

810-5-9-.09 International Fuel Tax Agreement (IFTA) Decals

- (1) The fee, if any, for a set of Alabama International Fuel Tax Agreement (IFTA) decals is to be determined in accordance with §40-17-150, Code of Ala. 1975.
- (2) During an audit, the licensee will be required to account for all decals issued, including unused decals.
- (3) IFTA decals may not be transferred between licensees or qualified motor vehicles.
- (4) In order for any request for decals to be approved, the licensee must have an account in good standing and not have any delinquent IFTA quarterly fuel use tax returns or outstanding liabilities. Either occurrence will be grounds for rejecting the request.
- (5) All requests for decals must be submitted electronically, unless otherwise authorized by the department.
- (6) In accordance with § 41-1-20, Code of Ala. 1975, payments for any taxes, fees, and other obligations that are collected or administered by the department in the amount of seven hundred fifty dollars (\$750.00) or more must be paid electronically.
- (7) All payments for IFTA decal fees that are less than seven hundred fifty dollars (\$750) must be paid either electronically or by using one of the following methods unless otherwise authorized by the department:
 - (a) Cashier's check.
 - (b) Money order.
 - (c) Certified bank check.
 - (d) Credit card.
 - (e) Debit card.
 - (f) Cash (in person).
- (8) Rejected requests will be returned by the department, to the electronic mail address provided, with a notice outlining the reason the request was rejected.
- (9) Request for Replacement Decals. A licensee may request replacement IFTA decals electronically.

(a) Upon approval, the department will replace decals at no charge based upon reasonable cause detailed by the licensee in the area of the form labeled “explain the reason for replacement”. The decals must have been in transit to the licensee, for at least (2) two weeks before the department will process the decal replacement request.

(b) Should the missing decals be recovered, the licensee must immediately forward the decals to the department. Failure to forward the decals is a misdemeanor in accordance with § 40-17-155, Code of Ala. 1975.

(c) It is the responsibility of each licensee to have the current mailing address on file with the department. If the department mails IFTA credentials to the address provided by the licensee and the address is not correct, the department will not issue replacement decals without payment.

(10) Request for Additional Decals. A licensee may request additional IFTA decals by electronically submitting a Request for Additional Decals (form MV-IFTA-5) and decal fee(s). Upon approval of the additional IFTA decal request, credentials will be mailed within thirty (30) days.

(11) Temporary Decal Permits. (a) Temporary decal permits may be requested while waiting for credentials to be issued. There is no fee for the issuance of temporary decal permits.

(b) In lieu of qualified motor vehicles displaying the annual decals, licensees may have in their possession a temporary decal permit valid as authorized by the IFTA.

(c) An Application for License (Form MV: IFTA-1) or a Request for Additional IFTA Decals (Form MV: IFTA-5) must be submitted electronically to the department with the decal fee. Once the application is processed, the account is current (i.e., no delinquent reports or outstanding liabilities), the remittance is received, and the vehicle information is provided, a temporary decal permit will be issued to the licensee.

(12) IFTA Credentials. (a) The licensee may carry a legible copy of the IFTA license, issued to the licensee, in the qualified motor vehicle in addition to the temporary decal permit. These credentials will allow operation of the vehicle during the 30-day period until the licensee receives and affixes the annual decals.

(b) Any qualified motor vehicle failing to display the proper IFTA credentials will subject the vehicle operator to citations and fines in accordance with §40-17-155, Code of Ala. 1975.

(13) Licensees may appeal the denial of issuance of decals by filing a notice of appeal with the Alabama Tax Tribunal pursuant to § 40-2A-8, Code of Ala. 1975.

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Authority: §§ 40-2A-7(a)(5), 40-2A-8, 40-17-150, 40-17-155,

40-17- 271(c), and 41-1-20, Code of Ala.1975.

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