

TRANSMITTAL SHEET FOR  
NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVENUE

Rule Nos. 810-5-9-.01

Rule Title: International Fuel Tax Agreement

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

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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.

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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 [Signature]

Date 3/18/16

APA-6  
10/96

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

Control No. 810 Department or Agency REVENUE

Rule No: 810-5-9-.01

Rule Title: International Fuel Tax Agreement

           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.

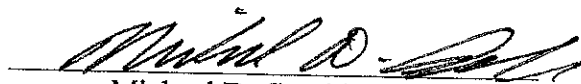
**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at 2:30 p.m. on Thursday, May 19, 2016, Room 1203, First Floor, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at <http://revenue.alabama.gov/analysis/upcoming-rule-hearings.cfm>

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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810-5-9-.01 International Fuel Tax Agreement.

**(1)** Pursuant to the authority granted the Commissioner of Revenue under Section 40-17-271(c), ~~of the~~ Code of Alabama 1975, the Commissioner hereby incorporates into this rule, by its reference, the following documents: The Articles of Agreement of the International Fuel Tax Agreement (IFTA), the IFTA Procedures Manual, and the IFTA Audit Manual (effective July 1, 1998), each in its entirety, with all modifications and revisions previously and henceforth to be adopted. A complete and current copy of each document **is available from the International Fuel Tax Association, Inc. website at [www.iftach.org](http://www.iftach.org) shall be maintained for public inspection at the offices of the Alabama Department of Revenue, Motor Vehicle Division, Room 1216, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132.**

Author: Sherry Helms

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.