

TRANSMITTAL SHEET FOR
NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVENUE

Rule Nos. 810-5-9-03

Rule Title: Application for IFTA License

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 

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-.03

Rule Title: Application for IFTA License

 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

810-5-9-.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
-------------	------------------------------

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
-------------	----------------------------------

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
-------------	-------------

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.

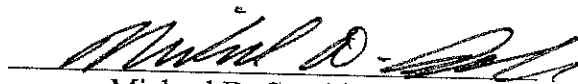
TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 2:30 p.m. on Thursday, May 19, 2016, Room 1203, First Floor, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at <http://revenue.alabama.gov/analysis/upcoming-rule-hearings.cfm>

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

0987APC.INT

810-5-9-.03 Application for IFTA License IFTA License Application.

(1) An applicant desiring to, and qualified to, obtain Alabama **IFTA International Fuel Tax Agreement (IFTA)** credentials is required to annually submit an Application for License, FORM MV: IFTA-1, and proper remittance to the Alabama Department of Revenue, **which may be submitted electronically.**

(2) ~~The following information must be provided by the applicant on the~~ **The elements required to be on the license application can be found on the International Fuel Tax Association, Inc. website at www.iftach.org as provided by the IFTA governing documents.**

~~Application for License before Alabama IFTA credentials may be issued:~~

~~(a) Applicant's Legal Name. If the business is individually owned, enter the owner's name. If the business is a partnership, enter the legal name of the partnership. If the business is a corporation, enter the legal name exactly as it is registered with the Secretary of State for the State of Alabama. If the business is a limited liability corporation (LLC) enter the legal name of the LLC.~~

~~(b) Applicant's Federal Employer's Identification Number (FEIN) or, in the event the applicant is an individual just beginning business, and has not yet received the business FEIN, the Social Security Number;~~

~~(c) International Registration Plan (IRP) Account Number, if applicable;~~

~~(d) USDOT Number, if applicable;~~

~~(e) Trade Name, if applicable;~~

~~(f) Application Type. Indicate whether the application is an original or renewal;~~

~~(g) Mailing Address;~~

~~(h) City;~~

~~(i) State;~~

~~(j) Zip Code;~~

~~(k) Applicant's Telephone Number, including the area code;~~

~~(l) Applicant's Fax Number, if applicable, including the area code;~~

~~(m) Contact Person. This should be an individual who can answer questions regarding the application and/or IFTA quarterly fuel use tax returns;~~

~~(n) Business Address (Physical Location). P.O. Boxes are not permitted as part of the Business Address. The applicant must indicate the Alabama county where the business is located. The business location must be within the State of Alabama.~~

~~(o) Type of Ownership. Indicate whether the business is owned by an individual, partnership, corporation, LLC or other type of entity, specifying the entity type;~~

~~(p) Owner(s) Information. List all partners, corporate officers, or managing members. Include the title of the individual(s) listed and home addresses. Social Security Numbers are optional;~~

~~(q) Types of Fuel Used;~~

~~(r) Number of qualified motor vehicles in the fleet;~~

~~(s) Whether an IFTA license from a jurisdiction other than Alabama has been obtained since January 1, 1996. If yes, list the jurisdiction(s) from which licenses were obtained;~~

~~(t) Whether the IFTA license has ever been suspended or revoked. If yes, list the jurisdiction(s) in which the suspension or revocation occurred;~~

~~(u) Whether someone other than the owner or company employee prepares and signs the IFTA quarterly fuel use tax return. If yes, provide the name, address, and telephone number of the preparer.~~

~~(v) The number of qualified motor vehicles requiring IFTA decals and the appropriate decal fee due;~~

~~(w) The jurisdictions in which the qualified motor vehicles will operate. The applicant must operate the qualified motor vehicles in at least two IFTA jurisdictions in order to qualify under the provisions of the Agreement;~~

~~(x) The jurisdiction(s) in which bulk fuel storage is maintained, if applicable;~~

~~(y) Signature. The application must be signed by all partners, one corporate officer, or a managing member listed on the Application for License form. If the entity is a limited liability corporation (LLC), an authorized agent may sign the application. If the business is a sole proprietorship, the owner must sign the application. An attorney or agent of the taxpayer may sign the Application for License~~

~~form provided this action is specifically authorized by a power of attorney. All signatures must be original; photocopies and faxed copies will be returned.~~

(3) Failure on the part of the applicant or the applicant's representative (e.g., reporting services) to provide all information requested on the Application for License form will result in the application being rejected and returned to the applicant for correction.

(4) In order for an application for an Alabama IFTA license to be approved, the applicant must **have an account in good standing and** not have any delinquent IFTA quarterly fuel use tax returns or outstanding liabilities.

(5) Rejected applications will be returned, by the Department, to the mailing address **or electronic mail address** provided on the application, ~~accompanied by Form MV:IFTA-REJECT outlining the reason(s) the application was rejected~~ **with a document shortage notice.**

(6) Applicants may appeal the denial of an IFTA license by filing a notice of appeal with the ~~Department's 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 40-17-271(c), Code of Alabama 1975.
History: New rule: Filed November 28, 2001, effective January 2, 2002.
Amended: Filed July 22, 2005, effective August 26, 2005.
Amended: November 8, effective December 13, 2006.