

810-5-9-.12 IFTA Replacement Decals. (**REPEALED**)

(1) A carrier may receive replacement decals upon submitting a notarized affidavit to the Alabama Department of Revenue. The affidavit must contain the following:

- (a) County of the business location;
- (b) Name of licensee;
- (c) Mailing address of licensee;
- (d) Reasons why replacement decals are being requested;
- (e) Date;
- (f) Signature;
- (g) Title;
- (h) IFTA Account Number;
- (i) The Affidavit must be notarized.

(2) The Department will replace decals based upon reasonable cause as outlined in the affidavit. The decals must have been in transit, to the licensee, for a reasonable length of time before the Department will process the decal replacement request.

(3) It is the responsibility of each licensee to have the current mailing address on file with the Alabama Department of Revenue. If the Department mails IFTA credentials to the address provided by the licensee and the address is not correct, the Department shall not issue replacement decals.

(4) Should the missing decals be recovered, the licensee must immediately forward the decals to the Alabama Department of Revenue. If the licensee fails to forward the decals, he or she shall be guilty of a misdemeanor, and subject to fines as defined in Section 40-12-265, Code of Alabama 1975.

(5) IFTA licensees may appeal the denial of replacement decal requests by filing a notice of appeal with the Department's Administrative Law Division pursuant to Section 40-2A-8, Code of Alabama 1975.

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Authority: Sections 40-2A-7(a)(5) and 40-17-271(c), Code of Alabama 1975.
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