED PERSONS.	. INCLI	UDING ANALY	IIC IMPACT OF THIS RULE 'SIS OF PERSONS WHO V L BENEFIT FROM THE RU	VII I
3.	UNCERT	AINTIES ASSO	CIAT	ED WITH THE	ESTIMATED BENEFITS A	ND

BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE BENEFITS AND BURDEN COMPARISON:

- 9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:
- 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

810-8-102	Fuel and Mileage Reporting in a Lessee-Lessor Arrangement will be the Responsibility of the Lessor
810-8-103	Interstate Motor Carrier Fuel Tax Refund
810-8-105	Motor Fuel Marker Enforcement
810-8-107	IMC Fuel Permit Fees
810-8-108	Miles Per Gallon Standard
810-8-109	Purchase Invoice Requirements
810-8-110	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

810-8-115	Additional Motor Fuel Tax Rate
810-8-116	Summary of Tax Rates for Motor Fuels Used in Motor Vehicles
	for Highway Operation
810-8-125	Summary of the Rates Applying to State and Local Government

INTENDED ACTION: R

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

810-8-101	Eligibility for Consideration of an Applicant for a Wholesale Gasoline License
810-8-106	Statement of Gross Sales Exclusion
810-8-118	Procedure for Issuing Refund of Gasoline and Motor Fuel Excise Taxes for Agricultural Purposes and for the Delivery of Biomass Products
810-8-119	Tax-Free Sales of Motor Fuel
810-8-121	Undyed Motor Fuel Used Exclusively for "Off-Road Vehicles" and "Off-Road Equipment"
810-8-124	Credit Card Sales at Retail Outlets to Exempt Entities
810-8-128	Distributor's License
810-8-148	Termination of License
810-8-149	Revocation of License
810-8-151	Denial of License
810-8-152	Returns and Payments, Monthly Report of Distributors
810-8-155	Purchase Records of a Licensed Distributor
810-8-161	Penalty for Sale or Use of Motor Fuel Without Payment of Motor Fuel Tax - Dyed Motor Fuel
810-8-162	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

0866APC.INT

810-8-1-.09 Purchase Invoice Requirements. (REPEALED)

Fuel purchase invoices and/or delivery tickets covering Alabama purchases must show the following:

- (a) Date of sale.
- (b) Name and address of vendor, machine printed or credit card with card imprint.
- (c) Name of licensee.
- (d) Number of gallons.
- (e) Type of fuel.
- (f) Signature of purchaser.
- (g) Company unit number or vehicle license number.
- (h) Original invoice will be required except in case of credit card purchases.

Author:

Steve DuBose

Authority:

Sections 40-2A-7(a)(5) and 40-17-18, Code of Alabama 1975

History: