

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-.469

Rule Title: Suspension, Cancellation and/or Revocation of Apportioned License Plates and Cab Cards.

 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:

APA-2
11/96

**ALABAMA DEPARTMENT OF REVENUE
Motor Vehicle Division**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-5-9-.05	Credentials in Lieu of IFTA Decals
810-5-9-.06	Request for Additional IFTA Decals
810-5-9-.12	IFTA Replacement Decals
810-5-1-.460	Situations Where Registrants are to Return Apportioned Registration License Plates and/or Cab Cards.

INTENDED ACTION: Repeal rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the above rules because relevant information is being incorporated into other administrative rules.

RULE NO. & TITLE

810-5-9-.03	Application for IFTA License
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INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to clarify that IFTA license credentials can be submitted electronically and to direct the applicant to the IFTA website for required elements of the IFTA license application.

RULE NO. & TITLE

810-5-9-.01	International Fuel Tax Agreement
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INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to direct registrants to the International Fuel Tax Agreement (IFTA) website to view IFTA governing documents.

RULE NO. & TITLE

810-5-9-.09	IFTA Decals
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INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to provide instructions to obtain IFTA Decals, including additional decals, replacements and temporary decal permits and also to clarify that requests can be submitted electronically.

RULE NO. & TITLE

810-5-1-.438 International Registration Plan

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to remove obsolete language and to provide that the IRP documents are available on the IRP website.

RULE NO. & TITLE

810-5-1-.440 Department of Revenue to Issue Apportioned License Plates

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to clarify that IRP applications can be submitted electronically and to provide instruction regarding the maximum weight for which a vehicle can be registered.

RULE NO. & TITLE

810-5-1-.441 Application for Apportioned Registration

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to provide instructions regarding application for IRP registration.

RULE NO. & TITLE

810-5-1-.454 Temporary Evidence of Apportioned Registration (TEAR)

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to provide guidance regarding the issuance of temporary evidence of apportioned registration (TEAR) and to clarify that applications can be submitted electronically.

RULE NO. & TITLE

810-5-1-.471 Alabama Registration Reciprocity Agreements

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to remove reference to the previous address of the Motor Vehicle Division.

RULE NO. & TITLE

810-5-1-.469 Suspension, Cancellation, and/or Revocation of Apportioned License Plates and Cab Cards

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to provide that appeals should now be made to the Alabama Tax Tribunal.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **2:30 p.m. on Thursday, May 19, 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://revenue.alabama.gov/analysis/upcoming-rule-hearings.cfm>

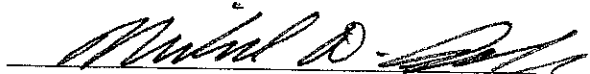
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time following publication of the notice up until the conclusion of the hearing. Interested parties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

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Thursday, May 19, 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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(1) The International Registration Plan (**IRP**) provides that "all plates and cards and reciprocal exemptions are subject to cancellation and revocation in the event of erroneous issuance thereof, or if any fees remain unpaid." Upon determination that a cancellation and revocation should be made, the Department shall give written notice to the registrant ~~to~~ at the address given on his/**her** most recent application for apportioned registration. The notice will state the reason(s) for the action and will **include appeal rights** ~~establish a hearing date, time, and place for the registrant to offer objections.~~

(2) One may have his/**her** registrations cancelled and revoked if:

(a) Registrations were issued in error because the registrant failed to provide proof of the payment of ad valorem tax, sales tax, or did not submit proof that the vehicle was properly titled.

(b) Registration fees were not paid.

(c) An owner-operator was not authorized by the carrier to obtain the registration.

(d) The registrant is not a resident of this state or does not meet the criteria for established place of business as defined by the ~~International Registration Plan~~ **IRP**.

(e) Incorrect information was fraudulently given by the registrant on the applications for apportioned registration.

(f) Evidence reveals that the registration is either in violation of Alabama laws or in violation of ~~International Registration Plan~~ **IRP** provisions.

(g) The registrant's International Fuel Tax Agreement (IFTA) license has been suspended or revoked.

(3) The Department of Revenue shall suspend or revoke the registrations and license plates for commercial motor vehicles issued to any motor carrier or vehicle owner who has been prohibited from operating by a federal or state agency responsible for motor carrier safety under the Performance and Registration Information Systems Management (PRISM) program.

(4) Registrants seeking the registration of a fleet for which no interstate mileage was accumulated for two consecutive preceding years, shall be denied apportioned registration. If an application indicates that the registrant's vehicle(s) accumulated no mileage outside the state of Alabama for the second consecutive year, the registrant will not be allowed to apportionally register the subject vehicle(s) until convincing evidence of planned interstate operation is presented to the Department.

(5) Persons who are denied the apportionment privilege may appeal to the ~~Administrative Law Division~~ **Alabama Tax Tribunal** pursuant to Section 40-2A-8, Code of Alabama 1975.

Author: Sherry Helms

Authority: Sections 40-2A-7(a)(5) and 32-6-56, Code of Alabama 1975.

History: Amended: Filed June 2, 2006, effective July 7, 2006.