

810-14-1-.23 Procedures for the Use and Acceptance of Electronic Signatures under the Uniform Electronic Transactions Act (UETA).

(1) Pursuant to §8-1A-18, Code of Ala. 1975, of the Uniform Electronic Transactions Act (UETA), codified at § 8-1A-1, et seq., Code of Ala. 1975, any document submitted to the department that requires a signature may be signed with an electronic signature, subject to the following requirements and limitations.

(2) A document submitted to the department with an electronic signature must comply with the requirements of the UETA.

(3) The person creating and submitting an electronically signed document is solely responsible for ensuring that the method used complies with all the requirements of the UETA.

(4) All electronic signatures are subject to verification by the department. The department may request additional information from the signer to establish the identity and signature authority of the signer. The department reserves the right to reject a document filed with an electronic signature if it determines that the signature was not affixed by a method that complies with requirements of the UETA or has reason to suspect that the electronic signature was not affixed by the person purporting to sign the document.

(5) Among the factors the department will consider when verifying an electronic signature are whether the electronic signature was affixed to a document with a method that:

- (a) Uniquely identifies the signer or creator of the record.
- (b) Prevents others from using the same identifier.
- (c) Provides a mechanism for determining whether the data contained in the record was changed after it was signed or created.

(6) This rule does not supersede any existing rule issued by the department or statute relating to the electronic filing or signing of documents including, but not limited to the electronic filing of tax returns.

(7) The department may, by rule, provide more specific requirements for the electronic filing or signing of a document or class of documents.

(8) The department may, by rule, exclude a document or a class of documents from submission with an electronic signature.

(9) Any document distributed or issued by the department that must be signed by a department official or employee may be signed with an electronic signature.

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Authority: §§ Title 8, Chapter 1A and 40-2A-7(a)(5), Code of Ala. 1975

History: **New Rule:** August 20, 2021, effective October 15, 2021.