

810-4-1-.05 Procedures for Payment of Ad Valorem Tax using the Fleet Online Registration and Tax (FORT) System.

(1) Effective January 1, 2022, fleet operators may electronically register and remit payment of ad valorem taxes levied under Chapter 8 of Title 40, Code of Ala. 1975, for the initial registration, and subsequent renewal of a fleet vehicle, required by §40-12-253, Code of Ala. 1975 through the Fleet Online Registration and Tax (FORT) system.

(2) Fleet operators are not required to use the FORT system. However, a fleet operator that elects to utilize the FORT system must comply with Article 5 of Chapter 12 of Title 40, Code of Ala. 1975, and the rules promulgated by the department.

(3) All penalties and interest assessed according to state law for failure to properly and timely register a motor vehicle or for payment of such taxes and fees applies to a fleet vehicle registration or renewal processed through the FORT system.

(4) All credit voucher transactions will be handled at the county level and not processed through the FORT system.

(5) Fleet vehicles will be registered using the address where the fleet vehicle is based. Ad valorem taxes and state registration fees will be collected based upon the tax jurisdiction where the vehicle is based.

(a) A fleet vehicle is based where a vehicle is most frequently dispatched, garaged, serviced, maintained, operated, or otherwise controlled, and from which it ordinarily departs and to which it ordinarily returns.

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**Authority:** §§40-2A-7(a)(5), 40-12-253, Chapter 8 and Chapter 12 of Title 40, Code of Ala. 1975.

**History:** Adopted: Filed October 15, 2021; effective December 13, 2021.