				# of Discretionary
Rule Citation	Short Description	Regulatory Text (a) The term "reimbursable expense" as used herein shall mean these expenses which are	Statutory Authoity	Regulatory Restrictions
	Definition of "reimbursable	authorized to be reimbursed under the provisions of <u>Code of Ala. 1975</u> , §§36-7-20/22 1984 Cum.		
810-1-105	expense"	Supp.	§40-2A-7(a)(5), 40-2-9	0
		(b) The term "period of travel" as used herein shall mean the period beginning with the date an		
810-1-105	Definition of "period of travel"	employee leaves for travel and ending with the date the employee returns from travel.	§40-2A-7(a)(5), 40-2-9	C
		(c) Whenever an employee of the Department of Revenue is required pursuant to his employment to travel outside the State of Alabama, the officer of the Department directing such travel shall.		
		estimate the reimbursable expense thereof and shall recommend to the Commissioner of		
		Revenue in writing the amount of money to be advanced to such traveler in payment of travel		
		expense not to exceed four thousand dollars (\$4,000) for any one period of travel, nor shall the		
	Notice of travel to	expenses so prepaid exceed twenty thousand dollars (\$20,000) in the aggregate for all travelers at		
810-1-105	Commissioner	any time. (d) The Commissioner of Revenue, or such other officer of the Department of Revenue as the	§40-2A-7(a)(5), 40-2-9	0
		Commissioner of Revenue, of such other officer of the bepartment of Revenue as the		
		payment of travel expense as provided in subparagraph (c) hereof, shall in writing approve, amend		
		or disapprove such payment. The amount of advance, if approved as recommended or as		
		amended by the Commissioner, shall include the following statement: I, the undersigned, hereby		
	Travel annual annual an	swear (or affirm) that amounts represented on the attached voucher are required by me as		
810-1-105	Travel approval, amend, or disapproval by Commissioner	prepayment for travel expenses as entitled under Code of Ala. 1975, §§36-7-20/22, 1984 Cum. Supp.	§40-2A-7(a)(5), 40-2-9	
810-1-103	disapprovar by commissioner	(e) The request shall be vouchered in accordance with normal rules of voucher procedures. The	340-2A-7(a)(3), 40-2-3	
	Travel vouchered and	completed voucher shall be transmitted to the Comptroller for a warrant to be drawn on the		
810-1-105	transmitted to Comptroller	order of the traveler on funds set aside in the State Treasury for prepayment of travel expense.	§40-2A-7(a)(5), 40-2-9	0
		(g) At the close of each period of travel, the traveler shall submit a final claim for reimbursable		
		expense in the customary form and, within a period of not greater than 20 calendar days after the end of the period of travel, the traveler shall remit to the prepaid travel fund the total amount of		
		such prepayment advanced to him. Such reimbursement shall be made to the designated cashier		
		of the Revenue Department, together with a statement of amount advanced and period of travel.		
		The cashier shall receipt the reimbursement and deposit the same with the State Treasurer to the		
810-1-105	Traveler submit final claim	credit of the prepayment of travel fund.	§40-2A-7(a)(5), 40-2-9	0
		(h) There shall be established with the Comptroller, the State Treasurer and the Department of		
	Special fund account for	Revenue a special fund account for prepayment of travel fund which shall at all times reflect the total amount of advanced travel expense outstanding. Records of the Department of Revenue		
810-1-105	prepayment of travel	will also reflect the individual amounts unaccounted for in the hands of travelers.	§40-2A-7(a)(5), 40-2-9	0
810-1-205	Format for petition for rules	(2) A petition for rulemaking shall be in substantially the following format:	§40-2A-7(a)(5), 41-22-8	1
		(1)(a) When any return, claim, statement, or any other document is required to be filed, or any		
		payment is required to be made, within a prescribed time period under any provision of Title 40,		
		Code of Ala. 1975, such return, claim, statement, other document or payment will be considered		
		to be made within the prescribed time if the return, claim, statement, other document or payment is mailed to the proper agency, office or officer, postage prepaid, and the cover or		
		envelope containing such return, claim, statement, other document or payment is postmarked by		
		the United Postal Service on or before the last day of the prescribed time period (including any		
		allowed extension).		
	Considered timely by			
810-1-501	postmark date	(2) Except as provided in paragraph (2) helpy the return claim statement other desument or	§§40-2A-7(a)(5), 40-1-45	0
	Timely filed if payment	(2) Except as provided in paragraph (3) below, the return, claim statement, other document or payment <u>must</u> actually be received by the proper agency, office or officer to qualify as timely filed		
810-1-501	received by proper agency	as provided in paragraph (1) above.	§§40-2A-7(a)(5), 40-1-45	1
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(3)(a) If the return, claim statement, other document or payment is sent by United States	C A C A C A C A C A C A C A C A C A C A	
		registered mail, such registration shall be prima facie evidence that the return, claim, statement,		
	Timely mailing treated as	other document or payment was delivered and the date of registration shall be deemed the		
810-1-501	timely filed	postmark date.	§§40-2A-7(a)(5), 40-1-45	0
		(5) This rule does not apply to: (a) the filing of any claims, statements, other documents or the making of any payments to any		
		court.		
		(b) to the receipt of any currency or other form of payment unless the payment is actually		
		received and accounted for by the proper agency, office or officer.		
		(c) to any filing or payment required by any provision of Title 40 to be delivered by any method		
	Eventions to the time to 60	other than mailing.		
810-1-501	rule	(d) to any filing or payment required to be made by any provision of law other than Title 40. For example, this rule does not apply to:	§§40-2A-7(a)(5), 40-1-45	0
2.0 1 3 .01		(6) This rule does apply to any filing or payment required by Title 40 to be made with any Judge of	55.5 = 7.7 (4)(5)) 10 1 45	
		Probate, License Commissioner, Tax Assessor or Tax Collector of any county in this state. [See		
810-1-501	Postmark rule	paragraph (5)(d)1. above regarding motor vehicle licensing and registration.]	§§40-2A-7(a)(5), 40-1-45	0
		(1) Under the authority of Chapter 30 of Title 40 of the Code of Ala. 1975, the department shall		
	ALDOD -It : 60	provide an electronic filing and payment system for the purpose of providing taxpayers with the		
810-1-601	ALDOR electronic filing and	capability to electronically file tax returns, licenses, required documents, and make payment of taxes and fees.	§§40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 40	0
010-1-0-101	payment system	(2) All taxes, fees, and licenses, and their corresponding returns or documents are required to be	3370 217-7 (0)(3), 40-30-1, 40-30-2, 40-30-3, 41	
		electronically submitted through the filing and payment system unless otherwise permitted by the		
810-1-601	Electronic filing requirement	department.	§§40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 40	1
		(3) The submission of a tax return or other document by the taxpayer or by the taxpayer's		
		authorized representative shall qualify as electronic signature of the person with the responsibility		
		for filling the tax return or document. The taxpayer is responsible for the accuracy of the tax return information, or other document information, submitted to the		
		department regardless of whether the return or document is filed by the taxpayer or the		
810-1-601	Electronic signature	authorized representative.	§§40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 40	C
		(4) The due date for filing electronic returns, or other required documents, shall be the same due		
		date for the corresponding tax returns or documents on paper. The date and time the taxpayer		
	Due date and timestance	completes the filing of the tax return, or document, utilizing the filing and payment system as		
810-1-601	Due date and timestamp of electronic documents	documented on the confirmation page shall be the date and time used to determine timely filing of the electronic return or document.	§§40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 40	
010-1-0-101	electronic documents	or the electronic return or document.	3370 2M-1 (a)(3), 40-30-1, 40-30-2, 40-30-3, 41	U

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Rule Citation	Short Description	Regulatory Text	Statutory Authoity	Regulatory Restrictions
		(1) The electronic filing and payment system will provide the taxpayer with the capability of		
		electronically filing a return and paying the tax due by electronic funds transfer using Automated		
		Clearing House (ACH) debit or credit method, except as noted in section (3). An ACH debit method taxpayer who is not required to pay the tax due by electronic funds transfer can utilize the system		
		to electronically file a return and choose to make payment by check rather than authorizing an		
		electronic payment. However, payment by check option is not available for electronically filed		
		Income Tax Withholding and Non-State Administered Local Tax returns. A taxpayer with prior		
		approval from the department to pay by ACH credit method can utilize the system to electronically file a return without authorizing electronic payment through the system. The e-pay		
		only application shall provide the taxpayer with the capability of making an ACH debit method		
		payment or additional payment for returns, outstanding invoices, assessments, and other taxes		
		and fees due the department. The e-pay only application cannot be utilized to make a payment for tax types for which a taxpayer has approval from the department to pay by ACH credit method		
810-1-604	ACH credit or debit	or to make a payment to a non-state administered locality.	§§40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 4	1
		(2) The submission of a tax return and/or the initiation of an ACH debit method payment through		
		the filing and payment system by the taxpayer or by the taxpayer's authorized representative shall qualify as electronic signature of the person with the responsibility for filing the tax return.		
		The taxpayer is responsible for the accuracy of the tax return information submitted to the		
	Electronic signature - ACH	department regardless of whether the return is filed by the taxpayer or by the authorized		
810-1-604	debit method	representative. (3) International ACH Transactions. In order to remain in compliance with the National Automated	§§40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 4	0
		Clearing House Association (NACHA) Operating rules, as amended from time to time, the		
		department may prohibit the initiation of an ACH debit method payment by a taxpayer through		
		the filing and payment system when the transaction is an International ACH Transaction as		
		defined by NACHA guidelines. A taxpayer who is prohibited from initiating an ACH debit method payment through the system must make tax payments of \$750 or more by ACH credit method.		
		ACH credit payment method requires pre-registration and department approval. Tax payments		
	Electronic Payment Of Taxes	made through ACH credit method must be initiated through the taxpayer's financial institution		_
810-1-604	To Be Provided	separate from the filing of the return. (3) Third-party bulk filers are required to:	§§40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 4	0
		(a) Submit returns and payments for those taxes <u>required</u> to be filed electronically, in a timely		
	Requirements For Third-Party	manner using the electronic filing systems for taxpayers having a valid account with the		
810-1-613	Bulk Filers	department. (3)(c) Maintain on file the client's power of attorney allowing the third-party to file returns and/or	§§40-2A-7(a)(5),40-2A-7(a)(1), 40-23-31, 40-2	1
		pay Alabama taxes on behalf of the client and, upon request, provide a copy to the department.		
	Requirements For Third-Party	The power of attorney must also indicate the authorization for the third-party to receive		
810-1-613 810-1-613	Bulk Filers	information about filings or payments directly from the department. (3)(d) Electronically provide the department, on a monthly basis, an updated client list containing	§§40-2A-7(a)(5),40-2A-7(a)(1), 40-23-31, 40-2	1
810-1-613	Requirements For Third-Party Requirements For Third-Party	(3)(d) Electronically provide the department, on a monthly basis, an updated client list containing	§§40-2A-7(a)(5),40-2A-7(a)(1), 40-23-31, 40-2	1
810-1-613	Bulk Filers	(3)(d)(1) Initial client list <u>must</u> show all clients.	§§40-2A-7(a)(5),40-2A-7(a)(1), 40-23-31, 40-2	1
810-1-613	Requirements For Third-Party	(4) Third-party bulk filers are <u>prohibited</u> from including any information in marketing materials,	§§40-2A-7(a)(5),40-2A-7(a)(1), 40-23-31, 40-2	1
		(2)b) Base Wage Requirement. Employees which are not employed by direct processors of		
		agricultural food products shall be paid either an average hourly wage of not less than eight dollar(\$8) per hour or an average Total Compensation of not less than ten dollars (\$10) per hour,		
		including benefits. Wages of employees employed by direct processors of agricultural food		
	C+29:43apital Credit	products shall be determined by the local labor market. If reliable local labor statistics are not		
	Regulations - Procedures to be used by Investing	available, the base wage requirement for employees employed by direct processors of agricultural food products shall be determined by the Department based on a source of wage information that		
810-2-701	Companies	best represents the average local hourly wage rate in Alabama.	§§40-2A-7(A)(5), 40-18-197	o
		(2)(c) Capital Cost. All costs and expenses incurred by one or more Investing Companies in		
	Capital Cradit Regulations	connection with acquisition, construction, installation and equipping of a Qualifying Project as		
	Capital Credit Regulations - Procedures to be used by	defined in Section 40-18-190(11), Code of Ala. 1975, as amended. The Capital Cost shall begin with the date on which such acquisition, construction, installation and equipping commences an end		
810-2-701	Investing Companies	on the date on which the Qualifying Project is Placed in Service.	§§40-2A-7(A)(5), 40-18-197	0
		(2)(c)(1) If the Qualifying Project is a Headquarters Facility and utilizes an operating lease the		
	Capital Credit Regulations -	Capital Costs may include the net present value of the minimum mandatory payments required to be made by the Investing Company pursuant to the lease. The net present value shall be		
	Procedures to be used by	computed by using the applicable federal rate for the month in which the qualifying Project is		
810-2-701	Investing Companies	Placed in Service and for the term most closely approximating the term of the lease.	§§40-2A-7(A)(5), 40-18-197	0
810-2-701	Capital Credit Regulations -	(2)(c)(1)(i) The applicable federal rates (AFRs) shall be the annual compounding rates as computed (2)(c)(3) Capital Costs shall not include any costs or expenses for or associated with property (real	§§40-2A-7(A)(5), 40-18-197	0
		or personal) that was owned or leased by the Investing Company or any related business or party		
		before the commencement of the acquisition, construction, installation or equipping of the		
		qualifying project, whether in whole or in part unless the costs and expenses are for or associated with personal property that has been physically located outside the state continuously for the one		
	Capital Credit Regulations -	year period next preceding the earlier of the date on which the personal property was physically		
L	Procedures to be used by	located within this state for use with a Qualifying Project or the date on which the Qualifying		
810-2-701 810-2-701	Investing Companies Capital Credit Regulations -	Project was Placed in Service. (2)(c)(3)(i) The Capital Cost of such property shall be equivalent to the book value of the property	§§40-2A-7(A)(5), 40-18-197 §§40-2A-7(A)(5), 40-18-197	0
510 2 7 .01	Capital Credit Regulations -	(2)(c)(4) Only cost of equipment whose costs are incurred as of the date the project is placed in	33 10 EU (U)(S), 40 10°137	0
	Procedures to be used by	service shall be included in capital costs when equipment is acquired through a capital lease		
810-2-701 810-2-701	Investing Companies Capital Credit Regulations -	provision. (2)(d) Capital Credit. An annual amount equal to five percent of the Capital Costs of the Qualifying	§§40-2A-7(A)(5), 40-18-197 §§40-2A-7(A)(5), 40-18-197	0
010-2-701	Capital Credit Regulations -	(2)(f) Headquarters Facility. A facility which will serve as either the national, regional, or state	3340-2M-1(M)(D), 40-18-191	U
		headquarters for an Investing Company that conducts significant business operations outside the		
	Capital Credit Regulations -	state of Alabama and will serve as the principal office of the principal operating officer of the Qualifying Project. The principle operating officer shall be defined as the person with chief		
810-2-701	Procedures to be used by Investing Companies	responsibility for the daily operations of the Qualifying Project.	§§40-2A-7(A)(5), 40-18-197	0
810-2-701	Capital Credit Regulations -	(2)(i) Joint Venture Agreement. All agreements among the Investing Companies, or between one	§§40-2A-7(A)(5), 40-18-197	0
	Capital Crodit Pagulations	(2)(n) Predominant Trade or Business Activity. More than 50% of the trade or business conducted		
	Capital Credit Regulations - Procedures to be used by	at the Qualifying Project must constitute an Industrial enterprise, Warehousing enterprise, Research enterprise, or be a process or treatment facility which recycles, reclaims, or converts		
810-2-701	Investing Companies	materials, which include solids, liquids, or gases, to a reusable product.	§§40-2A-7(A)(5), 40-18-197	0
810-2-701	Capital Credit Regulations -	(2)(t)(1) a Qualifying Project shall be considered Placed in Service on the earlier of the following	§§40-2A-7(A)(5), 40-18-197	0
		(2)(t) Thus, if Qualifying Project meets the conditions of subdivision (ii) of this subparagraph on a particular day, it shall be considered Placed in Service on such day notwithstanding that the		
		period for depreciation with respect to such Qualifying Project begins on a succeeding day		
	L	because, for example, under the taxpayer's depreciation practice such Qualifying Project is		
	Capital Credit Regulations -	accounted for in a multiple asset account and depreciation is computed under an "averaging		
810-2-701	Procedures to be used by Investing Companies	convention", or depreciation with respect to such Qualifying Project is computed under the completed contract method, the unit of production method, or the retirement method.	§§40-2A-7(A)(5), 40-18-197	0
		(2)(t)(2) Notwithstanding subparagraph 1 of this paragraph, a Qualifying Project with respect to	V 10-11 15 15 15 15 15 15 15 15 15 15 15 15 1	
	Capital Credit Regulations -	which the principal Capital Costs are incurred under a lease as permitted in Section 40-18-		
810-2-701	Procedures to be used by Investing Companies	190(2)g, Code of Ala. 1975, as amended, shall be considered Placed in Service on the day on which possession is transferred to such lessee.	§§40-2A-7(A)(5), 40-18-197	0
-10 - 7 .01	esting companies	processes to transferred to such respect	199.9 20. 7 (19(9)) 40 10 197	U

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (2)(t)(3)(i) The credit allowed by Section 40-18-194, Code of Ala. 1975, as amended, with respect	Statutory Authoity	Regulatory Restrictions
		to any Qualifying Project's property shall begin in the first taxable year in which such Qualifying		
		Project's property is Placed in Service in Alabama. The determination of whether a Qualifying Project is a Qualifying Project in the hands of the taxpayer shall be made with respect to such first		
		taxable year. Thus, if a taxpayer places property owned or leased before the commencement of		
		the acquisition, construction, installation or equipping of the Project in service in Alabama on a day and such Qualifying Project does not qualify as a Qualifying Project (or only a portion of such		
		Qualifying Project qualifies as a Qualifying Project) in such year, no credit (or a credit only as to		
	Capital Credit Regulations -	the portion which qualifies in such year) shall be allowed to the taxpayer with respect to such		
810-2-701	Procedures to be used by Investing Companies	Qualifying Project notwithstanding that such Qualifying Project (or a greater portion of such Qualifying Project) qualifies as a Qualifying Project in a subsequent day.	§§40-2A-7(A)(5), 40-18-197	0
010 17 .01	g sampamas	(2)(t)(3)(ii) Notwithstanding subdivision (a) of this subparagraph, if, for the first taxable year in	3310 2717 (11)(3), 10 10 131	·
		which a Qualifying Project is Placed in Service by the taxpayer, the Qualifying Project qualifies as a Qualifying Project but the basis of the Qualifying Project does not reflect its full cost for the		
		reason that the total amount to be paid or incurred by the taxpayer for the Qualifying Project is		
	Capital Credit Regulations -	indeterminate, a credit shall be allowed to the taxpayer for such first taxable year with respect to		
	Procedures to be used by	so much of the cost as is reflected in the basis of the Qualifying Project ending on the date on which the Qualifying Project is Placed in Service, and an additional cost paid or incurred during		
810-2-701	Investing Companies	such year and reflected in the basis of the Qualifying Project as of the close of such year.	§§40-2A-7(A)(5), 40-18-197	0
		(2)(t)(4) For instances in which an Investing Company is planning multiple stages of investment (i.e., pleases), the Capital Credit may begin when the last stage of investment is Placed in Service.		
	Capital Credit Regulations -	All investment stages must be identified in the Project description on the statement of intent		
810-2-701	Procedures to be used by Investing Companies	(FORM INT) filed with the Department. The statement of intent must be filed with the Department before any stages of investment are Placed in Service.	§§40-2A-7(A)(5), 40-18-197	0
010 17 .01	Capital Credit Regulations -	(2)(t)(4)(ii) All stages of investment (i.e. phases) reported on the statement of intent (FORM INT)	33.10 27.7 (1/1/15); 10 10 137	
810-2-701	Procedures to be used by Investing Companies	<u>must</u> be planned for a single geographical location. This requirement shall only apply to a Project with stages of investment (i.e., phases).	§§40-2A-7(A)(5), 40-18-197	
010-2-701	coming companies	(2)(v) Reporting Company. The corporation, partnership, limited liability company, proprietorship,	3370-2M-1(M)(J), 40-10-131	0
		trust or other business entity participating in a Joint Venture in connection with a Qualifying		
		Project, designated in writing, with the signed consent of participating entities having a majority interest in the Joint Venture, as the business entity that will act on behalf of all the Investing		
		Companies in the Joint Venture, to report to the Department the intent to undertake and sponsor		
	Capital Credit Regulations - Procedures to be used by	a Qualifying Project and to receive from the Department any notice, directly or indirectly, related to the undertaken Qualifying Project. The Joint Venture shall be recognized by the establishment		
810-2-701	Investing Companies	of a project entity created by the Investing Companies.	§§40-2A-7(A)(5), 40-18-197	0
		(2)(v)(1) Reporting Company absent a proper written designation. If there is no Investing Company		
		who has been so designated, the Investing Company having the largest profits interest in the Joint Venture at the close of the taxable year involved (or, where there is more than 1 such Investing		
		Company, the 1 of such Investing Companies whose name would appear first in an alphabetical		
	Capital Credit Regulations - Procedures to be used by	listing). If there is no Investing Company designated in writing and the Department determines that it is impracticable to apply the preceding sentence, the business entity selected by the		
810-2-701	Investing Companies	Department shall be treated as the Reporting Company.	§§40-2A-7(A)(5), 40-18-197	0
		(2)(w) Benefits. Includes cash and noncash remunerations given by the employer over and above base wages. These remunerations must be received by the employee for services performed for		
		the employers. Following are items that should be included as remunerations for purposes of this		
	Control Condit Book lations	regulation, however, this list is not meant to be all-inclusive: housing, transportation, meals,		
	Capital Credit Regulations - Procedures to be used by	health insurance, and life insurance. Following are items that should not be included as remunerations for purposes of this regulation, however, this list is not meant to be all-inclusive:		
810-2-701	Investing Companies	unemployment compensation, FICA taxes, and workmen's compensation.	§§40-2A-7(A)(5), 40-18-197	0
	Capital Credit Regulations -	(3)(d) Investing Companies to be notified. The Reporting Company shall be deemed to have provided information with respect to any action or other matter specified in paragraph (3)(c) of		
	Procedures to be used by	this section to all Investing Companies with an interest in the Joint Venture except Investing		
810-2-701	Investing Companies Capital Credit Regulations -	Companies. (3)(d)(1) Who are indirect Investing Companies and who are not identified to the Reporting	§§40-2A-7(A)(5), 40-18-197	0
	Procedures to be used by	Company at least 30 days before the Reporting Company is <u>required</u> to provide the information,		
810-2-701	Investing Companies	or (1) Scope. This regulation applies to the designation of one Investing Company, which is a	§§40-2A-7(A)(5), 40-18-197	0
		participant in a Joint Venture with one or more Investing Companies, to act as the sole Reporting		
	Procedure To Notify	Company on behalf of the group of Investing Companies. This regulation also applies to the information required to be provided to the Department by a Reporting Company in order to notify		
	Department Of Intent To	the Department of the intent of the Investing Company or Companies to initiate a Project which		
810-2-702	Initiate Project	will qualify for the Capital Credit.	§§40-2A-7(A)(5), 40-18-197	0
		(4) Procedure. Prior to the date on which the Qualifying Project is Placed in Service, the Investing Company or, where more than one Investing Company is participating in the Qualifying Project,		
	Procedure To Notify	the Reporting Company, shall file with the Department a written statement of intent (FORM INT)		
810-2-702	Department Of Intent To Initiate Project	to claim the Capital Credit provided by Sections 40-18-190 through 40-18-203, Code of Ala. 1975, as amended. The statement shall contain;	§§40-2A-7(A)(5), 40-18-197	0
		(5) Once a Qualifying Project is Placed in Service the Investing Company or the Reporting		
	Procedure To Notify Department Of Intent To	Company must file with the Department a written statement on a form prescribed by the Department (FORM INT-2) to report the actual investment in the Qualifying Project. The		
810-2-702	Initiate Project	statement shall contain:	§§40-2A-7(A)(5), 40-18-197	0
		(6) Joint Venture. Where in connection with a Qualifying Project, one or more entities shall enter into a Joint Venture in the form of a limited liability company, partnership, or other form of		
		business entity, the written statement required to be filed by this regulation, shall be filed by the		
	Procedure To Notify	Reporting Company only. Provided, however, the Reporting Company shall file with the written		
	Department Of Intent To	statement its Joint Venture Agreement and the document designating it the Reporting Company for the Qualifying Project. The written statement is not required to be filed by each entity		
810-2-702	Initiate Project	engaged in the Joint Venture.	§§40-2A-7(A)(5), 40-18-197	0
		(7) Change in ownership. If at any time during the period which an Investing Company or Companies is qualified for the Capital Credit, there is a change in the Company or Companies		
		participating in the Qualifying Project, or a change in the ownership regarding the shareholders,		
		partners, members, owners or beneficiaries of the Investing Company or Companies, the Investing or Reporting Company, whichever is applicable, shall file or caused to be filed with Department on		
	Procedure To Notify	a form prescribed by the Department (FORM INT-4), to report the Investing Company or		
810-2-702	Department Of Intent To Initiate Project	Companies, or the shareholders, partners, members, owners or beneficiaries of the Investing Company or Companies entitled to the credit as a result of the change in ownership.	§§40-2A-7(A)(5), 40-18-197	0
010-2-702	acc rroject	(4) Procedure. A project sponsored or undertaken by one or more Investing Companies which is in	3370 2A-1(A)(3), 40-10-131	0
	Qualification For Credit And	compliance with the capital cost requirements and which is in compliance during the tax year		
	Continuing Availability	with, the new employees requirements, the base wage requirements, and the continuing availability requirements shall entitle the Investing Company or Companies, or the shareholders,		
810-2-703	Requirements	partners, members, owners, or beneficiaries to the Capital Credit.	§§40-2A-7(A)(5), 40-18-197	0

Rule Citation	Short Description	Regulatory Text	Statutory Authorty	# of Discretionary Regulatory Restrictions
Kule Citation	Short Description	(4)(b)(1) Not less than 20 jobs for New Employees at a Qualifying Project other than a Small	Statutory Authorty	Regulatory Restrictions
		Business Addition must be provided beginning with the date which is not later than one year after the Qualifying Project is Placed in Service and the average wages for all New Employees at the		
	Qualification For Credit And	Qualifying Project be not less than the Base Wage Requirement by the date which is not later than		
810-2-703	Continuing Availability Requirements	one year after the Qualifying Project is Placed in Service and during each year during which all or part of the Capital Credit is available with respect to the Qualifying Project.	§§40-2A-7(A)(5), 40-18-197	C
		(4)(b)(2) Not less than 15 jobs for New Employees at a Qualifying Project which is a Small Business Addition must be provided beginning with the date which is not later than one year after the		
		Qualifying Project is Placed in Service and the average wages for each all New Employees at the		
	Qualification For Credit And	Qualifying Project be not less than the Base Wage Requirement of this regulation by the date which is not later than one year after the Qualifying Project is Placed in Service and during each		
040 0 7 00	Continuing Availability	year during which all or part of the Capital Credit is available with respect to the Qualifying	CC40 24 7/4\/5\ 40 40 40 7	
810-2-703	Requirements	Project. (4)(b)(3) If an Investing Company closes an existing facility in this sate and within two years	§§40-2A-7(A)(5), 40-18-197	(
	Qualification For Credit And	following the closing of the existing facility places a Qualifying Project in service, only the number of jobs for New Employees in excess of the number of employees who worked at the existing		
	Continuing Availability	facility at the time of the closure shall be deemed jobs for New Employees for the purposes of		
810-2-703	Requirements	determining the number of jobs for New Employees. (4)(b)(4) A company shall be considered to have met the employment requirement for the portion	§§40-2A-7(A)(5), 40-18-197	(
	Qualification For Credit And	of the year following the date upon which such requirement is first met and for each year thereafter (such portion of a year and each full year thereafter during the 20 year credit period is		
	Continuing Availability	hereinafter referred to as a Compliance Year) if the employment requirement is satisfied for at		
810-2-703	Requirements	least 11/12 of each Compliance Year. (4)(c)(1) Unless a Qualifying Project is a direct project is a direct processor of agricultural food	§§40-2A-7(A)(5), 40-18-197	C
	Qualification For Credit And	products, all New Employees at a Qualified Project must either have an average hourly wage of at		
810-2-703	Continuing Availability Requirements	least eight dollar (\$8) per hour or an average Total Compensation of at least ten dollars (\$10) per hour. Direct processors of agricultural food products are subject to the local labor market.	§§40-2A-7(A)(5), 40-18-197	d
		(4)(c)(2) A company shall be considered to have met the wage requirement for the portion of the year following the date upon which such requirement is first met and for each year thereafter		
	Qualification For Credit And	(such portion of a year and each full year thereafter during the 20 year credit period is hereinafter		
810-2-703	Continuing Availability Requirements	referred to as a Compliance Year) if the wage requirement is met based on an average determined over each Compliance Year.	§§40-2A-7(A)(5), 40-18-197	0
	·	(4)(d) Continuing Availability Requirements. Any Investing Company that meets the employment	- (No.)	
		and wage requirements by a date which is no later than one year after the date on which the Qualifying Project is Placed in Service, but fails to meet such requirements in any subsequent		
		Compliance Year, may still claim the Capital Credit for each Compliance Year in which such Investing Company again meets the employment and wage requirements of this section. In no		
		event, however, shall an Investing Company be able to claim a Capital Credit in a Compliance Year		
	Qualification For Credit And Continuing Availability	beginning after the third Compliance Year (whether or not consecutive) in which the Investing Company fails to meet the employment and wage requirements of this section or more than		
810-2-703	Requirements	nineteen (19) years after the year in which the Qualifying Project is first Placed in Service.	§§40-2A-7(A)(5), 40-18-197	0
		(4) Procedure. An Investing Company or Companies in a Qualifying Project as defined in Regulation 810-2-703 or the shareholders, partners, members, owners, or beneficiaries of the		
810-2-704	Computation Of Available Capital Credit	Investing Company or Companies shall be allowed a credit against the Alabama income tax liability generated by or arising out of the Qualifying Project.	§§40-2A-7(A)(5), 40-18-197	0
010 2 7 10 1		(4)(a) The Capital Credit shall be limited to the income tax liability attributable to the income	33.10 27.7(1)(3)), 10 10 137	·
810-2-704	Computation Of Available Capital Credit	generated by or arising out of the Project or five percent of the Capital Costs of the Qualifying Project, whichever is less.	§§40-2A-7(A)(5), 40-18-197	0
		(4)(a)(1)(ii) With/without Method. This method requires the recipient to compute its tax liability attributable to the Alabama income generated by or arising out of the Project by completing a		
		second set of federal and state income tax returns excluding the Alabama income attributable to		
		project operations. Any deductions limited by the amount of adjusted gross income, including the federal income tax deduction for state purposes, shall be adjusted in the second returns. The		
040 2 7 04	Computation Of Available	difference in the Alabama income tax liability is the amount attributable to the Alabama income	\$\$40.34.7/4\/\$\\ 40.40.40.7	
810-2-704	Capital Credit Computation Of Available	generated by or arising out of the Project. (4)(b) The credit shall be available for a period of 20 years beginning with the year in which the	§§40-2A-7(A)(5), 40-18-197	0
810-2-704	Capital Credit	Qualifying Project is Placed in Service and continuing for 19 consecutive years thereafter.	§§40-2A-7(A)(5), 40-18-197	0
		(4)(b)(1) For any tax return filed during the 20 year period which is for a tax period of less than one		
810-2-704	Computation Of Available Capital Credit	year, the credit available for the short year period shall be prorated based on a ratio, the numerator of which is the number of days in the tax period, and the denominator of which is 365.	§§40-2A-7(A)(5), 40-18-197	0
		(4)(c) If the Investing Company or Companies are not ultimately liable for the Alabama income tax liability on the income generated by or arising out of the Qualifying Project, the credit shall be		
		allocated to those shareholders, partners, members, owners, or beneficiaries of the Investing		
810-2-704	Computation Of Available Capital Credit	Company or Companies which are ultimately liable for the Alabama income tax liability attributable to the income generated by or arising out of the Qualifying Project.	§§40-2A-7(A)(5), 40-18-197	C
		(4)(d) A change in ownership or assignment of interest in any Project shall not increase the amount of capital credit available and the purchasers, assignees, or successors of the Project or		
	Computation Of Available	interest therein shall be entitled to the Capital Credit upon the same conditions and for the same		
810-2-704	Capital Credit Computation Of Available	period as the Investing Company or Companies originally entitled to the Capital Credit. (4)(e) The aggregate amount of the Capital credits utilized during the 20 year period shall not	§§40-2A-7(A)(5), 40-18-197	0
810-2-704	Capital Credit	exceed 100 percent of the Capital Costs of the Qualifying Project.	§§40-2A-7(A)(5), 40-18-197	0
		(4)(e)(1) For purposes of determining the Capital Credits utilized by shareholders, partners,		
		members, owners, or beneficiaries of the Investing Company or Companies, the maximum applicable rate applicable to individuals under Section 40-18-5, Code of Ala. 1975, as amended, or		
		the maximum applicable rate applicable to corporations under Section 40-18-31, Code of Ala.		
	Computation Of Available	1975, as amended, whichever is applicable, shall be limited to the income of the Investing Company generated by or arising out of the Qualifying Project, determined after the application of		
810-2-704	Capital Credit Computation Of Available	all other deductions, losses, or credits permitted under Titles 40 and 41 of the Code of Ala. 1975. (4)(f) The Capital Credit allowable shall be limited to the tax liability attributable to the income	§§40-2A-7(A)(5), 40-18-197	0
810-2-704	Capital Credit	generated by or arising from the qualified Project within the state.	§§40-2A-7(A)(5), 40-18-197	0
810-2-705	Determination Of Qualifying Project Income	(1) Scope. This regulation applies to the method by which a Reporting Company shall specify the method by which income generated by or arising out of a Qualifying Project will be determined.	§§40-2A-7(A)(5), 40-18-197	C
		(2)(a) Project Property Factor. The Project Property Factor is a fraction, the numerator of which is the total average Project property in Alabama owned during the tax period by the Investing		
		Company, and the denominator of which is the total average property in Alabama (generally, the		
	Determination Of Qualifying	numerator of the property factor in the Alabama income tax return) during the tax period. The numerator of this Project factor shall be computed in a like manner as provided for the property		
810-2-705	Project Income	factor in Chapter 27 of Title 40.	§§40-2A-7(A)(5), 40-18-197	C
		(2)(b) Project Payroll Factor. The Project Payroll Factor is a fraction, the numerator of which is the total amount paid in Alabama during the tax period by the Investing Company for compensation		
		paid those employees employed at the Qualifying Project site, and the denominator of which is the Total Compensation paid in Alabama for the production of business income (generally, the		
	Determination Of Qualifying	numerator of this Project factor shall be computed in a like manner as provided for the payroll		
810-2-705	Project Income	factor in Chapter 27 of Title 40.	§§40-2A-7(A)(5), 40-18-197	1 0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (2)(c) Project Sales Factor. The Project Sales Factor is a fraction, the numerator of which is the	Statutory Authoity	Regulatory Restrictions
		total Project sales in Alabama made during the tax period by the Corporation, and the		
	Determination Of Qualifying	denominator of which is the total sales in Alabama (generally, the numerator of the sales factor in the Alabama income tax return) during the tax period. The numerator of this Project factor shall		
810-2-705	Project Income	be computed in a like manner as provided for the sales factor in Chapter 27 of Title 40.	§§40-2A-7(A)(5), 40-18-197	0
	Determination Of Qualifying	(4) Procedure. The Department of Revenue and the Reporting Company <u>shall</u> agree in writing to use one of the following methods to determine income generated by or arising out of the		
810-2-705	Project Income	Qualifying Project:	§§40-2A-7(A)(5), 40-18-197	0
		(4)(a) Two Factor Method. Where the Project is a Headquarters Facility or has sales from the Project's operations principally to affiliated or related Persons or; has no sales of its own, the		
		Reporting Company will apportion the total amount of its Alabama taxable apportionable income,		
		including related federal income tax deduction, to the Project by multiplying the income by a fraction, the numerator of which is the Project's property factor plus the Project's payroll factor,		
		and the divisor of which is two (2). If any factor is not used in the production of business income, it		
	Determination of qualifying	shall be eliminated and the divisor reduced accordingly. Form AR which shows the two factor		
810-2-705	Determination Of Qualifying Project Income	calculations shall be filed with the project entity's income tax return to reflect the income generated by or arising out of the project.	§§40-2A-7(A)(5), 40-18-197	0
		(4)(b) Three Factor Method. Where the Project has sales from the Project's operations principally		
		to unaffiliated or unrelated Persons, the Reporting Company will apportion the total amount of its Alabama taxable apportionable income, including related federal income tax deduction, to the		
		Project by multiplying the income by a fraction, the numerator of which is the Project's property		
		factor plus the Project's payroll factor plus the Project's sales factor, and the divisor of which is three (3). If any factor is not used in the production of business income, it shall be eliminated and		
	Datarmination Of Qualifying	the divisor reduced accordingly. Form AR which shows the three factor calculations shall be filed		
810-2-705	Determination Of Qualifying Project Income	with the project entity's income tax return to reflect the income generated by or arising out of the project.	§§40-2A-7(A)(5), 40-18-197	0
		(4)(c) Separate Accounting. If the methods listed above do not effectuate an equitable		
		determination income generated by or arising out of the Qualifying Project, in a fair and equitable manner, the Reporting Company may request or the Department may require such income to be		
		calculated using a separate accounting method. The Reporting Company will determine the total		
		amount of the Qualifying Project's income, including the related federal income tax deduction, allocable to the Project by sing a separate accounting method, agreed upon by the Department.		
		Such separate accounting method will require the accounting and related records to be		
		maintained in a manner showing the Project's separate income and operations in Alabama and utilize "arm's length" pricing to the sales of good or services between the Project and either		
	0.000	affiliated legal entities or other accounting units in the Corporation. Form AR shall be filed with		
810-2-705	Determination Of Qualifying Project Income	the project entity's income tax return to reflect the income generated by or arising out of the project.	§§40-2A-7(A)(5), 40-18-197	1
		(5) The Reporting Company will indicate the preference of the two factor method, three factor	, , ,	
		method, or a separate accounting method when filing the statement of intent (FORM INT) with the Department. After the statement of intent (Form INT) has been filed indicating which method		
		is preferred, the Alabama Department of Revenue will initiate an agreement outlining the		
		appropriate method of accounting to be used at the project. This agreement shall serve as the written agreement required by Section 40-18-192, Code of Ala. 1975, as amended, between the		
	Determination Of Qualifying	Department of Revenue and the Investing Company or Companies specifying the method by		_
810-2-705	Project Income	which income generated by or arising out of the Project will be determined. (6) Record Keeping Requirements. Each Investing Company receiving a Capital Credit shall	§§40-2A-7(A)(5), 40-18-197	0
	0.000	maintain or caused to be maintained records with respect to the Qualifying Project sufficient to		
810-2-705	Determination Of Qualifying Project Income	allow the income of the Investing Company to be identified separately from other income of such Investing Company subject to Alabama income taxation.	§§40-2A-7(A)(5), 40-18-197	0
		(7) Year to Year Consistency. In filing income tax with Alabama, the Investing Company shall not		
		depart from or modify the accounting treatment of any material component used in computing the income tax credit without the prior written consent from the Department. The taxpayer shall		
	Determination Of Qualifying	show the nature and extent of the modification in the return for the year in which the change occurs.	§§40-2A-7(A)(5), 40-18-197	0
810-2-705	Project Income	(3)(a) Allocation of Capital Credit. The Capital Credit shall be allocated among the shareholders,	9940-2A-7(A)(5), 40-18-197	0
	Allocation Of The Capital	partners, members, owners or beneficiaries of the Investing Company or Companies entitled to		
810-2-706	Credit Credit	the Capital Credit based on their distributive share, whether or not distributed, of the Project's Alabama taxable apportionable income (or item thereof).	§§40-2A-7(A)(5), 40-18-197 as amended	0
		(3)(a)(1) The Allocations of Capital Credit schedule contained in Form:INT, and Form:INT-2, shall		
		serve as the written agreement between the Department and the Investing Company or Companies with respect to Qualifying Projects undertaken by partnerships, limited liability		
		companies or other Joint Ventures and the method by which the Qualifying Project's Alabama taxable apportionable income or the Capital Credit (or item thereof) is allocated among the		
	Allocation Of The Capital	business entities investing in the Project. The most recent form filed by the Project shall be		
810-2-706	Credit Allocation Of The Capital	considered the current allocation to be used by the Project. (3)(a)(1)(i) Any changes made to the Allocation of Capital Credit schedule after the filing of the	§§40-2A-7(A)(5), 40-18-197 as amended	0
810-2-706	Credit Credit	Form:INT-2 by the Reporting Company shall be reported to the Department on the Form:INT-4.	§§40-2A-7(A)(5), 40-18-197 as amended	0
		(3)(b) Substantial Economic Effect. If the allocation of either the Project's Alabama taxable apportionable income or the Capital Credit (or item thereof) does not have substantial economic		
		effect, then the Investing Company's distributive share of such income or credit (or item thereof)		
810-2-706	Allocation Of The Capital Credit	shall be determined in accordance with such Investing Company's interest in the Joint Venture taking into account all facts and circumstances.	§§40-2A-7(A)(5), 40-18-197 as amended	0
	Allocation Of The Capital	(3)(b)(1)(i) First, the allocation <u>must</u> have economic effect (within the meaning of paragraph		
810-2-706	Credit Allocation Of The Capital	(3)(b)2 of this section). (3)(b)(1)(ii) Second, the economic effect of the allocation must be substantial (within the meaning	§§40-2A-7(A)(5), 40-18-197 as amended	0
810-2-706	Credit	of paragraph (3)(b)3 of this section).	§§40-2A-7(A)(5), 40-18-197 as amended	0
		(3)(b)(2) Economic effect. In order for an allocation to have economic effect, it must be consistent with the underlying economic arrangement of the Investing Companies. This means that in the		
		event there is an economic benefit or economic burden that corresponds to an allocation, the		
810-2-706	Allocation Of The Capital Credit	Investing Company to whom the allocation is made must receive such economic benefit or bear such economic burden.	§§40-2A-7(A)(5), 40-18-197 as amended	0
		(1) Scope. This regulation applies to the Affidavit that is required to be filed with the Department	55	Ü
810-2-707	Allocation Of The Capital Credit	which states that the Investing Company was, during the tax year for which the Capital Credit was claimed, in complete compliance with Section 40-18-198, Code of Ala. 1975, as amended.	§§40-2A-7(A)(5), 40-18-197	_
220 2 7 .07		(4) Procedure. At the time of filing any tax return with the Department in which a Capital Credit is		
		claimed against the income generated by or arising out of a Qualifying Project, the chief executive officer, the chief financial officer, or the Person signing the tax return on behalf of the Investing		
		Company shall file with the Department an Affidavit stating that the Investing Company was		
810-2-707	Affidavit Required	during the tax year for which the Capital Credit is claimed, in compliance with the conditions required to be met in order to qualify the Investing Company for the Capital Credit, and	§§40-2A-7(A)(5), 40-18-197	0
	Taxable Income For		11.71	
810-2-801	Determining The Applicable Privilege Tax Rate	(1) For tax years beginning after December 31, 1999, the taxable income used to compute the tax rate for the Alabama Business Privilege Tax shall be determined as follows:	§40-2A-7(a)(5)	n
		· · · · · · · · · · · · · · · · · · ·		

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (1)(a)(1) The taxable income used to determine the tax rate for the privilege tax shall be the	Statutory Authoity	Regulatory Restrictions
		federal taxable income before net operating loss and special deductions. This income shall be		
		apportioned in accordance with §40-27-1, Code of Ala. 1975, and the accompanying rules. Deductions shall not be allowed for the federal income tax or the Alabama net operating loss in		
	Taxable Income For	computing an income category for purposes of determining the rate for the privilege tax. C		
	Determining The Applicable	corporations filing as members of an Alabama consolidated group shall determine taxable income		
810-2-801	Privilege Tax Rate	for the privilege tax on a separate company basis. (1)(a)(2) Corporations granted permission by the Alabama Department of Revenue to use separate	§40-2A-7(a)(5)	(
		accounting to determine Alabama taxable income shall compute the income based on Internal		
	Taxable Income For	Revenue Service Form 1120. The taxable income before the deductions for the net operating loss		
810-2-801	Determining The Applicable Privilege Tax Rate	and special deduction shall be used to determine the income category for purposes of determining the rate for the privilege tax.	§40-2A-7(a)(5)	
	Taxable Income For	(1)(a)(3) Corporations granted permission by the Alabama Department of Revenue to use any		
810-2-801	Determining The Applicable Privilege Tax Rate	other alternative methods to apportion income <u>shall</u> use these methods to determine the taxable income used to compute the tax rate for the privilege tax.	§40-2A-7(a)(5)	
010 2 0 .01	Tivilege Tux Nate	(1)(b)(1) The taxable income used to determine the tax rate for the privilege tax shall be the	340 ZA 7(a)(5)	
		federal ordinary income or (loss) from trade or business activities plus any items of income or applicable deductions passed through to the shareholders that were determined pursuant to 26		
		U. S. C. §1366. This income shall be apportioned in accordance with §40-27-1, Code of Ala. 1975,		
	Taxable Income For	and the accompanying rules. Deductions shall not be allowed for the federal income tax or the		
810-2-801	Determining The Applicable Privilege Tax Rate	Alabama net operating loss in computing an income category for purposes of determining the rate for the privilege tax.	§40-2A-7(a)(5)	
		(1)(b)(2) S Corporations granted permission by the Alabama Department of Revenue to use	(4)(4)	
	Taxable Income For	separate accounting to determine Alabama taxable income shall compute the income based on the Internal Revenue Service Form 1120S. Any Alabama income or expenses passed through to		
	Determining The	the shareholders shall be added to or subtracted from the Alabama taxable income to arrive at		
810-2-801	Applicable Privilege Tax Rate	the taxable income used to determine the rate for the privilege tax.	§40-2A-7(a)(5)	(
	Taxable Income For Determining The Applicable	(1)(b)(3) S Corporations granted permission by the Alabama Department of Revenue to use any other alternative methods to apportion income shall use these methods to determine the taxable		
810-2-801	Privilege Tax Rate	income used to compute the tax rate for the privilege tax.	§40-2A-7(a)(5)	O.
		(1)(c)(1) The taxable income used to determine the tax rate for the privilege tax shall be the federal ordinary income or (loss) from trade or business activities plus any items of income or		
	Taxable Income For	expenses passed through to the shareholders that were determined pursuant to 26 U. S. C. §702.		
	Determining The Applicable	This income shall be apportioned in accordance with §40-27-1, Code of Ala. 1975, and the		
810-2-801	Privilege Tax Rate	accompanying rules. (1)(c)(2) Limited Liability Entities granted permission by the Alabama Department of Revenue to	§40-2A-7(a)(5)	0
		use separate accounting to determine Alabama taxable income shall compute the income based		
	Taxable Income For	on Internal Revenue Service Form 1065. Any Alabama income or expenses passed through to the		
810-2-801	Determining The Applicable Privilege Tax Rate	shareholders shall be added to or subtracted from Alabama taxable income to arrive at the taxable income used to determine the rate for the privilege tax.	§40-2A-7(a)(5)	0
	Taxable Income For	(1)(c)(3) Limited Liability Entities granted permission by the Alabama Department of Revenue to		
810-2-801	Determining The Applicable Privilege Tax Rate	use any other alternative methods to apportion income shall use these methods to determine the taxable income used to compute the tax rate for the privilege tax.	§40-2A-7(a)(5)	0
010 2 0 .01		(1)(d)(1) The taxable income used to determine the tax rate for the privilege tax shall be the	3.10 27 7(0)(0)	
	Taxable Income For Determining The Applicable	federal income before the net operating loss deduction, the total deduction for dividends paid,		
810-2-801	Privilege Tax Rate	and the 26 U. S. C. §857(b)(2)(E) deduction. This income shall be apportioned in accordance with §40-27-1, Code of Ala. 1975, and the accompanying rules.	§40-2A-7(a)(5)	0
	Taxable Income For	(1)(d)(2) Real Estate Investment Trusts granted permission by the Alabama Department of		
810-2-801	Determining The Applicable Privilege Tax Rate	Revenue to use separate accounting to determine Alabama taxable income, <u>shall</u> compute the income based on Internal Revenue Service Form 1120-REIT.	§40-2A-7(a)(5)	0
000 0000	Taxable Income For	(1)(d)(3) Real Estate Investment Trusts granted permission by the Alabama Department of	3.00 2.00 (2)(2)	
810-2-801	Determining The Applicable Privilege Tax Rate	Revenue to use any other alternative methods to apportion income shall use these methods to determine the taxable income used to compute the tax rate for the privilege tax.	§40-2A-7(a)(5)	
810-2-801	Thirtiege tax nate	(1)(e)(1) The taxable income used to determine the tax rate for the privilege tax shall be the	340-2A-7 (a)(3)	
	Touchie Income For	federal ordinary income or (loss) from trade or business activities plus any items of income or		
	Taxable Income For Determining The Applicable	expenses passed through to the shareholders that were determined pursuant to 26 U. S. C. §1361 or 26 U. S. C. §61. This income shall be apportioned in accordance with §40-27-1, Code of Ala.		
810-2-801	Privilege Tax Rate	1975, and the accompanying rules.	§40-2A-7(a)(5)	0
		(1)(e)(2) Disregarded Entities granted permission by the Alabama Department of Revenue to use separate accounting to determine Alabama taxable income, shall compute the income based on		
		either Internal Revenue Service Form 1065 or Form 1120S whichever is applicable. Any Alabama		
	Taxable Income For	income or expenses passed through to the shareholders shall be added to or subtracted from Alabama taxable income to arrive at the taxable income used to determine the rate for the		
810-2-801	Determining The Applicable Privilege Tax Rate	privilege tax.	§40-2A-7(a)(5)	0
	Taxable Income For	(1)(e)(3) Disregarded Entities granted permission by the Alabama Department of Revenue to use		
810-2-801	Determining The Applicable Privilege Tax Rate	any other alternative methods to income <u>shall</u> use these methods to determine the taxable income used to compute the tax rate for the privilege tax.	§40-2A-7(a)(5)	
010 2 0 .01		(1)(f)(1) For Financial Institutions filing as C corporations with the Internal Revenue Service, the	3.10 2.11 7(0)(0)	
		taxable income used to determine the tax rate for the privilege tax shall be the federal taxable income before net operating loss and special deductions. For Financial Institutions filing as S		
		Corporations with the Internal Revenue Service, the taxable income used to determine the tax		
		rate for the privilege tax shall be the federal ordinary income or (loss) from trade or business		
		activities plus any items of income or expenses passed through to the shareholders that were determined pursuant to 26 U. S. C. §1366. This income shall be apportioned in accordance with		
		Chapter 16, Title 40, Code of Ala. 1975, and the accompanying rules. Deductions shall not be		
		allowed for the federal income tax or the Alabama net operating loss in computing an income		
	Taxable Income For	category for purposes of determining the rate for the privilege tax. Financial Institutions filing as members of an Alabama consolidated group shall determine taxable income for the privilege tax		
040 0	Determining The Applicable	on a separate company basis. (Note: Financial Institutions are subject to the Financial Institution	C40 24 7/ V5	
810-2-801	Privilege Tax Rate	Excise Tax in Alabama and may not file as an Alabama C or S Corporation.) (1)(f)(2) Financial Institutions given permission by the Alabama Department of Revenue to use	§40-2A-7(a)(5)	
		separate accounting to determine Alabama taxable income shall compute the income based on		
		either the Internal Revenue Service Form 1120 or Form 1120S whichever is applicable. For Financial Institutions filing as S Corporations with the Internal Revenue Service, any Alabama		
	Taxable Income For	income or expenses passed through to the shareholders shall be added to or subtracted from		
010 2 0 04	Determining The Applicable	Alabama taxable income to arrive at the taxable income used to determine the rate for the	\$40.24.7(a)(E)	
810-2-801	Privilege Tax Rate Taxable Income For	privilege tax. (1)(f)(3) Financial Institutions granted permission by the Alabama Department of Revenue to use	§40-2A-7(a)(5)	C
810-2-801	Determining The Applicable	any other alternative methods to apportion income shall use these methods to determine the	§40-2A-7(a)(5)	
		(1)(g) Insurance Companies. For U. S. Life Insurance Company filing Internal Revenue Service Form		
		1120-L, federal taxable income shall be total taxable income less the dividends received deduction		
				4
	Tavahla Incomo For	and the operations loss deduction. For U. S. Property and Casualty Insurance Companies filing		
	Taxable Income For Determining The Applicable	and the operations loss deduction. For U. S. Property and Casualty Insurance Companies filing Internal Revenue Service Form 1120-PC, federal taxable income shall be taxable income less the dividend received deduction and the net operating loss deduction. This income shall be		

Dula Citation	Short Description	Development Total	Chartest and Australia.	# of Discretionary Regulatory Restrictions
Rule Citation	Short Description	Regulatory Text (1)(a) C Corporations, S Corporations, Limited Liability Entities, Real Estate Investment Trusts, and	Statutory Authoity	Regulatory Restrictions
		Disregarded Entities engaged in multistate operations shall apportion net worth computed under §40-14A-23, Code of Ala. 1975, in accordance with §40-27-1, Code of Ala. 1975, and the		
	Determination Of The	accompanying rules. During the determination period, the factors used to determine Alabama net		
810-2-802	Apportionment Factors For The Privilege Tax	worth shall be computed in the same manner as prescribed for purposes of the income tax levied by Chapter 18, Title 40, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-14A-1	
		(1)(b) Financial Institutions shall apportion net worth computed under §40-14A-23 in accordance	VA-P	
	Determination Of The Apportionment Factors For	with Chapter 16, Title 40, Code of Ala. 1975, and the accompanying rules. During the determination period, the factors used to determine Alabama net worth shall be computed in the		
810-2-802	The Privilege Tax	same manner as prescribed for purposes of the financial institution excise tax. (1)(c) Insurance companies subject to the insurance premium tax levied by Chapter 4A of Title 27,	§§40-2A-7(a)(5), 40-14A-1	(
		Code of Ala. 1975, shall apportion income based on the ratio of the insurer's Alabama premium		
	Determination Of The Apportionment Factors For	income to its nationwide total direct premiums. The information used to determine this ratio is reflected on Schedule T of the insurer's annual statement filed with the insurance commissioner		
810-2-802	The Privilege Tax	for the immediate preceding tax year.	§§40-2A-7(a)(5), 40-14A-1	(
		A paid preparer may execute and file the business privilege tax return, extension request, and the annual report, if a power of attorney is on file, or is filed simultaneously with the return, etc.,		
810-2-803	Executive Of Privilege Tax Return	authorizing this action. Otherwise, the return, etc. must be executed by one of the officers specified in Section 40-18-39(e), Code of Ala. 1975.	§§40-2A-7(a)(5), 40-14A-26	
010 2 0 .03	Business Privilege Tax –		3340 24 7(0)(3), 40 144 20	
	Transition Rules From A Calendar Year Basis To	(3)(a) Pursuant to Section 40-14A-2(b), for taxable years 2000 and 2001, all taxpayers subject to the tax levied in Section 40-14A-22, shall have a determination date of January 1 following the		
040 2 0 04	A Fiscal Year	determination period. For all taxable years ending after December 31, 2000, the determination	\$\$40.34.7(=\\f\) 40.444.4.40.444.3.40.444	,
810-2-804	Basis Business Privilege Tax –	date shall be the first day of the taxable year following the determination period.	§§40-2A-7(a)(5), 40-14A-1, 40-14A-2, 40-14A-	(
	Transition Rules From A Calendar Year Basis To			
	A Fiscal Year	(3)(b) If the taxpayer has a change of accounting period, that change shall follow the rules		
810-2-804	Basis Election To File As A Family	provided in Section 40-18-30(a), <u>Code of Ala. 1975</u> . (4) Electing Family Limited Liability Entity status will be disallowed if the election is not filed in a	§§40-2A-7(a)(5), 40-14A-1, 40-14A-2, 40-14A-	(
810-2-805	Limited Liability	timely manner, does not contain the <u>required</u> information, or is not properly signed by the taxpayer or authorized representative.	\$\$40.24.7(a)(E), 40.144.4(L)	
810-2-805	Entity Extension Of Time For Filing	taxpayer or authorized representative.	§§40-2A-7(a)(5), 40-14A-1(h)	C
810-2-806	Of Business Privilege Tax Returns	(2) BPT Returns for all members of a financial institution group shall be due no later than the corresponding Financial Institution Excise Tax Return due date, without regard to any extension.	§§40-2A-7(a)(5), 40-14A-25	0
010 2 0 .00	Extension Of Time For Filing		3340 2A 7(0)(3), 40 14A 23	
810-2-806	Of Business Privilege Tax Returns	(3) An extension for filing the returns above <u>shall</u> be granted if the corresponding Federal Income Tax Return was extended for the same length of time.	§§40-2A-7(a)(5), 40-14A-25	0
	Extension Of Time For Filing	(4)(a) Payment of the tax shall be made via the paper Payment Voucher or by Electronic Funds	VAP	
810-2-806	Of Business Privilege Tax Returns	Transfer (EFT). Any payment that exceeds \$750 must be made via EFT. Please refer to Rules 810- 13-101 and 810-13-103.	§§40-2A-7(a)(5), 40-14A-25	C
	Business Privilege Tax Filing Requirements For Disregarded	(1)(a) Disregarded Entity Net Worth Computation if the Owner of the Disregarded Entity is Subject		
	Entities And	to the Alabama Business Privilege Tax. The net worth of the disregarded entity shall be zero, and		
810-2-809	Owners Of Disregarded Entities	the items that would enter into determining the net worth of the disregarded entity shall be used in computing the net worth of the owner of the disregarded entity.	§§40-2A-7(a)(5), 40-14A-22, 40-14A-23	0
	Business Privilege Tax Filing Requirements For Disregarded			
	Entities And			
810-2-809	Owners Of Disregarded Entities	(1)(a)(1) Both the disregarded entity and the disregarded entity's owner would be <u>required</u> to file an Alabama business privilege tax return.	§§40-2A-7(a)(5), 40-14A-22, 40-14A-23	d
	Business Privilege Tax Filing Requirements For Disregarded		. ,,,,,	
	Entities And			
810-2-809	Owners Of Disregarded Entities	(1)(a)(2) The disregarded entity <u>must</u> disclose the owner's name and Federal Employer Identification Number (FEIN) as required by the Alabama business privilege tax form.	§§40-2A-7(a)(5), 40-14A-22, 40-14A-23	C
0.00	Business Privilege Tax Filing		33.4 (-)(-)	
	Requirements For Disregarded Entities And	(1)(b) Disregarded Entity Net Worth Computation if the Owner of the Disregarded Entity Is Not		
810-2-809	Owners Of Disregarded Entities	Subject to the Alabama Business Privilege Tax. The net worth of the disregarded entity shall be equal to the amount of the disregarded entity's assets less its liabilities.	§§40-2A-7(a)(5), 40-14A-22, 40-14A-23	
010 2 0 .03	Business Privilege Tax Filing		3340 28 7(0)(3), 40 148 22, 40 148 23	
	Requirements For Disregarded Entities And	(1)(b)(3) The disregarded entity must disclose the owner's name and FEIN as required by the		
010 2 0 00	Owners Of Disregarded	Alabama business privilege tax form. A statement must be attached to the business privilege tax	\$\$40.34.7(=)(F) 40.444.33.40.444.33	
810-2-809	Entities	return explaining why the owner is not subject to the Alabama business privilege tax. [2](f) Electronic Return Originator (ERO) - A firm, organization or individual who is an authorized	§§40-2A-7(a)(5), 40-14A-22, 40-14A-23	
	Terms And Definitions For The Alabama Electronic Business	IRS e-file provider that originates the electronic submission of returns. Because the electronic filing process is a joint program between the IRS and the Department, an ERO must be approved		
810-2-812	Privilege Tax Return	by the Internal Revenue Service to qualify for this program.	§§40-2A-7(a)(5), 40-30-5	C
	Terms And Definitions For The	(2)(n) Standard Letter of Intent (LOI) – A form which must be completed to request approval from the Department to provide tax preparation software for electronic forms submissions. By		
810-2-812	Alabama Electronic Business Privilege Tax Return	completing this form, the software developer agrees to comply with all national security summit standards and requirements in addition to the specific Alabama requirements included in the LOI.	§§40-2A-7(a)(5), 40-30-5	d
	Terms And Definitions For The		V-10-10-10-10-10-10-10-10-10-10-10-10-10-	
810-2-812	Alabama Electronic Business Privilege Tax Return	(2)(p) Original Business Privilege Tax Return - Any return that is <u>required</u> to be filed with respect to the tax imposed as defined by Section 40-14A-22, <u>Code of Ala. 1975</u> .	§§40-2A-7(a)(5), 40-30-5	O
810-2-813	Requirements For The Business Privilege Tax	(1) SCOPE - This rule defines the information required for the Business Privilege Tax declaration for electronic filing through the Alabama Business Modernized E-File Program (MeF).	§§40-2A-7(a)(5), 40-30-5	C
2.0 2 0 .10	Requirements For The	mg m-1-g. me	55.5	
	Business Privilege Tax Declaration For Electronic	(2) The Business Privilege Tax Declaration for Electronic Filing <u>requires</u> the following information		
810-2-813	Filing Requirements For The	and authorizations:	§§40-2A-7(a)(5), 40-30-5	C
	Business Privilege Tax			
810-2-813	Declaration For Electronic Filing	(2)(s) If the paid preparer is different from the electronic return originator, the following information is required:	§§40-2A-7(a)(5), 40-30-5	C
	Requirements For The	(3) The signatures of the officer/partner, the electronic return originator, and the paid preparer (if		
	Business Privilege Tax Declaration For Electronic	the paid preparer is different from the electronic return originator) must be affixed to the Alabama Form AL8453-B — Business Privilege Tax Declaration for Electronic Filing before the return		
810-2-813	Filing Requirements For The	is electronically transmitted.	§§40-2A-7(a)(5), 40-30-5	C
	Business Privilege Tax			
810-2-813	Declaration For Electronic Filing	(3)(c) Electronic return originators and electronic return preparers are prohibited from allowing taxpayers to sign a blank Alabama Form AL8453-B.	§§40-2A-7(a)(5), 40-30-5	d
			100	

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
nuic citation		(5) The completed and signed Alabama Form AL8453-B must be retained by the electronic return	Statute y Marilotty	
	Requirements For The Business Privilege Tax	originator for a period of three years from the due date of the return or three years from the date the return was filed, whichever is later. The electronic return originator will provide the		
	Declaration For Electronic	Department with the original Alabama Form AL8453-B within five business days of receiving a		
810-2-813	Filing	written request for the documents from the Department.	§§40-2A-7(a)(5), 40-30-5	0
810-2-814	Acceptance, Monitoring, And Revocation Of Acceptance	(2) Software developers must be approved on an annual basis and maintain good standing with the Department. The Department has the right to deny any applicant acceptance into the	§§40-2A-7(a)(5), 40-30-6	0
	Acceptance, Monitoring, And			
	Revocation Of Acceptance Into The Alabama Business	(5) Alabama electronic business privilege tax returns received by the Department that are prepared by a software developer that has not completed the Department's software developer		
	Modernized E-File Program	testing and that has not been approved by the Department will be rejected by the Department.		
	For Software Developers – Business	Paper Alabama business privilege tax returns must then be submitted by the taxpayer or the taxpayer may electronically file the tax return using an approved software from another software		
810-2-814	Privilege Tax	developer.	§§40-2A-7(a)(5), 40-30-6	1
	Acceptance, Monitoring, And Revocation Of Acceptance			
	Into The Alabama Business			
	Modernized E-File Program			
	For Software Developers – Business			
810-2-814	Privilege Tax	(9)(d) Failure or refusal to effect corrective action as <u>required</u> by the Department.	§§40-2A-7(a)(5), 40-30-6	0
	Acceptance, Monitoring, And Revocation Of Acceptance			
	Into The Alabama Business			
	Modernized E-File Program For Electronic	(2) Electronic return originators and transmitters accepted by and in good standing with the		
	Return Originators And	Internal Revenue Service (IRS) Electronic Filing Program are automatically accepted into the		
910 2 9 15	Transmitters – Business	Alabama Electronic Filing Program. This does not include software developers. They must complete the approval process with the Department (See Rule 810-2-814).	8840 24 7/a)/E) 40 20 6	
810-2-815	Privilege Tax Acceptance, Monitoring, And	complete the approval process with the Department (see Kufe 810-2-8-,14).	§§40-2A-7(a)(5), 40-30-6	0
	Revocation Of Acceptance			
	Into The Alabama Business Modernized E-File Program			
	For Electronic	(3) Electronic return originators and transmitters accepted into the Alabama Electronic Filing		
	Return Originators And Transmitters – Business	Program serve as agents of the Department and must comply with the requirements of the program as stated in the Alabama Business Modernized E-file Program: Software Developers and		
810-2-815	Privilege Tax	Transmitters Guidelines and Schemas (Publication AL4164).	§§40-2A-7(a)(5), 40-30-6	0
	Acceptance, Monitoring, And			
	Revocation Of Acceptance Into The Alabama Business			
	Modernized E-File Program			
	For Electronic Return Originators And			
	Transmitters – Business			
810-2-815	Privilege Tax Alabama Requirements For	(6)(d) Failure or refusal to effect corrective action as <u>required</u> by the Department. (1)(d) "Taxable Year" is the fiscal year used by the taxpayer to file returns required under the	§§40-2A-7(a)(5), 40-30-6	0
810-2-816	Mandatory E-File Of	income tax levied by Chapter 18 or the financial institution excise tax levied by Chapter 16, or, in	§§40-2A-7(a)(5), 40-14A-2, 40-14A-22, 40-16-	0
	Alabama Requirements For Mandatory E-File Of Business			
	Privilege Tax Returns			
242.2.2.45	Prepared By Financial	(3)(b) Paragraph (3)(a) of this rule may not be interpreted to require electronic filing of acceptable	5540.04.77.1/51.40.444.0.40.444.00.40.45	
810-2-816 810-2-817	Institution Groups Requirements For The	Business Privilege Tax returns that are <u>required</u> to be filed before January 1, 2016. (2)(a) A complete Alabama electronic business privilege tax return will consist of XML data	§§40-2A-7(a)(5), 40-14A-2, 40-14A-22, 40-16- §§40-2A-7(a)(5), 40-30-5	0
	Requirements For The	(2)/L) All matrix should be seen in the file should be seen to be		
810-2-817	Alabama Electronic Business Privilege Tax Return	(2)(b) All entities that electronically file their Alabama business privilege tax return <u>must</u> also pay their tax liability electronically.	§§40-2A-7(a)(5), 40-30-5	0
		(3)(c) If a timely filed electronic return is rejected, the filer has the later of 10 calendar days from the date of the first transmission or the due date of the return (with extensions) to correct the		
		errors and resubmit the return. In order for the Department to acknowledge the transmission		
		date of the original return, the submission ID of the original return must be transmitted in each		
	Requirements For The	subsequent filing. If the return is resubmitted and accepted after the due date (with extensions) or the transmission perfection period, the received date will be the transmission date of the		
	Alabama Electronic Business	accepted resubmitted (perfected) return and not the date that the original rejected return was		
810-2-817 810-2-817	Privilege Tax Return Requirements For The	submitted. (3)(d) Perfection of a return for electronic re-transmission is generally required when the original	§§40-2A-7(a)(5), 40-30-5 §§40-2A-7(a)(5), 40-30-5	0
220 2 0 .27	, and a second second	(3)(e) If a filer is unable to correct a rejected Alabama Business Privilege Tax electronic return to	33.2 27 7(4)(5)) 10 33 3	0
		an accepted status, the filer must submit their paper return with a copy of the last rejection notification from the Department. To be considered timely filed, this paper return must be		
		postmarked by the later of the due date of the return (including extensions) or 10 calendar days		
	Requirements For The Alabama Electronic Business	after the date that Alabama last gives notification that the return was rejected. If the paper return is received after the due date or the transmission perfection period, the received date will be the		
810-2-817	Privilege Tax Return	postmark date of the paper return.	§§40-2A-7(a)(5), 40-30-5	0
		(1) For purposes of Chapter 18 of Title 40, Code of Ala. 1975, when the legislature adopts a		
		specified section or sections of Title 26, United States Code ("26 U.S.C." or "IRC") or a federal public law (Pub. L. or P.L.), references shall be to those specified sections as amended from time		
810-3-1.101	Operating Rules	to time.	§§40-2A-7(a)(5), 40-18-1.1, 40-18-33, 40-18-3	0
810-3-1.101	Operating Rules	(2) When any gain, loss, income, basis, earnings and profits, or any other item is to be determined (3)(b) A corporate income taxpayer that files as part of a federal consolidated return must	§§40-2A-7(a)(5), 40-18-1.1, 40-18-33, 40-18-3	0
		determine its federal taxable income on a separate-company basis. In doing so, they must apply		
810-3-1.101	Operating Rules	the principles of certain federal rules that were applied at the group level in the calculation of federal consolidated income on a separate-company basis.	§§40-2A-7(a)(5), 40-18-1.1, 40-18-33, 40-18-3	0
J10 J 1.101	operating nuics	(3)(b)(1)(b) Alabama law requires modifications to federal taxable income in calculating Alabama	33.0 2n /(a)(3), 40-10-1.1, 40-10-33, 40-18-3	0
		taxable income. Such modifications should not affect the calculation of federal taxable income as		
810-3-1.101	Operating Rules	defined by this paragraph. See Sherwin-Williams Co. v. Alabama Department of Revenue, Alabama Tax Tribunal, Dkt. Nos. BIT 13-359 and BIT 11-741, Nov. 30, 2016.	§§40-2A-7(a)(5), 40-18-1.1, 40-18-33, 40-18-3	0
810-3-1.101	Operating Rules	(3)(c)(1) Example. Taxpayers are required to add back to federal taxable income certain inter-	§§40-2A-7(a)(5), 40-18-1.1, 40-18-33, 40-18-3	0
		(4) Adjustments to Federal Limitations. Alabama's income tax laws are tied to various federal income tax limitations. Certain fundamental differences in the calculation of federal taxable		
040.044.5		income and Alabama taxable income require that adjustments be made to the federal limitation	CC 40 DA 7/ VEV 40 45 · · · · · · · ·	
810-3-1.101	Operating Rules	before they can be used in the calculation of Alabama taxable income as described below. (4)(a) Federal limitations calculated at the corporate consolidated group level and used in the	§§40-2A-7(a)(5), 40-18-1.1, 40-18-33, 40-18-3	0
		calculation of consolidated federal taxable income for the corporate group must be adjusted to		
		reflect the fact that Alabama corporate taxpayers, even those participating in the filing of a post 2001 Alabama consolidated return, must calculate Alabama taxable income on a separate-		
		company basis. For this reason, federal limitations applicable in the calculation of Alabama		
810-3-1.101	Operating Rules	corporate taxable income must be calculated on a separate-entity basis.	§§40-2A-7(a)(5), 40-18-1.1, 40-18-33, 40-18-3	0

				# of Discretionary
Rule Citation	Short Description Operating Rules	Regulatory Text I/S) Federal limitations subject to allocation and apportionment. Federal limitations are calculated.	Statutory Authoity	Regulatory Restrictions
810-3-1.101	Operating Rules	(5) Federal limitations subject to allocation and apportionment. Federal limitations are calculated (5)(a) Example. Alabama's net operating loss (NOL) rules are tied to IRC §382, a	§§40-2A-7(a)(5), 40-18-1.1, 40-18-33, 40-18-3	0
		federal limitation to the utilization of NOLs. See Code of Ala. 1975, §40-18-35.1(6).		
		When a loss corporation experiences an ownership change and the provisions of IRC §382 apply, the Alabama apportionment factor of the loss corporation for the reporting period including the		
		ownership change must be used to compute the IRC section 382 limitation applicable to Alabama		
		multistate taxpayers. For example, Loss Corporation L experiences an ownership change that		
		triggers an IRC §382 limitation. The annual federal limitation is \$10. For the reporting period including the ownership change Loss Corporation L's Alabama apportionment factor is twenty		
		percent (20%). The federal limitation of \$10 must be apportioned to Alabama using Loss		
810-3-1.101	Operating Rules	Corporation L's Alabama apportionment factor of 20%, creating an Alabama limitation of \$2.	§§40-2A-7(a)(5), 40-18-1.1, 40-18-33, 40-18-3	0
		(2) Individuals not domiciled within Alabama who maintain a permanent place of abode within Alabama, or who spend more than a total of seven months (whether or not consecutive) of the		
		taxable year within Alabama shall be presumed to be residents, and taxable on their net income		
		from within and without Alabama during the taxable year. They should file Resident Individual		
810-3-201	Individuals Subject to Alabama Income Tax	Income Tax Return, Form 40 or Form 40A each year. For instructions for individuals who are residents for less than one year (part-year residents), see Rule 810-3-201(4).	§§40-2A-7(a)(5),40-18-2	_
010 3 2 .01	Individuals Subject to	(2)(b) The Department <u>may require</u> individuals claiming domicile outside the State of Alabama to	3340 2A 7(a)(5),40 10 2	
810-3-201	Alabama Income Tax	furnish a statement of information with details to support their claim.	§§40-2A-7(a)(5),40-18-2	0
		(3)(d)(1) Military personnel who are not residents of Alabama and who receive military pay while stationed in Alabama, shall be deemed not to have received such income for services performed		
	Individuals Subject to	within, or from sources within Alabama. This subparagraph (d) applies to all military compensation		
810-3-201	Alabama Income Tax	received after September 8, 1939, in accordance with §514 of Public Law 732. (4) An individual who becomes a resident of Alabama must include in gross income all income	§§40-2A-7(a)(5),40-18-2	0
		from sources both within and without Alabama for the period of residence. A resident moving		
		away from Alabama during the year includes in gross income only income from sources both		
	Individuals Subject to	within and without Alabama until date of termination of his residence in this state. The Department should be notified of the termination of taxpayer's residence, including all pertinent		
810-3-201	Alabama Income Tax	facts relating to the termination.	§§40-2A-7(a)(5),40-18-2	0
		(4)(a) EXAMPLE: Taxpayer moved from New York to Alabama on September 1. Prior to that date		
		he had no Alabama income. After moving to Alabama, he had an income of \$5,000. He must file a return on Form 40, (Resident Individual Income Tax Return) reporting the \$5,000, but need not		
	Individuals Subject to	report any income earned before September 1. He is entitled to the same annual exemptions as a		
810-3-201	Alabama Income Tax	resident for a full year. See Rule 810-3-1902(3).	§§40-2A-7(a)(5),40-18-2	0
		(4)(b) EXAMPLE: Taxpayer moved from Alabama to Mississippi on November 1. Prior to that time he earned \$8,000 taxable income in Alabama, and had no Alabama income during November and		
		December. He should notify the Department of the termination of his residence in Alabama, and		
		file a return on Form 40 (Resident Individual Income Tax Return) reporting the \$8,000 income. He		
810-3-201	Individuals Subject to Alabama Income Tax	may claim the annual exemptions to which he would be entitled were he a resident for the entire year.	§§40-2A-7(a)(5),40-18-2	1
010 3 2 .01	Individuals Subject to	(4)(c) An individual, a resident for part of the taxable year and a nonresident for the other part of	33 10 21 7(4)(3), 10 10 2	-
810-3-201	Alabama Income Tax	the taxable year, having taxable income in both periods, should file two returns:	§§40-2A-7(a)(5),40-18-2	0
		(4)(c)(1) One return should be filed on Form 40 as a resident, covering the period of residence. All income, from whatever source within or without the state, earned during such period of residence		
	Individuals Subject to	should be included in this return, and exemptions should be claimed for the total annual		
810-3-201	Alabama Income Tax	exemptions to which the taxpayer is entitled. (4)(c)(2) A second return should be filed on Form 4ONR as a nonresident, covering income from	§§40-2A-7(a)(5),40-18-2	1
		sources in Alabama for the period of nonresidence. No personal exemptions and/or credit for		
	Individuals Subject to	dependents would be allowable on the nonresident return as Chapter 810-3-2 Revenue Supp.		
810-3-201	Alabama Income Tax Individuals Subject to	3/31/19 3-2-6 the full annual amount would have been allowed on the resident return. (4)(c)(2)(i)(I) His return as a resident (Form 40) should report income of \$2,000, and the annual	§§40-2A-7(a)(5),40-18-2	1
810-3-201	Alabama Income Tax	exemption he could claim were he a resident for the entire year.	§§40-2A-7(a)(5),40-18-2	0
	Corporations Subject to	(1) Corporations, associations, or joint-stock companies subject to tax only in the state of Alabama		
810-3-202	Alabama Income Tax	are taxable on income from all sources, both inside and outside the state of Alabama. (3) A corporation qualified to do business or doing business in this state and having a valid S	§§40-2A-7(a)(5), 40-18-2, 40-27-1, and 26 U.S	0
		election under 26 U.S.C. §1362 shall be an Alabama S corporation under the provisions of §40-		
		18-160, Code of Ala. 1975, et seq. Generally, an S corporation will not pay income tax at the		
810-3-202	Corporations Subject to Alabama Income Tax	corporate level, but will act as a conduit to pass through income to its shareholders. See §40-18- 160, Code of Ala. 1975, and related rules.	§§40-2A-7(a)(5), 40-18-2, 40-27-1, and 26 U.S	0
		(4)(a) Every organization described in §40-18-32, Code of Ala. 1975, which receives "unrelated	(-),(-)	
810-3-202	Corporations Subject to	business taxable income" as defined in 26 U.S.C. §512, <u>shall</u> file Form 20C reporting such	8840-24-7(a)(5) 40-18-2 40-27-1 and 26 U.S	_
010-3-2UZ	, addania income rax	(4)(b) Any organization, whether incorporated or not, which receives such "unrelated business	3370 2M-1(a)(3), 40-10-2, 40-27-1, diid 26 U.S	0
		taxable income" shall file Form 20C and report income and deductions in the same manner as a		
		corporation. Any organization subject to income tax which receives such "unrelated business taxable income" shall file Form 20C and report the income and deductions attributable to		
	Corporations Subject to	Alabama. See the statute and rules under §40-27-1, Code of Ala. 1975, for guidance on		
810-3-202	Alabama Income Tax Exempt Income for Foreign	apportionment and allocation of income and deductions.	§§40-2A-7(a)(5), 40-18-2, 40-27-1, and 26 U.S	0
810-3-2.101	Missionary Service	(3)(b)(1)(i) If a taxpayer receives foreign missionary service income, but has not met the 24 month foreign service requirement on or before the date the return for such year is filed (including	§40-18-2.1	0
		(3)(b)(1)(i)(3) Income earned from foreign missionary service for periods prior to January 1, 1984,		
810-3-2.101	Exempt Income for Foreign Missionary Service	<u>may</u> not be excluded from gross income even though such service <u>may</u> qualify for the 24 month period of required foreign service.	§40-18-2.1	0
J10 J Z.101	Compensation of Federal	(1)(a) These income taxes <u>must</u> be levied only as the State of Alabama is constitutionally or legally		
810-3-301	Employees	authorized to tax such income, and <u>must</u> be taxed without discrimination and only to the same	§40-18-3	0
		(1)(c)(1) The determination of the fair market value of property is generally a question of fact and		
		shall be established by competent evidence. The general way of determining the fair market value		
810.2.5.04	Pacis in Proporty	of stock, in the absence of knowledge of sales on any given date, is to value the stock on the basis	\$40.19.6	
810-3-601	Basis in Property	of the corporate assets underlying the stock as disclosed by a balance sheet as of this date.	§40-18-6	0
		(1)(c)(1)(2(a)(1) Expenditures made by the taxpayer after acquisition of a property for		
		improvements, additions or betterments of a relatively permanent character, such as to prolong the life or increase the utility of the property in substantial degree beyond the life or utility		
		reasonably to be expected from properties of like age and character, shall be added to and		
		increase the original basis of such property for the purpose of determining gain or loss upon the		
		disposition thereof. No adjustment shall be made in respect of any item which, under any applicable provision of law or regulation, is treated as an item not properly chargeable to a capital		
810-3-601	Basis in Property	account but is allowable as an expense deduction in computing net income for the taxable year.	§40-18-6	0
		(1)(c)(1)(2)(a) In any case in which a portion of the taxpayer's cost or investment has been		
810-3-601	Basis in Property	returned to him in any form or manner since acquisition, or any losses have been incurred, or	§40-18-6	0

	Cl . D			# of Discretionary
Rule Citation	Short Description	(3) If a casualty loss has been sustained, the cost basis in the property must be reduced by the	Statutory Authoity	Regulatory Restrictions
		amount of the casualty loss claimed as a deduction in the computation of net income. If the loss is		
		reimbursed, in part or total, by insurance proceeds; the insurance proceeds must be used to repair the property to its original state. For losses occurring in tax years ending before January 1,		
		1985, if the insurance proceeds are not used to repair the property to its original state, the		
		casualty must be treated as an involuntary conversion and any gain recognized and reported as		
810-3-601	Basis in Property	income. See Reg. 810-3-806 for involuntary conversions. For losses in tax years beginning after December 31, 1984, see Reg. 810-3-806(2) for determination of recognizable gain, (if any).	§40-18-6	0
		(4) The original basis must also be decreased by the amount of maximum allowable deductions for		
		exhaustion, wear and tear, obsolescence (these three items hereinafter referred to as "depreciation"), amortization, and depletion under the law applicable to the periods of time prior		
		to January 1, 1935 and subsequent to January 1, 1935. Deductions allowable shall reduce the		
810-3-601	Basis in Property	original basis of the property to the adjusted basis for determining gain or loss. These deductions shall be the greater of the following two amounts:	§40-18-6	0
010 3 0 .01	basis in Property	Shall be the greater of the following two amounts.	340 10 0	0
		(4)(d) It is not necessary for this depreciation, amortization, or depletion to have been claimed on tax returns or entered in taxpayer's records. It shall be assumed that the taxpayer has claimed		
		maximum allowable deductions regardless of the expiration of the statutory period for claiming		
		deductions. A taxpayer is not permitted to take advantage in a later year of his prior failure to		
		take any such allowance or his taking an allowance plainly inadequate under the known facts in prior years. In the case of depreciation, if in prior years the taxpayer has consistently taken proper		
		deductions under one method, the amount allowable for such prior years shall not be increased		
810-3-601	Basis in Property	even though a greater amount would have been allowable under another proper method. (5) In the case of stock, the original basis must be decreased by the amount of distributions	§40-18-6	0
		previously made which at the date of distribution were either tax free or applicable in the		
040 0 5 04	Dania in Danasanta	reduction of basis. This does not apply to exempt dividends paid from income earned since January 1, 1933, by the corporations paying the dividend.	540.40.5	
810-3-601	Basis in Property	(6) For transactions occurring in a tax year beginning before January 1, 1985, whenever it appears	§40-18-6	U
		that the basis of property of the taxpayer is a substituted basis, then the adjustments provided in		
		§40-18-6(b), and this regulation shall be made after first making, in respect to such substituted basis, proper adjustments of a similar nature in respect of the period during which the property		
		was held by the transferor, donor, or grantor, or during which the other property was held by the		
910 2 6 01	Dasis in Dranarty	person from whom the basis is to be determined. A similar rule shall be applied in case of a series	£40.10 £	0
810-3-601	Basis in Property Basis for Computing Gain or	of substituted bases. (1) The basis of property shall be the cost of the property with the following exceptions:	§40-18-6	U
810-3-602	Loss		§§40-2A-7(a)(5), 40-18-6	0
810-3-602	Basis for Computing Gain or Loss	(1)(a) Inventory - If the property <u>should</u> have been included in the last inventory, the basis <u>shall</u> be the amount used in the last inventory.	§§40-2A-7(a)(5), 40-18-6	0
010 3 0 .02		(1) For all taxable years with respect to which a preliminary assessment of income tax could be	3310 2717(0)(3), 10 10 0	, , ,
		made under the provisions of §40-2A-7, Code of Ala. 1975, as of May 27, 1997, and thereafter:(a) Basis of property to subchapter K entity - A subchapter K entity s basis in property contributed to		
		it under §40-18-8(o), Code of Ala. 1975, by a partner or member shall be determined according to		
810-3-603	Basis in Subchapter K Entity	26 U.S.C. §723.	§§40-2A-7(a)(5), 40-18-6	0
		(1)(b)(1) A contributing partner's or member's initial basis in a subchapter K entity interest acquired by a contribution of property (including money as described in §40-18-8[0]) to the		
810-3-603	Basis in Subchapter K Entity	subchapter K entity <u>shall</u> be determined according to 26 U.S.C. §722.	§§40-2A-7(a)(5), 40-18-6	0
		(1)(b)(2) Increases and decreases to the initial basis determined under paragraph 1 shall be made according to 26 U.S.C. §705, and those adjustments to the initial basis shall be determined		
810-3-603	Basis in Subchapter K Entity	without regard to the allocation and apportionment rules of Section 40-18-22.	§§40-2A-7(a)(5), 40-18-6	0
		(1)(b)(3) Special basis adjustments - The basis of the property of the subchapter K entity shall be determined according to 26 U.S.C. 734 and 743, if the subchapter K entity has in effect an election		
810-3-603	Basis in Subchapter K Entity	under 26 U.S.C. §754 (relating to optional adjustment to basis of partnership property).	§§40-2A-7(a)(5), 40-18-6	0
810-3-603	Basis in Subchapter K Entity	(1)(c) Basis of property distributed by subchapter K entity - The basis of property (other than money) distributed by a subchapter K entity to a partner or member other than in liquidation of	§§40-2A-7(a)(5), 40-18-6	0
010 3 0 .03	· · ·	(2) No refunds shall be due or issued by reason of this regulation with respect to taxable years		, and the second
810-3-603	Basis in Subchapter K Entity	beginning before January 1, 1997. (1) Property Acquired After December 31, 1997. The basis of property acquired by gift or by a	§§40-2A-7(a)(5), 40-18-6	0
	Basis of Property Acquired by	transfer in trust shall be determined according to 26 U.S.C. §1015. For interpretation of federal		
810-3-604	Gift or Transfer in Trust	statutes adopted by the Alabama Legislature see Rule 810-3-1.101, Operating Rules. (2) Property Acquired After March 14, 1985, but before January 1, 1998. The basis shall be the	§§40-2A-7(a)(5), 40-18-6	0
		same as the basis would be in the hands of the donor or the last preceding owner from whom the		
		property was not acquired by gift; except that if such basis is greater than the fair market value of		
810-3-604	Gift or Transfer in Trust	the property then for the purpose of determining the amount of loss the basis shall be the fair market value.	§§40-2A-7(a)(5), 40-18-6	0
		(2)(b) Transfer in Trust Other Than Gift, Bequest, or Devise. If the property was acquired by a	VIVII - 2 -	
	Basis of Property Acquired by	transfer in trust, other than a transfer in trust by a gift, bequest or devise, the basis shall be the same as in the hands of the grantor, increased by the amount of gain (or decreased by the amount		
810-3-604	Gift or Transfer in Trust	of loss) recognized by the grantor on such transfer of the property.	§§40-2A-7(a)(5), 40-18-6	0
]		(3) Property acquired after December 31, 1932, but prior to March 15, 1985. The basis shall be the fair market value of the property at the date of acquisition.		
	Basis of Property Acquired by	and market value of the property at the date of acquisition.		
810-3-604	Gift or Transfer in Trust		§§40-2A-7(a)(5), 40-18-6	0
810-3-604	Basis of Property Acquired by Gift or Transfer in Trust	(4) Property acquired prior to January 1, 1933. The basis <u>shall</u> be the fair market value at the close of December 31, 1932.	§§40-2A-7(a)(5), 40-18-6	0
	Property Transmitted at	(2) Prior to January 1, 1998: Basis for the following shall be the fair market value of the property		_
810-3-605	Property Transmitted at	at the time of decedent's death: (2)(d) In all other cases of property acquired by will or intestacy, basis shall be the fair and	§§40-2A-7(a)(5), 40-18-6	0
810-3-605	Death	reasonable market value of the property at the time of distribution to the taxpayer.	§§40-2A-7(a)(5), 40-18-6	0
810-3-605	Property Transmitted at Death	(2)(e) The value of property as of the date of the decedent's death as appraised for the purpose of the federal estate tax or the alternate value as appraised for such purpose, whichever is	§§40-2A-7(a)(5), 40-18-6	0
	- 5000	(1) After December 31, 1984: The basis of property acquired in a like-kind exchange shall be	33.2 D. (N/O), 40 10 0	
910.2.5.05	Basis of Property Acquired	determined according to 26 U.S.C. §1031. For interpretation of federal statutes adopted by the	\$\$40.24.7(p)(E), 40.40.6	
810-3-606	Upon Like-Kind Exchange Basis of Property Acquired	Alabama Legislature see Rule 810-3-1.101, Operating Rules. (2)(b) Mixed Exchanges. If the property acquired consisted of both like and unlike property, the	§§40-2A-7(a)(5), 40-18-6	0
810-3-606	Upon Like-Kind Exchange	basis shall be allocated between the properties (other than money) received, and for the purpose	§§40-2A-7(a)(5), 40-18-6	0
		(1)(a) The basis of property received by a distributee in a transaction described in subsection (e) or (f) of §40-18-8, Code of Ala. 1975, shall be determined in accordance with 26 U.S.C. §358. For		
	Basis of Property Transferred	interpretation of federal statutes adopted by the Alabama Legislature see Rule 810-3-1.101,		
810-3-607	to a Corporation	Operating Rules. (1)(b) The basis of property acquired by a corporation in a transaction described in subsection (e)	§§40-2A-7(a)(5), 40-18-6	0
	Basis of Property Transferred	or (f) of §40-18-8, shall be determined in accordance with 26 U.S.C. §362. For interpretation of		
810-3-607	to a Corporation	federal statutes adopted by the Alabama Legislature see Rule 810-3-1.101, Operating Rules.	§§40-2A-7(a)(5), 40-18-6	0

D 1 60 11	Chart Dannighting			# of Discretionary
Rule Citation	Short Description	Regulatory Text (2) Transfers to corporation where control of property remains in same person - prior to January 1,	Statutory Authoity	Regulatory Restrictions
		1985. Property transferred to a corporation in connection with a reorganization as defined in §40-		
		18-8(f) after December 31, 1932, but before January 1, 1985, where control as defined in 26 U.S.C. §368(c) remains with the transferor, shall have the same basis as it would have in the hands of the		
		transferor together with gain or loss recognized to the transferor on the transfer. This rule does		
	Basis of Property Transferred	not apply if the property acquired consists of stock or securities in a corporation, a party to the reorganization, unless the consideration in whole or in part is the stock or securities of the		
810-3-607	to a Corporation	corporation acquiring the property.	§§40-2A-7(a)(5), 40-18-6	0
		(1) Basis of Property Acquired on Liquidation of Subsidiary. The basis of property acquired by a		
	Basis of Property Acquired on	corporation as a result of a liquidation of a subsidiary to which §40-18-8(h), Code of Ala. 1975, applies shall be determined in accordance with 26 U.S.C. §334(b). For interpretation of federal		
810-3-608	Liquidation of a Subsidiary	statutes adopted by the Alabama Legislature see Rule 810-3-1.101, Operating Rules.	§§40-2A-7(a)(5), 40-18-6	0
		If an election under 26 U.S.C. §338 is in effect for federal income tax purposes, the basis of property owned by a corporation shall be determined under 26 U.S.C. §338 relating to the		
	Basis of Property of a	treatment of certain stock purchases as asset acquisitions. For interpretation of federal statutes		
810-3-609	Subsidiary After Acquisition	adopted by the Alabama Legislature see Rule 810-3-1.101, Operating Rules.	§§40-2A-7(a)(5), 40-18-6	0
	Basis of Property Received in	If property is received in a distribution in complete liquidation in which a gain or loss is recognized on receipt of the property, the basis of the property received shall be determined in accordance		
	Liquidation in Which Gain or	with 26 U.S.C. §334(a). For interpretation of federal statutes adopted by the Alabama Legislature		
810-3-610	Loss is Recognized	see Rule 810-3-1.101, Operating Rules. The basis of stock with respect to which a corporation makes a distribution of its stock and the	§§40-2A-7(a)(5), 40-18-6	0
		basis of the stock distributed shall be determined in accordance with 26 U.S.C. §307. For		
	Basis of Stock After Stock	interpretation of federal statutes adopted by the Alabama Legislature see Rule 810-3-1.101,		
810-3-611	Dividend	Operating Rules. (1) After December 31, 1984. The basis of property acquired in connection with an involuntary	§§40-2A-7(a)(5), 40-18-6	0
	Basis of Property Acquired in	conversion in which a gain or loss was not recognized shall be determined according to 26 U.S.C.		
910 2 6 12	Connection with an	§1033. For interpretation of federal statutes adopted by the Alabama Legislature see Rule 810-3-	8840 24 7/a)/E) 40 19 6	
810-3-612	Involuntary Conversion	1.101, Operating Rules. (2) Prior to January 1, 1985. The basis of property acquired in connection with an involuntary	§§40-2A-7(a)(5), 40-18-6	0
		conversion (as described in §40-18-8(f), Code of Ala. 1975, in effect prior to January 1, 1985) shall		
	Basis of Property Acquired in Connection with an	be the same as the property converted, less the amount of money received but not expended by the taxpayer, increased by any recognized gain or decreased by any recognized loss upon the		
810-3-612	Involuntary Conversion	conversion.	§§40-2A-7(a)(5), 40-18-6	0
		(1) The basis of property received from a spouse or former spouse in a transaction in which a gain		
	Basis of Property Acquired From a Spouse or Former	or loss was determined under §40-18-8(m), Code of Ala. 1975, shall be determined in accordance with 26 U.S.C. §1041. For interpretation of federal statutes adopted by the Alabama Legislature		
810-3-614	Spouse	see Rule 810-3-1.101, Operating Rules.	§§40-2A-7(a)(5), 40-18-6	0
		If securities are sold to an employee stock ownership plan or an eligible work-owned cooperative,		
	Basis of Replacement Property in Sale of Stock to an	and gain was not recognized pursuant to \$40-18-8(n), Code of Ala. 1975, the basis of the qualified replacement property, as defined by 26 U.S.C. §1042, shall be determined in accordance with 26		
	Employee Stock Ownership	U.S.C. §1042(d). For interpretation of federal statutes adopted by the Alabama Legislature see		
810-3-615	Plan or Cooperative	Rule 810-3-1.101, Operating Rules.	§§40-2A-7(a)(5), 40-18-6	0
	Basis of Property of Individuals Establishing	(1) Effective for tax years beginning after December 31, 1997, the basis of both real and personal property owned by an individual on the date Alabama domicile is established shall be the same		
810-3-616	Alabama Domicile	basis as is used for federal income tax purposes on that date.	§§40-2A-7(a)(5), 40-18-6	0
		Effective for tax years beginning after December 31, 1997, if property is acquired in an applicable asset acquisition as defined by 26 U.S.C. §1060, the basis of the acquired property shall be		
		determined in accordance with 26 U.S.C. §1060. Federal regulations and determinations for 26		
810-3-617	Allocation of Basis	U.S.C. §1060 will be followed in the administration of this section.	§§40-2A-7(a)(5), 40-18-6	0
810-3-801	Recognition of Gain or Loss	(1) For transactions closed before January 1, 1985, gain or loss <u>shall</u> be recognized in accordance with the following rules:	§40-18-8	0
		(1)(b) The entire amount of gain or loss realized upon the sale or exchange of property shall	3.0 20 0	-
		normally be recognized on the tax return for that year. Exceptions from the general rule are made		
		in \$40-18-8 with respect to certain exchanges of property in which at the time of the exchange the particular differences existing between the property disposed of and the property acquired		
		are more formal than substantial. The law provides that such differences shall not be deemed		
		controlling and that gain or loss shall not be recognized at the time of the exchange. The underlying assumption of these exceptions is that the new property is substantially a continuation		
810-3-801	Recognition of Gain or Loss	of the old investment.	§40-18-8	0
		(1)(e) To constitute an exchange within the meaning of this section the transaction <u>must</u> be a		
810-3-801	Recognition of Gain or Loss	reciprocal transfer of property, as distinguished from a transfer of property for money consideration only.	§40-18-8	0
		(2) For transactions closed after December 31, 1984, upon the sale, exchange, or other disposition	3.0 22 0	-
910 3 9 01	Recognition of Gain or Loss	of property the entire amount of the gain or loss realized shall be recognized on the current year tax return, except as provided in Regs 810-3-802, et seq.	§40-18-8	
810-3-801		(1) If an exchange of property occurring after December 31, 1984, satisfies the requirements of 26	3.0 10 0	0
	Like-Kind Exchange of	U.S.C. §1031, relating to like-kind exchanges, then the amount of gain or loss recognized in the		
	Property Held for Productive Use in Trade or Business or for	exchange shall be determined in accordance with 26 U.S.C. §1031. For interpretation of federal statutes adopted by the Alabama Legislature see		
810-3-802	Investment	Rule 810-3-1101, Operating Rules.	§§40-2A-7(a)(5), 40-18-8	0
		(2) Transactions occurring prior to January 1, 1985: As used in §40-18-8(b)(1), Code of Ala. 1975,		
		the words "like kind" have reference to the nature of the property and not to its grade or quality. One kind or class of property may not, under such subsection, be exchanged for property of a		
	Like-Kind Exchange of	different kind or class. The fact that any real estate involved is improved or unimproved is not		
	Property Held for Productive	material, for such fact relates only to the grade or quality of the property and not to its kind or		
810-3-802	Investment	class. Unproductive real estate held by one, other than a dealer, for future use or future realization of the increment in value comes within the meaning of this subsection.	§§40-2A-7(a)(5), 40-18-8	0
	Euchanaari S	(2)(c)(2) If such distribution is not made, the gain to the corporation shall be recognized in an		
810-3-804	Exchanges in Pursuance of a Plan of Reorganization	amount not in excess of the sum of money and the fair and reasonable market value of such other additional property received.	§§40-2A-7(a)(5), 40-18-8	0
		(2)(d)(1) The distribution shall not be considered a distribution of earnings and profits within the		
810 2 2 24	Exchanges in Pursuance of a	meaning of §40-18-8(b)(4) for determining the taxability of subsequent distributions by the	\$\$40.24.7(a)(E), 40.40.0	
810-3-804	Plan of Reorganization	corporation. (1)(a) If property is transferred to a corporation in a transaction which satisfies the requirements	§§40-2A-7(a)(5), 40-18-8	0
		of 26 U.S.C. §351, relating to transfers to corporations controlled by the transferor, the amount of		
	Transfer of Property to	gain or loss shall be determined in accordance with 26 U.S.C. §351, as modified by 26 U.S.C. §357,		
810-3-805	Corporation Controlled by Transferor	relating to the recognition of gain as a result of the transferee corporation's assumption of liabilities.	§§40-2A-7(a)(5), 40-18-8	0
		For transactions occurring after December 31, 1984, if a taxpayer makes a valid election under 26	VII-11	·
		U.S.C. §1033 (relating to involuntary conversions) for federal income tax purposes, the amount of gain recognized for Alabama income tax purposes shall be determined according to 26 U.S.C.		
		§1033. For interpretation of federal statutes adopted by the Alabama Legislature see Rule 810-3-		
810-3-806	Involuntary Conversions	1.1.01, Operating Rules.	§§40-18-8, 40-18-57	0

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
rule Citation	Short Description	(1) For transactions occurring after December 31, 1984, no gain or loss shall be recognized on the	Statutory Authorty	Regulatory Restrictions
	Complete Liquidation of	receipt by a corporation of property distributed in complete liquidation of another corporation as described in 26 U.S.C. §332. For interpretation of federal statutes adopted by the Alabama		
810-3-809	Subsidiaries	Legislature see Rule 810-3-1.101, Operating Rules.	§§40-18-8, 40-18-57	0
		(2)(b) The distribution is in complete cancellation or redemption of all the stock, and the transfer of all the property under the liquidation occurs within some one calendar month, then in the case		
		of each qualified electing shareholder (as defined in 26 U.S.C. §333) gain on the shares owned by		
	Election to Recognize Gain on	him at the time of the adoption of the plan of liquidation shall be recognized only to the extent		
810-3-811	Certain Liquidations	provided in paragraph (2) below. (3)(a)(1) There shall be recognized, and treated as a dividend, so much of the gain as is not in	§§40-2A-7(a)(5), 40-18-8	(
		excess of his ratable share of the earnings and profits of the corporation accumulated after		
		December 31, 1932. Such earnings and profits are to be determined as of the close of the month in which the transfer in liquidation occurred under subparagraph (1)(b) above, but without		
		diminution by reason of distributions made during such month; but by including in the		
010 2 0 11	Election to Recognize Gain on		\$\$40.24.7(p)(E), 40.49.9	
810-3-811	Certain Liquidations	under the liquidation is completed; and (3)(a)(2) there shall be recognized, and treated as a gain from the sale or exchange of property, so	§§40-2A-7(a)(5), 40-18-8	(
		much of the remainder of the gain as is not in excess of the amount by which the value of that		
	Election to Recognize Gain on	portion of the assets received by him which consists of money, or of stock or securities acquired by the corporation after December 31, 1932, exceeds his ratable share of such earnings and		
810-3-811	Certain Liquidations	profits.	§§40-2A-7(a)(5), 40-18-8	(
810-3-811	Election to Recognize Gain on Certain Liquidations	(3)(b) In the case of a qualified electing shareholder which is a corporation, the gain shall be recognized only to the extent of the greater of the following -	§§40-2A-7(a)(5), 40-18-8	
010 3 0 .11	Recognition of Gain or Loss or		3340 24 7(8)(3), 40 10 0	
	Transfer of Property to a	shall be determined in accordance with 26 U.S.C. §1041. For interpretation of federal statutes	5549.24.7()/5) 49.49.9	
810-3-811	Spouse or a Former Spouse Sales of Stock to Employee	adopted by the Alabama Legislature see Rule 180-3-1.101, Operating Rules. (1) The amount of gain recognized by a taxpayer who has made a valid election under 26 U.S.C.	§§40-2A-7(a)(5), 40-18-8	C
	Stock Ownership Plans or	§1042, relating to sales of stock to employee stock ownership plans or certain cooperatives, <u>shall</u>		
810-3-819	Certain Cooperatives Sales of Stock to Employee	be determined in accordance with 26 U.S.C. §1042. (2) If a taxpayer disposes of qualified replacement property, as defined by 26 U.S.C. §1042, and	§§40-2A-7-(a)(5), 40-18-1	C
	Stock Ownership Plans or	recognizes gain under 26 U.S.C. §1042(e), then the gain shall be recognized to the same extent		
810-3-819	Certain Cooperatives	and at the same time as under 26 U.S.C. §1042(e).	§§40-2A-7-(a)(5), 40-18-1	0
	Recognition of Gain or Loss or Transfer of Property to and	(1)(a) Contribution of property to a subchapter K entity - The amount of gain or loss recognized on		
	Distribution of Property by a	the contribution of property to a subchapter K entity in exchange for an interest in the subchapter		
810-3-820	Subchapter K Entity Recognition of Gain or Loss or	K entity shall be determined in accordance with 26 U.S.C. §721.	§§40-2A-7(a)(5), 40-18-8	0
	Transfer of Property to and	(1)(b) Distribution of property by a subchapter K entity- The amount of gain or loss recognized on		
	Distribution of Property by a	the distribution of property by a subchapter K entity <u>shall</u> be determined in accordance with 26		
810-3-820	Subchapter K Entity Recognition of Gain or Loss on	U.S.C. §731.	§§40-2A-7(a)(5), 40-18-8	0
	Transfer of Property to and			
910 3 9 30	Distribution of Property by a	(2) No refunds shall be due or issued by reason of this regulation with respect to taxable years	\$\$40.24.7(c)/E) 40.19.9	0
810-3-820	Subchapter K Entity	beginning before January 1, 1997. When the production, purchase, or sale of merchandise is an income producing factor, inventories	§§40-2A-7(a)(5), 40-18-8	0
		at the beginning and ending of each taxable year are necessary in order to correctly compute		
		income. In these cases, inventories shall be taken, computed and used in accordance with the methods prescribed or permitted by the Internal Revenue Service pursuant to 26 U.S.C. 263A, 471.		
810-3-1101	Inventory Procedures	472 and 474 and regulations thereunder.	§§40-2A-7(a)(5), 40-18-11	0
		(1) Taxable income shall be computed and a return shall be made for a period known as the		
		"taxable year." The taxable year may be a calendar year, a fiscal year, an elected 52-53 week year, or an accounting period of less than twelve months resulting from a change in accounting periods.		
	- II V	The taxable year for Alabama purposes must tie to the same tax period the taxpayer utilizes for		_
810-3-1301	Taxable Year	federal tax purposes. (2) A taxpayer elects a taxable year when the first federal return is filed. This election must be	§§40-2A-7(a)(5), 40-18- 8(j), 40-18-13, 40-19-	0
810-3-1301	Taxable Year	consistently followed in filing subsequent returns, and all Alabama returns.	§§40-2A-7(a)(5), 40-18-8(j), 40-18-13, 40-19-	. 0
		(3) An accounting period of less than twelve months is one that results from changing the accounting period from the calendar year to the fiscal year, from fiscal year to calendar year, from		
		one fiscal year to another, when the taxpayer is not in existence for the entire taxable year, when		
810-3-1301	Tayahla Voor	the taxpayer goes out of business, or when there is a change in entity, or for any other reason	\$\$40.24.7/-\/F\\ 40.40.0/\(\)\ 40.40.42.40.40	
810-3-1301	Taxable Year	required for federal purposes. (4) Effect of election under §40-18-8(j), Code of Ala. 1975, (and 26 U.S.C. §338), for entities filing	§§40-2A-7(a)(5), 40-18-8(j), 40-18-13, 40-19-	0
		separate returns. If the target corporation must change its taxable year to conform to that of a		
810-3-1301	Taxable Year	new consolidated parent company for federal purposes, then the same changes will be made for Alabama purposes.	§§40-2A-7(a)(5), 40-18-8(j), 40-18-13, 40-19-	. 0
		(5) If the taxpayer's accounting period is other than the taxable year as described in this rule, or if	55 3 2(-)(-)/ 10 10 5(j)/ 40 10 13, 40-13-	
810-3-1301	Taxable Year	the taxpayer has no accounting period or does not keep records, the net income shall be computed on the basis of the calendar year.	\$\$40.20.7(a)(E), 40.19.9(i), 40.19.12.40.40	
010-3-1301	Tuxable Teal	(6) For tax years beginning after December 31, 1998, a taxpayer making an election to file an	§§40-2A-7(a)(5), 40-18-8(j), 40-18-13, 40-19-	0
		Alabama consolidated return, as provided in §40-18-39, <u>must</u> use the same taxable year		
810-3-1301	Taxable Year Maintenance of Accounting	as employed for Federal Income Tax purposes. (1) Each taxpayer must maintain such accounting records as will clearly reflect his income for each	§§40-2A-7(a)(5), 40-18-8(j), 40-18-13, 40-19-	0
810-3-1302	Periods	accounting period, and <u>must</u> file his returns based on these records.	§§40-18-13, 40-1-5	0
		(2) If the taxpayer does not maintain such accounting records, or if such records do not clearly		
		reflect the income or deductions of the taxpayer for any given taxable year, the Department may prescribe the method and basis for computation of such income. A taxpayer who does not keep		
	Maintenance of Accounting	adequate accounting records will be required to report his income on the calendar year basis and		
810-3-1302	Periods	use the cash receipts and disbursements method of accounting. (1) For tax years beginning after December 31, 1998, a taxpayer making an election to file an	§§40-18-13, 40-1-5	0
		Alabama consolidated return, as provided in §40-18-39, <u>Code of Ala. 1975</u> , <u>must</u> use the same		
810-3-1303	Method of Accounting	method of accounting as employed for federal income tax purposes. (2) For tax years beginning after December 31, 1989, a taxpayer <u>must</u> use the same accounting	§§40-2A-7, 40-18-13	0
810-3-1303	Method of Accounting	method for Alabama purposes as that used for federal income tax purposes.	§§40-2A-7, 40-18-13	0
		(1) For tax years beginning before January 1, 1990, a taxpayer desiring to change his method of		
	Change in Method of	accounting should request permission from the Department of Revenue to make the change. Applications for such change should set forth clearly the nature of the business, the method of		
810-3-1304	Accounting	accounting used in keeping the books, and the reasons for changing the method of reporting.	§40-18-13	C
		(3) Alabama law has no counterpart to 26 U.S.C.§481; therefore, any increase or decrease in		
		income resulting from a change in accounting method must be taken into account in full in the year of change. There is no provision in Alabama law to defer the effect of a change in accounting		
		method over a number of years. In changing from a cash method of accounting to an accrual		
		method, income accrued but not yet collected as of the close of the year of change shall be added to income actually received in cash during the year, and expenses accrued but not yet paid as of		
		the close of the year shall be added to expenses actually paid during the year. In making a change		
010 2 42 01	Change in Method of	from accrual to cash method of accounting, items previously reported as income and expenses	£40.19.13	
810-3-1304	Accounting	should be excluded from the cash basis return.	§40-18-13	0

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Sick Product gapt and the Source A. Description Only Single Company of the Source A. Description of the	Rule Citation	Short Description	Regulatory Text (4) Income actually received or accrued must be included in gross income, although losses may	Statutory Authoity	Regulatory Restrictions
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the amount that adjusted gross income, including disability income, exceeds \$15,000.00. (5)(a) For tax years beginning after December 31, 2010, the mount of income, edicution, gain, loss or credit includable or deductible by an owner of an interest in a subchapter K entity shall be determined in accordance with subchapter K of the Internal Revenue Code, 25 U.S. C. 70.76.51, \$15,000.00. (5)(a) For tax years beginning after December 201, 2010, 20	810-3-1401	Gross Income in General		§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
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determined in accordance with subchapter K of the Internal Revenue Code, 26 U.S.C. 701-761, 610-31-34-0.1 Gross Income in General (17)(a)(1)(i) the amount actually paid for such property, shall be included in the gross Income of the transferee who performed the service in the first tax eyes during which a fair market value under provisions of (a)(i) above can be determined. (17)(a)(2)(i) the amount actually paid for such property, shall be included in the gross Income of the transfere with performed the service in the first tax eyes during which a fair market value under provisions of (a)(i) above can be determined. (17)(a)(2) Paragraph (a) jabal not apply it the transferee sells or otherwise disposes of such property in an arms length transaction before his rights in such property become transferable or not subject to substantial risk of forfesture. (17)(a)(2) The election must be made in the same manner and within the same time frame as required by regulations pertaining to 26 U.S.C. \$83. (17)(3)(3) The statement of election required by regulations pertaining to 26 U.S.C. \$83. shall be made a part of the Alabama income tax return for the year of transfer. (17)(a)(1) Valuation - Property subject to restrictions which by its terms will never lapse, and which allows the transferee to see such property of sprice determined under some formula, the property of the property of the property (computed without regard to the restrictions) at the time of the ancellation over the fair market value of the property (computed without regard to the restrictions) at the time of the ancellation over the fair market value of the tax year in which the cancellation plus the amount paid for the cancellation, shall be retered as compensation for the tax year in which the cancellation plus the amount paid for the cancellation shall be retered as compensation for the tax year in which the cancellation shall be retered as compensation for the tax year in which the exception that the reductions in tax attributes required by 26 U.	810-3-1401	Gross income in General		9940-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
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(17)(b)(3) The statement of election required by regulations pertaining to 26 U.S.C. §83 shall be made a part of the Alabama income tax return for the year of transfer.			(17)(b)(2) The election must be made in the same manner and within the same time frame as		
Gross income in General made a part of the Alabama income tax return for the year of transfer. (17)(d)(1) Valuation - Property subject to restrictions which by list terms will never lapse, and which allows the transferee to see such property for a price determined under some formula, the formula price shall be determined to be the fair market value of the property. (17)(d)(2)(ii)(i) the excess of the fair market value of the property. (17)(d)(2)(ii)(i) the excess of the fair market value of the property (computed without regard to the restrictions) at the time of the cancellation over the fair market value of the property (computed by taking the restriction, shall be treated as compensation for the tax year in which the amount paid for the cancellation, shall be treated as compensation for the tax year in which the cancellation occurs. (10)(1) The value of property acquired by gift, bequest, devise, or descent, in accordance with 26 Exclusions from Gross Income U.S.C. \$102. The income from such property shall be included in gross income. (10)(c)(1) Gross income does not include a fellowship or grant that is an outright gift with no obligation on the part of the recipient. Payments to an individual as a scholarship at an educational institution or as a fellowship or grant that is an outright gift with no obligation on the part of the recipient. Payments to an individual as a scholarship at an educational institution or as a fellowship or grant are excluded from the gross income of the student space and the exception that the reductions in tax attributes required by 26 U.S.C. \$108 shall be applied only to the net operating losses determined under Alabama income tax law and to the basis of depreciable property. The basis reductions of depreciable property shall not exceed the basis reductions for federal income which federal law prohibits the states from taxing, or which are otherwise sewant from taxation by the Code of Ala. 1975, is excluded from gross income. For example, the daily subsistence allowance p	810-3-1401	Gross Income in General		9940-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
which allows the transferee to see such property for a price determined under some formula, the formula price shall be determined to be the fair market value of the property. (17)(d)(2)(ii)(1) the excess of the fair market value of the property (computed without regard to the restrictions) at the time of the cancellation over the fair market value of the property (computed without regard to the restrictions) at the time of the cancellation over the fair market value of the property (computed without regard to the restriction) at the time of the cancellation over the fair market value of the property (computed without regard to the restriction) at the time of the cancellation plus the amount paid for the cancellation, shall be treated as compensation for the tax year in which the cancellation occurs. (1)(c) The value of property acquired by gift, bequest, devise, or descent, in accordance with 26 ancellation occurs. (1)(c) The value of property shall be included in gross income. (1)(c)(1) Gross income does not include a fellowship or grant that is an outright gift with no obligation on the part of the recipient. Payments to an indusidual as a scholarship at an educational institution or as a fellowship grant are excluded from the gross income of the student (1)(h)(i)) income from discharge of indebtedness to the extent allowed by 26 U.S.C. § 108. with the exception that the reductions in tax attributes required by U.S.C. § 108. with the exception for federal income tax purposes. All other tax attribute reductions required by 26 reductions from Gross income tax purposes. All other tax attribute reductions required by 26 are deviced from gross income. For example, the daily subsistence allowance paid to state law enforcement officers pursuant to §540-2A-7(a)(5),40-18-14 (1)(a)(b),40-18-14 (1)(b),40-18-14 (810-3-1401	Gross Income in General	made a part of the Alabama income tax return for the year of transfer.	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
Setup in General formula price shall be determined to be the fair market value of the property. (17)(d)(2)(iii)() the excess of the fair market value of the property (computed without regard to the restrictions) at the time of the cancellation over the fair market value of the property (computed by taking the restriction into account) immediately before the cancellation plus the amount paid for the cancellation occurs. (1)(c) The value of property acquired by gift, bequest, devise, or descent, in accordance with 26 (1)(c) The value of property acquired by gift, bequest, devise, or descent, in accordance with 26 (1)(c) (1) Gross income does not include a fellowship or grant that is an outright gift with no obligation on the part of the recipient. Payments to an individual as a scholarship at an educational institution or as a fellowship grant are excluded from the gross income of the student sexpection that the reductions in tax attributes required by 26 U.S.C. §108, with the exception that the reductions in tax attributes required by 26 U.S.C. §108 shall be applied only to the net operating losses determined under Alabama income tax law and to the basis of depreciable property. The basis reductions of depreciable property shall not exceed the basis reductions for federal income tax purposes. All other tax attribute required by 26 U.S.C. §108 shall be applied only to the net operating losses determined under Alabama income tax law and to the basis of depreciable property. The basis reductions of depreciable property shall not exceed the basis reductions for federal income tax purposes. All other tax attribute reductions required by 26 U.S.C. §108 shall be applied only to the net operating by the Code of Ala. 1975, are excluded from gross income. For example, the daily subsistence allowance paid to state law enforcement officers pursuant to §36-21-2, Code of Ala. 1975, is excluded from gross income. For example, the daily subsistence allowance paid to state law enforcement officers pursuant to §36-21-2, Code of					
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(1)(c)(1) Gross income does not include a fellowship or grant that is an outright gift with no obligation on the part of the recipient. Payments to an individual as a scholarship at an obligation on the part of the recipient. Payments to an individual as a scholarship at an obligation on the part of the recipient. Payments to an individual as a scholarship at an obligation on the part of the recipient. Payments to an individual as a scholarship at an obligation on the part of the recipient. Payments to an individual as a scholarship at an obligation on the part of the recipient. Payments to an individual as a scholarship at an obligation on the part of the recipient. Payments to an individual as a scholarship at a scholarship a	010-3-1401	C. C.S. Income ill General		3370 2M-7 (a)(3), 40-10-1.1(U), 40-10-14	0
bilgation on the part of the recipient. Payments to an individual as a scholarship at an educations from Gross Income educational institution or as a fellowship grant are excluded from the gross income of the student (10 h)(1) income from discharge of indebtedness to the extent allowed by 26 U.S.C. §108, with the exception that the reductions in tax attributes required by 26 U.S.C. §108 shall be applied only to the net operating losses determined under Alabama income tax law and to the basis of depreciable property. The basis reductions of depreciable property shall not exceed the basis reductions for federal income tax purposes. All other tax attribute reductions required by 26 U.S.C. §108 shall not be recognized. 2) In addition, items of income which federal law prohibits the states from taxing, or which are otherwise exempt from taxation by the Code of Ala. 1975, are excluded from gross income. For example, the daily subsistence allowance paid to state law enforcement officers pursuant to §36-21-2, Code of Ala. 1975, is excluded from gross income allowances for quarters, subsistence, uniforms and travel furnished military personnel by the	810-3-1402	Exclusions from Gross Income		§§40-2A-7(a)(5),40-18-14	0
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allowances for quarters, subsistence, uniforms and travel furnished military personnel by the			example, the daily subsistence allowance paid to state law enforcement officers pursuant to §36-		
	810-3-1402	Exclusions from Gross Income		§§40-2A-7(a)(5),40-18-14	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (2) A farmer shall make a return using the same taxable year and in accordance with the same	Statutory Authoity	Regulatory Restrictions
		method of accounting that the farmer uses for federal income tax purposes, as provided for under		
810-3-1403	Gross Income of Farmers	§40-18-13, Code of Ala. 1975. (3) Crop shares <u>shall</u> be included in gross income as of the year in which the crop shares are	§§40-2A-7(a)(5),40-18-14	0
810-3-1403	Gross Income of Farmers	reduced to money or the equivalent of money.	§§40-2A-7(a)(5),40-18-14	0
810-3-1403	Gross Income of Farmers	(6) Inventory <u>shall</u> be taken by a farmer in accordance with the methods and procedures prescribed under §40-18-11.	§§40-2A-7(a)(5),40-18-14	0
810-3-1403	Gross medine of runners	(1) If an amount which was properly allowed as a deduction in a prior year is subsequently	3340-5W-1 (9)(2)(40-10-14	0
	·	recovered or refunded, the amount recovered or refunded must be included in income for the	5540.04.77 \/5\ 40.40.44	
810-3-1404	Deducted General Provisions	year of recovery to the extent that a tax benefit resulted from the deduction. (1) For tax years beginning after December 31, 1997, no deduction shall be allowed for any losses,	§§40-2A-7(a)(5),40-18-14	0
	(Deductions for Individuals,	expenses, or interest deferred or disallowed pursuant to 26 U.S.C. §267. For interpretation of		
810-3-1501	Generally) General Provisions	federal statutes adopted by the Alabama Legislature, see Rule 810-3-1.101, Operating Rules.	§§40-2A-7(a)(5), 40-18-15	0
	(Deductions for Individuals,	(2) For tax years beginning after December 31, 1986, no expenses shall be allowed for any cost		
810-3-1501	Generally)	required to be capitalized in accordance with 26 U.S.C. §263A. (1) Effective for all taxable years beginning after December 31, 1997, interest paid or accrued	§§40-2A-7(a)(5), 40-18-15	0
		within the taxable year on indebtedness shall be limited to the amount allowable as an interest		
		deduction for federal income tax purposes in the corresponding tax year or period pursuant to the		
		provisions of 26 U.S.C. 163, 264, and 265. Educational loan interest is not deductible for Alabama income tax purposes. For interpretation of federal statutes adopted by the Alabama Legislature,		
810-3-1503	Interest Expense	see Rule 810-3-1.1-01, Operating Rules.	§§40-2A-7(a)(5), 40-18-15	0
		(2) Effective for all taxable years or periods beginning after December 31, 1987, and prior to		
		December 31, 1997, interest paid or accrued within the taxable year on indebtedness shall be limited to the amount allowable as an interest deduction for federal income tax purposes in the		
810-3-1503	Interest Expense	corresponding tax year or period pursuant to the provisions of 26 U.S.C. §163.	§§40-2A-7(a)(5), 40-18-15	0
		(4) There shall be allowed a deduction for state, local, and foreign taxes, and taxes imposed by		
	Deductibility of Taxes	authority of the United States or any possession of the United States, which are paid or accrued within the taxable year in carrying on a trade or business or an activity described in 26 U.S.C. §212		
810-3-1504	.,	(relating to expenses for production of income).	§§40-2A-7(a)(5), 40-18-15	0
810-3-1504		(5) Notwithstanding the preceding sentence, any tax which is paid or accrued by the taxpayer in	§§40-2A-7(a)(5), 40-18-15	0
		(1) Effective for all taxable years beginning after December 31, 1997, there shall be allowed as a depreciation deduction a reasonable allowance for the exhaustion, wear and tear (including a		
	Depreciation, Amortization,	reasonable allowance for obsolescence) of property used in a trade or business, or of property		
810-3-1505	and Section 179 Expense	held for the production of income, in accordance with 26 U.S.C. 167 and 168. For interpretation of	\$\$40.24.7/-\/F\\ 40.40.4F	
810-3-1505	Depletion	federal statutes adopted by the Alabama Legislature, see Rule 810-3-1.101, Operating Rules. (1) There shall be allowed as a deduction in computing taxable income in the case of mines, oil	§§40-2A-7(a)(5), 40-18-15	0
810-3-1506		and gas wells, other natural deposits, and timber, a reasonable allowance for depletion.	§§40-2A-7(a)(5), 40-18-15	0
910 2 15 06	Depletion	(1)(a) Depletion allowance for standing timber shall be computed solely on the adjusted basis of the property.	\$\$40.24.7(a)(E), 40.19.15	
810-3-1506	Depletion	(1)(c) Depletion allowance for other exhaustible natural resources shall be computed on the cost	§§40-2A-7(a)(5), 40-18-15	0
810-3-1506		depletion method.	§§40-2A-7(a)(5), 40-18-15	0
810-3-1506	Depletion	(1)(d) The basis for depletion <u>shall</u> be determined in accordance with 40-18-16 and 40-18-6, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-18-15	0
810-3-1300		(3)(b)(1) In the selection of a unit of mineral for depletion, preference shall be given to the	3340-2A-7 (a)(3), 40-10-13	0
	Depletion	customary unit or units paid for the product sold, such as tons of ore, barrels of oil, or thousands		
810-3-1506	Depletion	of cubic feet of natural gas. (3)(b)(3) In determining the amount of the adjusted basis of the mineral deposit there shall be	§§40-2A-7(a)(5), 40-18-15	0
810-3-1506		excluded:	§§40-2A-7(a)(5), 40-18-15	0
	Doulation	(3)(b)(3)(i) the residual value of the property at the end of operations, but there shall be included,		
810-3-1506	Depletion	in the case of oil and gas wells, those amounts of capitalized drilling and development costs which are recoverable through depletion, and	§§40-2A-7(a)(5), 40-18-15	0
	Depletion			
810-3-1506		(4)(b) The "total depletable units" <u>shall</u> be determined by a professional cruising of the timber. (6) Computation of depletion on basis of discovery value (mines, oil and gas properties). With	§§40-2A-7(a)(5), 40-18-15	0
	Depletion	respect to any property for which discovery value is the taxpayer's basis for depletion, the		
810-3-1506		depletion for any taxable year <u>shall</u> be computed by:	§§40-2A-7(a)(5), 40-18-15	0
		(7) Determination of fair market value. If the fair market value of the property at a specified date is to be determined for the purpose of ascertaining the basis for depletion and depreciation		
		deductions, such value must be determined, subject to approval or revision by the Department,		
		by the owner of the property in the light of the conditions and circumstances known at that date,		
		regardless of later discoveries or developments in the property or subsequent improvements in methods of extraction and treatment of the mineral product. The value sought should be		
		established assuming a transfer between a willing seller and a willing buyer existed as of that		
		particular date. The Department will give due weight and consideration to any and all factors and		
		evidence having a bearing on the market value, such as cost, actual sales and transfers of similar properties, market value of stock or shares, royalties or rentals, valuation for local taxation,		
		partnership accountings, records of litigation in which the value of the property was in question,		
	Depletion	the amount at which the property may have been inventoried in a probate court, and, in the		_
810-3-1506		absence of better evidence, disinterested appraisals by approved methods. (8) Depreciation of improvements. A reasonable provision for depreciation shall be allowed with	§§40-2A-7(a)(5), 40-18-15	0
		respect to tangible properties, other than land and inventory properties, which are not subject to		
	Devletion	depletion, as in the case of mines, oil and gas wells, and other natural deposits and timber. It shall		
810-3-1506	Depletion	be optional with the taxpayer whether the cost or other basis of the plant and equipment plus allowable capital additions and minus salvage value shall be recovered,	§§40-2A-7(a)(5), 40-18-15	0
		(1)(c) Casualty and theft losses sustained during the taxable year of property not connected with	.,,,,	
1		the conduct of a trade or business or a transaction entered into for profit as determined in accordance with 26 U.S.C. §165(c)(3) and (h). In the case of a nonresident, the deduction shall be		
		allowed only for the losses arising from property located within the State of Alabama and the		
L		limitations in 26 U.S.C. §165 shall be applied only with regard to the taxpayer's Alabama adjusted		
810-3-1507	Losses	gross income. A deduction is allowed for expenses paid during the taxable year, not compensated for by	§§40-2A-7(a)(5), 40-18-15	0
		insurance or otherwise, for medical care of the taxpayer, his spouse, or a dependent, in		
		accordance with 26 U.S.C. §213; provided, however, that the limitation of the deduction to the		
		excess of those expenses over 7.5 percent of adjusted gross income as provided in 26 U.S.C. §213 shall instead be limited to the excess of those expenses over 4.0 percent of adjusted gross income		
		as defined in Code of Ala. 1975, §40-18-14.2. For interpretation of federal statutes adopted by the		
810-3-1516	Medical and Dental Expenses	Alabama Legislature, see Rule 810-3-1.101, Operating Rules.	§§40-2A-7(a)(5), 40-18-15	0
1		A deduction for charitable contributions is allowable to the extent allowed for federal income tax purposes under 26 U.S.C. §170; provided, however, that the contributions base shall be the		
]		adjusted gross income as defined in Code of Ala. 1975, §40-18-14.2, except for any net operating		
010 2 45 47	Charitable Contributions	loss carryback deduction allowable by §40-18-15.2. For interpretation of federal statutes adopted by the Alabama Legislature, see Rule 810-3-1.101, Operating Rules.	\$\$40.24.7(a)(E), 40.40.45	_
810-3-1517	Charitable Continutions	by the manana registature, see hule 610-5-1.101, Operating Kules.	§§40-2A-7(a)(5), 40-18-15	. 0

n 1 av 1	Short Description			# of Discretionary
Rule Citation	Short Description	Regulatory Text (2)(a) FEDERAL INCOME TAX DEDUCTION FOR RESIDENTS: Net federal income tax may be	Statutory Authoity	Regulatory Restrictions
		deducted for the taxable year in which paid or accrued. Taxes are deductible only by the person or		
		entity upon whom they are imposed. A cash basis taxpayer may allocate his federal income tax deduction on the cash basis or accrual basis. Once a method is selected, it shall be consistently		
		applied from year to year, unless approval for a change is obtained from the Department. An		
810-3-1520	- Individuals	accrual basis taxpayer must allocate his federal income tax deduction using the accrual basis. (2)(b) FEDERAL INCOME TAX DEDUCTION FOR NONRESIDENTS: The FIT deduction for Alabama	§§40-2A-7(a)(5), 40-18-15	0
		shall be apportioned according to the ratio of adjusted gross income from Alabama sources to the		
		total adjusted gross income from all sources (as computed under Alabama law, not federal law). Each annual FIT deduction must be computed separately. Cash basis nonresidents may compute		
		the FIT deduction on the cash basis or may elect to compute it on the accrual basis. The election,		
040 2 45 20	Federal Income Tax Deduction - Individuals	once made, must be consistently applied from year to year unless prior written approval for a change is obtained from the Department.	\$\$40.24.7/-\/F\\ 40.40.45	
810-3-1520	Federal Income Tax Deduction	unange is obtained from the Department.	§§40-2A-7(a)(5), 40-18-15	U
810-3-1520	- Individuals Federal Income Tax Deduction	(3)(a) Any other change in methods <u>must</u> be effective with the first day of a tax year. (3)(c)(1)(i) Taxpayer's request must be in writing and must include the reason(s) for requesting the	§§40-2A-7(a)(5), 40-18-15	0
810-3-1520	- Individuals	change.	§§40-2A-7(a)(5), 40-18-15	0
810 2 15 20	Federal Income Tax Deduction - Individuals	(3)(c)(1)(i) A copy of the written request for a change in method and the Department's written approval must be submitted with the return.	\$\$40.24.7/a\/E\ 40.19.15	0
810-3-1520	Federal Income Tax Deduction		§§40-2A-7(a)(5), 40-18-15	U
810-3-1520	- Individuals	consistently applied from the year of change forward.	§§40-2A-7(a)(5), 40-18-15	0
810-3-1520	- Individuals	(4)(a) Year of change from cash basis to accrual basis: Any FIT refund received <u>must</u> be reported as income and additional FIT paid must be deducted.	§§40-2A-7(a)(5), 40-18-15	0
		(4)(b) Year of change from accrual basis to cash basis: Any FIT refund received during the	6767	
810-3-1520	Federal Income Tax Deduction - Individuals	transition year for previous tax years shall not be reported as income. Any additional tax paid during the transition year for previous tax years may not be deducted.	§§40-2A-7(a)(5), 40-18-15	0
		(4)(c) After a change from cash to accrual method in non-transition years, refunds of previously	33.0 2.0 (0)(0)	-
810-3-1520	Federal Income Tax Deduction - Individuals	deducted accrued taxes must be reported as income and payments of taxes for an accrual basis year, not previously deducted, <u>may</u> be deducted.	§§40-2A-7(a)(5), 40-18-15	0
210 0 10 .20		(3)(b) Net Operating Losses. The deduction allowed by §40-18-15.2 for net operating losses shall	33.2 D17 (a)(3)/ 40 10 13	
810-3-1521	Deductions for Nonresidents	be deductible only to the extent that a loss arose from a trade or business carried on in Alabama. See §40-18-15.2.	§§40-2A-7(a)(5), 40-18-15	0
810-3-1321		(3)(d) Casualty and Theft Losses. The deductible amount of casualty and theft losses allowed by	9940-2A-7(d)(3), 40-16-13	0
	Dadisakiasa fan Nassasidasaka	§40-18-15(a)(6), which references 26 U.S.C. §165, shall be allowed only for losses arising from		
810-3-1521	Deductions for Nonresidents	property located within the State of Alabama. The limitations in 26 U.S.C. §165 shall be applied only with regard to the taxpayer's Alabama adjusted gross income.	§§40-2A-7(a)(5), 40-18-15	0
		(3)(e) Alabama Percentage of Adjusted Total Income. Nonresidents must divide the amount of		
		their Alabama adjusted total income by the amount of their adjusted total income from all sources in order to determine the ratio of Alabama income to income from all sources. This		
		percentage, the Alabama percentage of adjusted total income, is used to determine the		
		deductible amount of certain expenses taken below the adjusted total income line. Alimony paid and adoption expenses are not considered in the computation of the Alabama percentage of		
	Deductions for Nonresidents	adjusted total income - the amounts are not subtracted from either the numerator or the		
810-3-1521		denominator of the fraction. See §40-18-14.2. (3)(e)(1) Personal Exemption and Dependent Exemption. A nonresident must prorate the personal	§§40-2A-7(a)(5), 40-18-15	0
		exemption by multiplying the amount of the personal exemption by the Alabama percentage of		
	Deductions for Nonresidents	adjusted total income. If Alabama total income exceeds the prorated amount, a Form 40NR must be filed. Dependent exemptions must be prorated in the same manner using the Alabama		
810-3-1521	beddettons for Nomesidents	percentage of adjusted total income. See §40-18-19.	§§40-2A-7(a)(5), 40-18-15	0
010 2 15 21	Deductions for Nonresidents	(3)(e)(2) Federal Income Tax Deduction. The federal income tax deduction <u>must</u> also be prorated using the Alabama percentage of adjusted total income. See Rule 810-3-1520.	\$\$40.24.7/a\/E\ 40.19.15	0
810-3-1521		(3)(e)(3) Optional Standard Deduction. If a nonresident taxpayer elects to claim the optional	§§40-2A-7(a)(5), 40-18-15	U
	Dadisakiasa fan Nassasidasaka	standard deduction in lieu of claiming itemized deductions, the optional standard deduction must be prorated by multiplying the amount of the optional standard deduction by the Alabama		
810-3-1521	Deductions for Nonresidents	percentage of adjusted total income. See Rule 810-3-1519.	§§40-2A-7(a)(5), 40-18-15	0
	Dodustions for Nonrosidents	(3)(e)(4) Other Adjustments and Itemized Deductions. The amount allowed for the following deductions shall be limited to the amount determined by multiplying the total amount of the		
810-3-1521	Deductions for Nonresidents	deduction by the Alabama percentage of adjusted total income.	§§40-2A-7(a)(5), 40-18-15	0
		(2) "Medical expenses" shall include any medical and hospital expenses of the adoptee and the		
		adoptee's biological mother which are incidental to the adoptee's birth and subsequent medical care which, in the case of the adoptee, are paid or incurred before the petition for adoption is		
810-3-1524	Adoption Expenses	granted.	§§40-2A-7(a)(5), 40-18-15	0
	Contributions to State Industrial Development	(1) In computing adjusted gross income under §40-18-15, Code of Ala. 1975, the following shall be		
810-3-1525	Authority	allowed as a deduction:	§40-18-15(a)(26); Act 93-852	0
	Contributions to State Industrial Development			
810-3-1525	Authority	(1)(a)(1) The amount of aid or assistance provided shall be deducted in the year contributed.	§40-18-15(a)(26); Act 93-852	0
]	Contributions to State Industrial Development	(1)(a)(2) The deduction for property or services shall be the fair and reasonable value of the		
810-3-1525	Authority	property or services as determined by the Authority.	§40-18-15(a)(26); Act 93-852	0
	Contributions to State Industrial Development	(1)(a)(3) Any portion of aid or assistance returned pursuant to §41-10-44.8(d), Code of Ala. 1975,		
810-3-1525	Authority	shall be included in income in the year in which the refund of the aid or assistance is made.	§40-18-15(a)(26); Act 93-852	0
		(3) "Qualified long-term care services" shall include any care for necessary diagnostic, preventive,		
	Qualified Long-Term Care	therapeutic, and rehabilitative services and maintenance or personal care services which are required by a chronically ill individual in a qualified facility or services which are pursuant to a plan		
810-3-1526	Coverage	of care prescribed by a licensed health care practitioner.	§§27-47-2, 40-2A-7(a)(5), 40-18-15	0
	Qualified Long-Term Care	(5) A long-term care insurance contract shall be treated as an accident or health insurance contract. The amount of coverage under the long-term care insurance contract shall be equal to		
810-3-1526	Coverage	or greater than Medicaid coverage for a period of at least three years.	§§27-47-2, 40-2A-7(a)(5), 40-18-15	0
	Qualified Long-Term Care	(6) An insurance contract shall not fail to be treated as a long-term care contract by reason of the payments being made on a per diem or other periodic basis without regard to the expenses		
810-3-1526	Coverage	incurred during the period to which the payments relate.	§§27-47-2, 40-2A-7(a)(5), 40-18-15	0
	Qualified Long-Term Care	(8) In the case of long-term care insurance coverage provided by a rider on a life insurance contract, this regulation shall apply as if the portion of the contract providing long-term care		
810-3-1526	Coverage	coverage was a separate contract.	§§27-47-2, 40-2A-7(a)(5), 40-18-15	0
	Deductions For Contributions To Alabama College Education	(2)(c) In the event of a nonqualified withdrawal from the plan, an amount must be added back to		
810-3-1527	Plans	the income of the contributing taxpayer.	§§40-2A-7(a)(5), 40-18-15	0
	Deductions For Contributions To Alabama College Education	(2)(c)(2) The amount added back must be included in the income of the contributing taxpayer in		
810-3-1527	Plans	the tax year that the nonqualified withdrawal was distributed.	§§40-2A-7(a)(5), 40-18-15	0
910 2 45 2 24	Net Operating Loss Carryback	(1)(a)(2) In computing the amount of a net operating loss allowable for a particular taxable year,		
810-3-15201	Or Carryover	the following modifications <u>must</u> be made:	§§40-2A-7(a)(5), 40-18-15.3	0

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
	Net Operating Loss Carryback	(1)(a)(2)(iii) nonbusiness deductions, including the federal income tax deduction, <u>may</u> not exceed		
810-3-15201	Or Carryover Net Operating Loss Carryback	nonbusiness income, and (1)(a)(2)(iv) the optional standard deduction, if claimed, is considered a nonbusiness deduction	§§40-2A-7(a)(5), 40-18-15.3	1
810-3-15201	Or Carryover	and may not exceed nonbusiness income.	§§40-2A-7(a)(5), 40-18-15.3	1
810-3-15201	Net Operating Loss Carryback	(2)(b)(3)(ii) Limitations on Refund Claims. A claim for refund of tax based on an NOL carryback (3)(c) For loss years beginning after December 31, 1997, the election to forgo the carryback period	§§40-2A-7(a)(5), 40-18-15.3	0
		can be made in one of two ways. The election can be made on or before the due date (with extensions) for filing the income tax return for the loss year. If no election is made by the due date		
		of the loss year return, then the filing of the next year's return by the due date, including		
810-3-15201	Net Operating Loss Carryback Or Carryover	extensions, and claiming the loss on the return shall be considered the taxpayer's election to forgo the carryback period. The election, once made, is irrevocable.	§§40-2A-7(a)(5), 40-18-15.3	1
810-3-15201	Net Operating Loss Carryback	(3)(d) If a proper election to forego the carryback period is not made, or not timely made, the NOL	§§40-2A-7(a)(5), 40-16-15.5 §§40-2A-7(a)(5), 40-18-15.3	1
	Net Operating Loss Carryback	(5)(a) In order to determine the amount of an NOL available for carryover, certain adjustments must be made to the taxable income for the year in which the deduction was taken. The amount		
810-3-15201	Or Carryover	by which the NOL will be reduced is called "modified taxable income."	§§40-2A-7(a)(5), 40-18-15.3	0
810-3-15201	Net Operating Loss Carryback	(5)(c)(2) If the subsequent NOL can be fully absorbed, after taxable income has been recomputed (6)(a)(1) In general, in the case of a husband and wife who file a joint income tax return for any	§§40-2A-7(a)(5), 40-18-15.3	1
		taxable year in which an NOL occurs, the loss is to be computed on the basis of the combined		
		income and deductions of both spouses, and the modifications required are to be computed as if the combined income were the income of one individual. However, if separate returns were filed		
	Net Operating Loss Carryback	for any of the carryback years, the NOL must be computed as if separate returns were being filed		
810-3-15201 810-3-15201	Or Carryover Net Operating Loss Carryback	in the joint loss year. (6)(a)(ii)(II)(A) Any NOL allocated to a deceased spouse not utilized in subsentence II, above, may	§§40-2A-7(a)(5), 40-18-15.3 §§40-2A-7(a)(5), 40-18-15.3	0
810-3-13201	Net Operating Loss Carryback	(6)(b)(2) If the loss was available for use prior to the final assessment, the remaining NOL must be	9940-2A-7(d)(3), 40-10-13.3	1
810-3-15201 810-3-15201	Or Carryover Net Operating Loss Carryback	reduced by the amount that was available for use before the final assessment. (6)(c)(1) In general, nonresidents are allowed the same deduction for NOLs as the deduction	§§40-2A-7(a)(5), 40-18-15.3 §§40-2A-7(a)(5), 40-18-15.3	0
810-3-13201	ivet Operating Loss Carryback	(6)(c)(2) A number of deductions allowed nonresidents, including the personal exemption and	9940-2A-7(d)(3), 40-10-13.3	1
	Net Operating Loss Carryback	exemption for dependents, are limited based on the ratio of income from Alabama sources to income from all sources. When an NOL is fully absorbed, these deductions must be recomputed		
810-3-15201	Or Carryover	based on the changes to Alabama income and total income after the NOL is applied.	§§40-2A-7(a)(5), 40-18-15.3	0
810-3-15.301	Deductions For Small Business Deductions For Small Business		§§40-2A-7(a)(5), 40-18-15.3	0
810-3-15.301	Health Insurance Premiums	in order for the 100% deduction to be allowed on the employee's return.	§§40-2A-7(a)(5), 40-18-15.3	0
810-3-15.301	Deductions For Small Business Deductions For Small Business	(2) The health insurance premiums paid by the qualifying employee must be part of an employer (2)(b)(2) The health insurance premiums paid by the qualifying employer must be paid on behalf	§§40-2A-7(a)(5), 40-18-15.3	0
810-3-15.301	Health Insurance Premiums	of qualifying employees in connection with an employer provided health insurance plan.	§§40-2A-7(a)(5), 40-18-15.3	0
810-3-1601	Basis For Depreciation And Basis For Depreciation And	(1) The basis upon which depreciation and depletion shall be computed is the adjusted basis for (1)(b)(1) the amount may not be more than fifty percent of the net income from the property	§ 40-18-16	0
810-3-1601	Depletion Depletion	before the deduction for depletion, and	§ 40-18-16	1
810-3-1601	Basis For Depreciation And Depletion	(1)(b)(2) the amount may not be less than the depletion computed under the cost method.	§ 40-18-16	1
810-3-1001	Depletion	(3) Depreciation and depletion must be charged off on the taxpayer's books, or suitable subsidiary	3 40-10-10	1
		records must be kept to show the basis of the depletable property together with capital additions and all other adjustments. After depreciation or depletion to the extent of 100 percent of the cost		
		or other income tax basis of the depreciable or depletable assets has been allowed, no further		
810-3-1601	Basis For Depreciation And Depletion	deduction will be permitted, except with respect to depletion when the percentage method is used. Land is not subject to a deduction for depreciation.	§ 40-18-16	0
010 3 10 101		(1) All expenditure in excess of net receipts from minerals sold shall be charged to capital account	3 10 10 10	,
		recoverable through depletion while the mine is in the development stage. The mine will be considered to have passed from a development to a producing status when the major portion of		
		the mineral production is obtained from workings other than those opened for the purpose of		
810-3-1602	Allowable Capital Additions, Mines And Oil And Gas Wells	development, or when the principal activity of the mine becomes the production of developed ore rather than the development of additional ores for mining.	§40-18-57	0
		(2) Expenditures for plant and equipment and for replacements not including expenditures for		
		maintenance and for ordinary and necessary repairs, shall ordinarily be charged to capital account recoverable through depreciation. Expenditures for equipment (including its installation and		
		housing) and for replacements thereof, which are necessary to maintain the normal output solely		
	Allowable Capital Additions,	because of the recession of the working faces of the mine, and which do not represent an amount expended in restoring property or in making good the exhaustion thereof for which an allowance		
810-3-1602	Mines And Oil And Gas Wells	is or has been made, shall be deducted as ordinary and necessary business expenses.	§40-18-57	0
		(3)(b) The option with respect to intangible drilling and development costs does not apply to		
		expenditures by which the taxpayer acquires property ordinarily considered as having a salvage value. The option does not apply to any expenditure for wages, fuel, repairs, hauling, supplies,		
		etc., in connection with equipment, facilities, or structures, not incident to or necessary for the		
	Allowable Capital Additions,	drilling of wells, such as structures for storing or treating oil or gas. These are capital items and are returnable through depreciation. Expenditures in connection with the operation of the wells and		
810-3-1602	Mines And Oil And Gas Wells	of other facilities on the property for the production of oil or gas must be charged off as expense.	§40-18-57	0
		(1)(f)(1) "A person duly sworn as a peace officer of the State of Alabama possessing powers of arrest and employed by the state, any political subdivision thereof or any municipal corporation		
		therein who is required by the terms of his employment, whether such employment exists by		
		virtue of election or appointment, to give his full time to the preservation of public order and the protection of life or property or the detection of crime in the state. Such terms shall include		
		enforcement officers for conservation laws and full-time coroners, but shall not include any		
	Exempt Retirement	pardon, parole or probation officer, district attorney, assistant district attorney, assistant attorney general, commissioner, deputy commissioner or any municipal inspector, county inspector or		
810-3-1901	Allowances	state inspector."	§40-18-57	0
		(1)(a) General Rule. Resident or Part-year Resident Taxpayers. A single person, or a married person not filing a tax return with their spouse, is entitled to a personal exemption of fifteen hundred		
	Damaral 5	dollars (\$1,500.00). A head of a family or a married couple filing a joint return is entitled to a		
810-3-1902	Personal Exemptions And Credit For Dependents	personal exemption of three thousand dollars (\$3,000.00). If a married couple file separate returns, each must claim a personal exemption of fifteen hundred dollars (\$1,500.00).	§40-18-19	0
	Personal Exemptions And			
810-3-1902	Credit For Dependents	(1)(a)(2)(i)(I) Taxpayer <u>must</u> be unmarried, and (1)(a)(2)(i)(II) Taxpayer <u>must</u> provide over fifty percent (50%) of the actual support of the	§40-18-19	0
910 2 10 02	Personal Exemptions And	dependent and be entitled to claim the exemption for such dependent on his income tax return,	£40.19.10	
810-3-1902	Credit For Dependents Personal Exemptions And	and	§40-18-19	0
810-3-1902	Credit For Dependents Personal Exemptions And	(1)(a)(2)(i)(III) The dependent(s) <u>must</u> reside in a household maintained by the taxpayer, and	§40-18-19	0
810-3-1902	Credit For Dependents	$(1)(a)(2)(i)(IV)$ The taxpayer \underline{must} have the right to exercise family control over the dependent(s), and	§40-18-19	0
810-3-1902	Personal Exemptions And Credit For Dependents	(1)(a)(2)(i)(V) The taxpayer must be related to the dependent(s) as defined in subpart (b) below and must have a legal or moral obligation to support the dependent(s), and	§40-18-19	0
	Personal Exemptions And	(1)(a)(2)(i)(VI) The dependent must not have independent means and must be actually dependent	370 10-13	0
810-3-1902	Credit For Dependents	upon the taxpayer for support.	§40-18-19	0

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
	Personal Exemptions And	$(1)(a)(2)(ii)(I) \ To be head of family, the taxpayer must be unmarried, or considered unmarried, at the close of the taxable year and not be entitled to claim married filing joint return, as in the year$		
810-3-1902	Credit For Dependents Personal Exemptions And	of a spouse's death. The taxpayer is considered not married under 26 U.S.C. §2(b) if - (1)(a)(2)(ii)(II) The taxpayer <u>must</u> maintain as his home a household which also serves as the	§40-18-19	C
810-3-1902	Credit For Dependents	principal place of abode for any of the following persons (1)(a)(2)(ii)(III) The father or mother of the taxpayer may qualify the taxpayer as head of family,	§40-18-19	C
		but only if the taxpayer is entitled to the dependent exemption for the father or mother. The		
		taxpayer must maintain a household which constitutes the principal place of abode of the taxpayer's dependent father or mother, or both, and provide more than one-half of the support of		
810-3-1902	Personal Exemptions And Credit For Dependents	the father or mother. It is not necessary for the taxpayer to reside in the same place of abode as the parent, as is required for other dependents, for the taxpayer to qualify as head of family.	§40-18-19	Q
810-3-1902	Personal Exemptions And Credit For Dependents	(1)(a)(2)(ii)(V) Under no circumstances <u>shall</u> the same person be used to qualify more than one taxpayer as the head of family for the same taxable year.	§40-18-19	0
	Personal Exemptions And Credit For Dependents	(1)(a)(2)(ii)(V)(4)(b)(2) The terms "brother" and "sister" include a brother or sister by the half blood. A legally adopted child of a person shall be considered a child of such person by blood.		
810-3-1902	Credit For Dependents	(2)(a) A nonresident must prorate the personal exemption for dependents listed in paragraph (1)	§40-18-19	C
		above by the ratio of adjusted gross income from sources within this state to total adjusted gross income from all sources. In such cases, a schedule must be submitted with the return explaining		
810-3-1902	Personal Exemptions And Credit For Dependents	the computation of the personal exemption and the exemption for dependents. See Reg. 810-3-14.05 for the computation of "total adjusted gross income from all sources.	§40-18-19	C.
		(2)(b) Married nonresident taxpayers may file a joint return, even if only one had income from Alabama sources. The election to file joint or separate returns is irrevocable after the due date for		
	Personal Exemptions And	filing the return. If separate returns are filed each taxpayer must claim his or her own personal		
810-3-1902	Credit For Dependents	exemption. (3)(b)(1) In the event a taxpayer makes a change in the tax year (from calendar year to fiscal year,	§40-18-19	C
		from fiscal year to calendar year, or from one fiscal year to another fiscal year) as provided in § 40- 18-30, the deduction for the personal exemption and/or for dependents must be prorated for		
	Personal Exemptions And	each year that is less than twelve months by the ratio of the number of months in the tax year divided by twelve. No proration is required if the change in the tax year is caused by the death of		
810-3-1902	Credit For Dependents	the taxpayer.	§40-18-19	O
	Personal Exemptions And	(3)(d) The terms "dependent exemption" and "exemption for dependent" as used in this and other regulations, as well as the forms used for filing Alabama income tax returns, shall mean that		
810-3-1902	Credit For Dependents Credit For Taxes Paid To	deduction referred to as "credit for dependents" in §40-18-19(b), Code of Ala. 1975. (3)(a)(1) When income tax is paid to more than one other state, the tax credit must be computed	§40-18-19	O.
810-3-2101	Another State Or Territory	separately for each state. (3)(a)(2)(b) A resident claiming the credit for taxes paid to another state must attach to his	§40-18-21	O
	0 115 7 0 117	Alabama income tax return a copy of each nonresident return filed showing the amount of the tax		
810-3-2101	Credit For Taxes Paid To Another State Or Territory	payment claimed as credit. The Department may require a certified copy of the return or a certificate showing the amount of tax paid.	§40-18-21	C
		(3)(a)(2)(d) If a resident individual is included in a joint return in another state, the credit allowable for taxes paid the other state must be apportioned to each individual. The allowable share will be		
		a fraction, the numerator of which is the tax the individual would have paid the other state on his separate income, and the denominator of which is the total amount that each would have paid		
	0 10 5 5 0 11 5	the other state; applied to the tax liability due the other state. If either individual has a negative		
810-3-2101	Credit For Taxes Paid To Another State Or Territory	or zero tax liability, no credit will be allowed that individual. The allowable credit in any instance will not be more than the amount due at Alabama rates.	§40-18-21	C
810-3-2102	Credits For Job Development Fees	(1)(a) The Job Development Fee credit allowed pursuant to paragraph (1) above shall be included in computing the taxpayer's total withholding tax liability pursuant to Section 40-18-71.	§40-18-21; Act 93-852	0
		(1)(b) In the event that the Job Development Fee withheld from a taxpayer's wages during the year by an Approved Company exceeds the taxpayer's state personal income tax liability for such		
		year, the taxpayers shall be entitled to a refund. Such refund shall be issued to the taxpayer by the Department in an amount equal to the difference between the taxpayer's state personal income		
	Credits For Job Development	tax liability and the Job Development Fee withheld from the taxpayer's wages by the Approved		
810-3-2102	Fees	Company. (1) The credit for tax paid or incurred to other jurisdictions shall not be used to offset that portion	§40-18-21; Act 93-852	C
	Maximum Credit For Tax Paid	of a taxpayer's income tax liability which is attributable to Alabama sources. The credit for tax paid or incurred to other jurisdictions shall only be utilized against that portion of the taxpayer's		
810-3-2103	Other Jurisdictions	income tax liability which is attributable to income from other jurisdictions. (2) As a general rule, that portion of a taxpayer's income tax liability which is attributable to non-	§§40-2A-7(a)(5), 40-18-21	O
		Alabama sources shall be determined by multiplying the taxpayer's Alabama income tax liability		
		before consideration of any credit described in Code of Ala. 1975, §40-18-21 by a fraction, the numerator of which is total non-Alabama source adjusted gross income and the denominator of		
810-3-2103	Other Jurisdictions	which is total Alabama adjusted gross income. (2)(a) Because one-third (\$1,333) of Taxpayer's liability is attributable to Alabama sources, it is not	§§40-2A-7(a)(5), 40-18-21	C
810-3-2103	Maximum Credit For Tax Paid Other Jurisdictions	subject to the credit for tax paid to other jurisdictions. The maximum credit that Taxpayer may utilize is \$2,667, which is the portion of his liability attributable to other jurisdictions.	§§40-2A-7(a)(5), 40-18-21	
010 3 21 .03	Other surisdictions	(3) As an exception to the general rule described in (2), taxpayers with foreign (non U.S.) source	3340 2A 7(0)(3), 40 10 21	
		income and federal foreign tax credits may use the following alternative methodology to determine the portion of the Alabama income tax liability attributable to Alabama and non-		
		Alabama sources. The taxpayer may multiply Alabama source income by his or her effective Alabama income tax rate to determine the portion of his or her liability attributable to Alabama		
		and therefore not creditable. For purposes of this calculation: the taxpayer's effective Alabama income tax rate equals the statutory rate of five percent (5%) multiplied by one (1) minus the		
		taxpayer's effective federal income tax rate; the taxpayer's effective federal income tax rate		
	Maximum Credit For Tax Paid	equals the taxpayer's federal income tax liability before foreign tax credit divided by his or her federal taxable income; and Alabama source income equals total Alabama adjusted gross income		
810-3-2103	Other Jurisdictions	less income attributable to non-Alabama sources. (4) In addition to the methodologies described above, the taxpayer <u>may</u> use an alternative	§§40-2A-7(a)(5), 40-18-21	O
810-3-2103	Maximum Credit For Tax Paid Other Jurisdictions	methodology by obtaining written approval from the Department before the original due date of the taxpayer's income tax return.	§§40-2A-7(a)(5), 40-18-21	n
		(3) The rebate may be used to offset the Alabama Income Tax liability of the qualified production company for the tax year during which production activities in Alabama on the state-certified	V-10-17	
		production were completed. The amount by which the rebate exceeds the qualified production		
		company's Alabama Income Tax liability shall be refunded to the qualified production company. If		
		production activities in Alabama on the state-certified production took place in more than one tax		
	Rebated Allowed For Qualified	year, the qualified production company must be current in its income tax filings for all tax years		
810-3-2104	Rebated Allowed For Qualified Production Companies	year, the qualified production company must be current in its income tax filings for all tax years	§40-2A-7(a)(5), Article 3, Chapter 7A of Title	C
	Production Companies Rebated Allowed For Qualified	year, the qualified production company must be current in its income tax filings for all tax years during which production activities on the state-certified production took place in Alabama before a rebate can be claimed. (4) The qualified production company's tax year must be closed before it can file its Alabama	§40-2A-7(a)(5), Article 3, Chapter 7A of Title	
810-3-2104 810-3-2104	Production Companies	year, the qualified production company must be current in its income tax filings for all tax years during which production activities on the state-certified production took place in Alabama before a rebate can be claimed. (4) The qualified production company's tax year <u>must</u> be closed before it can file its Alabama income tax return claiming the rebate. (5) The Alabama Film Rebate must be pre-certified through the department's online portal before		c
	Production Companies Rebated Allowed For Qualified	year, the qualified production company must be current in its income tax filings for all tax years during which production activities on the state-certified production took place in Alabama before a rebate can be claimed. (4) The qualified production company's tax year must be closed before it can file its Alabama income tax return claiming the rebate. (5) The Alabama Film Rebate must be pre-certified through the department's online portal before the taxpayer can claim the rebate on the qualified production company's Alabama income tax	§40-2A-7(a)(5), Article 3, Chapter 7A of Title	

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (3)(a) Each partner shall include in gross income from all sources, the distributive share of the	Statutory Authoity	Regulatory Restrictions
	Taxability Of Partnership	income (or loss) of a partnership for any partnership year ending within the partner's taxable year.		
810-3-2401	Income	For an Alabama resident, this amount will also be included in Alabama gross income. (3)(b) Each nonresident partner shall include in Alabama gross income the distributive share of	§40-18-24	0
		partnership income (or loss) attributable to Alabama as provided in Rule 810-3-24-02(2). For the purpose of apportioning deductions based on the ratio of Alabama adjusted gross income to total		
	Taxability Of Partnership	adjusted gross income, total adjusted gross income will include the nonresident partner's full		
810-3-2401	Income Computation Of Partnership	share of the partnership income, and not just the portion attributable to Alabama. (2) A partnership doing business in Alabama and at least one other state <u>must</u> compute income	§40-18-24	0
810-3-2402	Income (Or Loss).	attributable to Alabama in the manner provided in Rule 810-27-102.	§40-18-24	0
810-3-24.201	Composite Returns Of Pass- Through Entities	(1) Definitions. The following terms shall have the following meanings for purpose of these rules	§§40-2A-7(a)(5), 40-18-24.2	0
		(2)(a)(1) Transition Rule. For tax years beginning after December 31, 2008 through December 31,	33.0 (-)(-)/	
		2009, a pass-through entity may elect, at the time of filing the composite return, to reduce the required composite payment by the amount due on behalf of a nonresident member which makes		
		its required Alabama income tax payments and which files its required Alabama income tax return		
		for the tax year. If a nonresident member fails to make its required Alabama income tax payments or fails to file its Alabama income tax return for the tax year, the pass-through entity shall be liable		
		for the portion of the composite payment due on the non-compliant member's distributive share		
	Composite Returns Of Pass-	of the pass-through entity's income. A pass-through entity electing to reduce the composite payment under this transition rule shall indicate "Composite Payment Reduction" in bold		
810-3-24.201	Through Entities	lettering, on the front of the tax return.	§§40-2A-7(a)(5), 40-18-24.2	0
		(2)(a)(2) Documentation of any composite payment reduction, elected in accordance with 1		
		above, must be provided as an attachment to the applicable composite return. The required documentation for each such nonresident member shall include the name, federal tax		
	Composite Returns Of Pass-	identification number, distributive share of applicable income items, and any other information		
810-3-24.201	Through Entities	needed to reconcile the actual composite payment to the amount otherwise required to be made. (2)(c) In computing the amount of the composite payment, the pass-through entity shall apply the	§§40-2A-7(a)(5), 40-18-24.2	0
		maximum tax rate provided in Section 40-18-5, Code of Ala. 1975, to each nonresident member's		
		distributive share of income, to include both separately stated income and nonseparately stated income (loss). The nonresident member's distributive share of separately stated expenses,		
		deductions, and losses should not be considered in computing the amount of the composite		
810-3-24.201	Composite Returns Of Pass- Through Entities	payment. The nonresident member's distributive share of income shall be computed in accordance with Section 40-18-24, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-18-24.2	0
010 0 2 112 101		(2)(d)(1) A tax-exempt entity <u>may</u> be excluded from the composite payment requirement by	3310 277 (6)(3)), 10 20 2 112	v
810-3-24.201	Composite Returns Of Pass- Through Entities	completion of Form NRC-EXEMPT. Form NRC-EXEMPT <u>must</u> be attached to the entity's return in which the exemption is being claimed.	§§40-2A-7(a)(5), 40-18-24.2	0
		(2)(e) Certain Affordable Rental Housing Developments. Pass-through entities that are engaged	,	
		solely in the business of operating one or more affordable rental housing developments are exempt from the composite payment requirements of Section 40-18-24.2, Code of Ala. 1975, if		
		making the composite payment would cause the pass-through entity to be in violation of a		
		Federal or Alabama law, or a regulation, requirement, regulatory agreement or directive concerning the disbursement of funds, issued by the U.S. Department of Housing and Urban		
		Development (HUD) or any other governmental agency having regulatory authority over the		
		development; provided the pass-through entity files and maintains consent agreements signed by each of its nonresident owners, subjecting them to Alabama jurisdiction for income tax purposes,		
		in a manner prescribed by the Department. Pass-through entities that wish to take advantage of		
		this exemption must initially file a complete explanation as to why the exemption applies to the pass-through entity, and must annually certify, in a manner prescribed by the Department, that		
		the exemption continues to apply. If any nonresident member fails to make its required Alabama income tax payments or fails to file its Alabama income tax return for a tax year, the Affordable		
		Rental Housing Development will be liable for the portion of the composite payment due on the		
		non-compliant member's distributive share of the entity's income. The Department may then notify the entity that it will no longer be exempt from the composite payment requirements, and		
	Composite Returns Of Pass-	if so notified, the Affordable Rental Housing Development must file composite returns and make		
810-3-24.201	Through Entities Composite Returns Of Pass-	composite payments for future periods. (2)(f) In computing the amount of the composite payment, a pass-through entity may not offset	§§40-2A-7(a)(5), 40-18-24.2	0
810-3-24.201	Through Entities	the income or gain of a nonresident member with the loss of another member	§§40-2A-7(a)(5), 40-18-24.2	0
810-3-24.201	Composite Returns Of Pass- Through Entities	(2)(g) In computing the amount of the composite payment, a net operating loss carryforward <u>may</u> <u>not</u> be used to offset income or gain.	§§40-2A-7(a)(5), 40-18-24.2	0
		(2)(h)(2) An extension of time granted to file the composite return is not an extension of time for payment of the tax. The amount of tax due must be paid on or before the original due date of the		
810-3-24.201	Composite Returns Of Pass- Through Entities	payment of the tax. The amount of tax due must be paid on or before the original due date of the return without regard to the extension to file the composite return.	§§40-2A-7(a)(5), 40-18-24.2	0
	Composite Returns Of Pass-	(2)(i) Payment of the tax <u>shall</u> be made in accordance with the payment procedures established by the Alabama Department of Revenue, which requires the use of electronic funds transfer for		
810-3-24.201	Through Entities	payments in excess of certain amounts.	§§40-2A-7(a)(5), 40-18-24.2	0
		(2)(I) No refund may be requested by a pass through entity after the extended due date for filing		
		the composite return. Any refund after the extended due date must be requested on the Alabama		
810-3-24.201	Composite Returns Of Pass- Through Entities	income tax return of the nonresident member. Any additional composite payment determined to be due after the filing of the initial composite return shall be made by the pass-through entity.	§§40-2A-7(a)(5), 40-18-24.2	0
		(2)(m) Every pass-through entity that is a member of another pass-through entity and is credited		
810-3-24.201	Composite Returns Of Pass- Through Entities	with a composite payment on a composite return <u>must</u> also file a composite return to properly report the composite payment.	§§40-2A-7(a)(5), 40-18-24.2	0
	_			
		(2)(o) A publicly traded partnership as defined by 26 U.S.C. §7704(b) doing business in Alabama that is treated as a partnership for federal income tax purposes shall provide the Department with		
		a list of the names of each of its owners or unitholders together with their addresses, taxpayer		
		identification numbers, and each owner or unitholder's distributive share of Alabama source income during the tax year. The information shall be provided in lieu of the composite return in an		
		electronic format that can be sorted and that is approved by the Department. A publicly traded		
	Composite Returns Of Pass-	partnership that fails to file a report timely with the Department is presumed to have established reasonable cause for the waiver of the failure to timely file penalty to the extent that the penalty		
810-3-24.201	Through Entities	assessed exceeds or would exceed \$500 per day of delinquency up to a maximum of \$25,000.	§§40-2A-7(a)(5), 40-18-24.2	0
		(2)(p) Special situations and circumstances such as short years; changes in ownership; and, unforeseen taxpayer-specific complications resulting from the first year of implementing the new		
		composite payment requirements may be addressed on a case-by-case basis. Requests for relief should be submitted to the Department describing the circumstances and type of relief sought on		
	Composite Returns Of Pass-	Form PTE-R. All requests for relief on the Form PTE-R must be received at least 30 days before the		
810-3-24.201	Through Entities	original filing date for the composite return.	§§40-2A-7(a)(5), 40-18-24.2	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (2)(p)(1) Tiered Structure Indirect Owner Exception: A pass through entity may claim a composite	Statutory Authoity	Regulatory Restrictions
		payment exemption for an indirect owner (an owner of another pass through entity that is itself		
		an owner of the pass through entity subject to the composite payment requirement) but only with the pre-approval of the Department. To request approval the pass through entity must		
		submit a Form NRC-Exempt executed by the indirect owner along with Form PTE-R and		
810-3-24.201	Composite Returns Of Pass- Through Entities	documentation adequate to show the portion of the pass through entity's income flowing through to the indirect owner.	§§40-2A-7(a)(5), 40-18-24.2	0
810 2 24 2 01	Composite Returns Of Pass- Through Entities	(2)(q)(1)(iv)(2) To claim such exemption, the pass through entity shall include with its return Form NRC-EXEMPT executed by the nonresident owner.	\$\$40.24.7(a)(E), 40.49.24.2	0
810-3-24.201	Composite Returns Of Pass-	(2)(q)(1)(iv)(3) Failure to attach form NRC-EXEMPT to the return <u>shall</u> cause the pass through	§§40-2A-7(a)(5), 40-18-24.2	0
810-3-24.201	Through Entities Composite Returns Of Pass-	entity to remit payment due as originally required.	§§40-2A-7(a)(5), 40-18-24.2	0
810-3-24.201	Through Entities	(2)(q)(1)(iv)(4) All other exemption requests <u>must</u> be requested by utilizing Form PTE-R.	§§40-2A-7(a)(5), 40-18-24.2	0
		(1)(a)(1)(ii) An entity that is classified as a dealer in qualifying investment security at any time during a tax period, shall not qualify as a QIP for that tax period. An entity is a dealer in qualifying		
		investment securities if it regularly purchases qualifying investment securities from or sells		
		qualifying investment securities to customers in the ordinary course of a trade or business or regularly offers to enter into assume, offset, assign or otherwise terminate positions in qualifying		
	Qualified Investment	investment securities with customers in the ordinary course of a trade or business. The definition		
810-3-24.202	Partnerships	provided in 26 U.S.C. §475(c) can also be relied upon to determine if an entity shall be classified as a dealer in qualifying investment securities.	§§40-2A-7(a)(5), 40-18-24.3	0
		(1)(b) Qualifying Investment Securities (QIS). Financial investments as defined by §40-18-24.2, Code of Ala. 1975, that must be owned by an entity; and must make up a specified percentage of		
	Qualified Investment	the entity's total assets; in order for the entity to qualify as a QIP, in accordance with §40-18-24.2,		
810-3-24.202	Partnerships Qualified Investment	Code of Ala. 1975. (2)(a) All of the following requirements must be met for a tax period in order for an entity to	§§40-2A-7(a)(5), 40-18-24.3	0
810-3-24.202	Partnerships	qualify as a QIP for the tax period:	§§40-2A-7(a)(5), 40-18-24.3	0
		(2)(a)(3) Certification. An authorized officer, partner, member, or manager of the entity certifies		
		that for the tax period the entity meets the Asset Test and the Gross Income Test, in the proper		
		form and by the time specified in this regulation. The certification must be filed as part of the annual Alabama partnership income tax return for the entity, on Alabama Schedule QIP-C, by the		
810-3-24.202	Qualified Investment Partnerships	due date (including extensions) of the Alabama partnership income tax return for the entity. Filing a certification with a composite return for an entity is not a proper filing of the QIP certification.	§§40-2A-7(a)(5), 40-18-24.3	0
010 3 2 112 102		(2)(b)(1) A QIP must file an annual Alabama partnership income tax return, properly reporting the	33.10 271 7(0)(3)), 10 20 2 1.3	, and the second
810-3-24.202	Qualified Investment Partnerships	required Schedule K-1 information for each resident member and each nonresident member, that held an interest in the QIP, at any time during the tax period.	§§40-2A-7(a)(5), 40-18-24.3	0
	Ouglified Investment	(2)(b)(1) A QIP must file an annual composite income tax return, as required by \$40-18-24.2, Code	. ,,,,,	
810-3-24.202	Qualified Investment Partnerships	of Ala. 1975, if the QIP is required to make a composite payment for one or more nonresident members.	§§40-2A-7(a)(5), 40-18-24.3	0
		(2)(c)(1) For purposes of applying the Asset Test, the cost of an asset will generally be the entity's basis, computed in accordance with Alabama income tax law (See 40-18-24 and 40-18-6, Code of		
		Ala. 1975) For office facilities, other tangible personal property, any assets subject to amortization		
		and any assets subject to depletion; the cost to be used will be the entity's basis before any reductions for depreciation, amortization or depletion. The cost of qualifying investment		
		securities shall include any accrued interest or discount and 40-18 shall be reduced by any		
	Qualified Investment	premium amortization, that has been recognized in the computation of Alabama taxable income of the entity and that is included on the entity's balance sheet as of the date the asset's cost was		
810-3-24.202	Partnerships	determined.	§§40-2A-7(a)(5), 40-18-24.3	0
	Qualified Investment	(2)(d)(1) Gross income derived from an investment in a qualifying investment partnership, subchapter S corporation, trust or estate <u>shall</u> be characterized as if the entity received the		
810-3-24.202	Partnerships	income directly. (2)(d)(6) Gross income derived from a qualifying investment partnership, subchapter S	§§40-2A-7(a)(5), 40-18-24.3	0
	Qualified Investment	corporation, trust or estate for purposes of the Gross Income Test shall be reduced by related		
810-3-24.202	Partnerships	expenses and computed in accordance with Alabama income tax law. (1) Every nonresident member of a Qualified Investment Partnership (QIP) that has Alabama	§§40-2A-7(a)(5), 40-18-24.3	0
		source income must file an Alabama income tax return and report the Alabama source income even if the income earned in Alabama is included on a composite return filed by the QIP, unless		
		the member is a nonresident individual who has no other Alabama source income. For a		
	Other Qualified Investment	nonresident individual to claim the benefit of any net operating losses generated by a QIP, the nonresident individual must establish those losses by filing an Alabama individual income tax		
810-3-24.203	Partnership Matters	return.	§40-18-24	0
		(6) In order to correct the effect and result of a tax-avoidance or a tax abusive arrangement, or series of transactions, the Commissioner of Revenue shall have the authority to distribute,		
		apportion, or allocate the gross income of any pass-through entity, QIP, or pass-through entity		
		member in order to clearly, fairly, and equitably reflect the income of any entity, pass-through entity, QIP, or QIP member, whose income may have been significantly distorted by the		
		application of thetax-avoidance or tax abusive arrangement, or series of transactions. The Commissioner of Revenue may recast QIP transactions if it is determined the transactions do not		
	Other Qualified Investment	have a substantial business purpose or it is determined that the form of the transactions yield		
810-3-24.203	Partnership Matters	results that have the substance of tax-avoidance or tax abuse. (1) A partner's distributive share of partnership income, gains, losses and deductions shall be	§40-18-24	0
910 2 24 02	Partner's Distributive Share Of	determined in accordance with the partner's interest in the partnership (taking into account all	£40.48.24	_
810-3-2403 810-3-2403	Partnership_Income (Or Loss). Partner's Distributive Share Of	(2) The character of any item of income, gain, loss or deduction included in the partner's	§40-18-24 §40-18-24	0
		(4) A partner's distributive share of partnership loss shall be allowed only to the extent of the adjusted basis (before reduction by the current year loss) of such partner's interest in the		
		partnership at the end of the partnership taxable year in which such loss occurred. If a partner's		
810-3-2403	Partnership_Income (Or Loss).	distributive loss exceeds the adjusted basis in the partnership interest - (4)(b) any loss disallowed in subparagraph (a) above shall be allowed as a deduction at the end of	§40-18-24	0
	Partner's Distribution Show Of	the first succeeding partnership taxable year and subsequent partnership taxable years to the		
810-3-2403	Partnership_Income (Or Loss).		§40-18-24	0
810-3-2403	Partner's Distributive Share Of Partnership_Income (Or Loss).		§40-18-24	
510 5 Z-7.03	. a. anciamp_monne (or coss).	(1) A partner who engages in a transaction with a partnership other than in his capacity as a	3.0 20 27	
		partner shall be treated as if he were not a member of the partnership with respect to such transaction. In all cases the substance of the transaction will govern and not its form. The		
010 2 21 21	Transactions Between Partner	relationship between a partner not acting in his capacity as a partner and the partnership may	540 40 24	
810-3-2404	And Partnership	include, but is not limited to that of creditor-debtor, vendor-vendee and employee-employer. (2) To the extent determined without regard to the income of the partnership, payments to a	§40-18-24	0
	Transactions Retwoon Partner	partner for services or for the use of capital shall be considered as made to one who is not a member of the partnership. Such guaranteed payments to partners shall be treated as a		
810-3-2404	And Partnership	deductible business expense in the computation of the partnership net income.	§40-18-24	0

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Security of the control of the contr	Rule Citation	Short Description		Statutory Authorty	Regulatory Restrictions
Process Scale in Processor Processor Scale in Processor Scale in Processor Processor Scale in Processor Processor Sc	810-3-24- 05			640-18-24	0
Section Company Comp	810-3-2403		(2) The adjusted basis of a partner's interest in a partnership shall be the amount of property,	940-10-24	0
Part Park State in Employed protection of Security Control (1985) and the Control (1985) an	810-3-2405	Interest		§40-18-24	0
Display on the control process of the contr		· ·	partner's individual liabilities by reason of the assumption by such partner of partnership liabilities		
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Toolship Korone O' Ceated, which is a second or control of patients of the second or control of patients or control of patients or control			partner's individual liabilities by reason of the assumption by the partnership of such individual		
And Transfer Care Care Care Care Care Care Care Ca	810-3-2405		liabilities, shall be considered as a distribution of money to the partner by the partnership.	§40-18-24	0
on 19-2-1-19. The short interest of Estates And Trachs, for tracked received and the state of t		And Trusts, For Taxable Years			
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More Trusts, For Table 2014 September 19 Columny 19	010 0 10 101		(2) The net income, or taxable income, of an estate or trust is computed in the same manner as	33 10 27 7 (4)(3), 10 20 23	,
Interpretation of femal statutes adopted by the Millson Registeries are filed 100-13-1-10. Take the torsion of States and Interpretation of femal statutes adopted by the Millson Registeries and Interpretation Committee					
Table Income 10 citation Table Income 10 ci		Beginning Prior To January 1,	interpretation of federal statutes adopted by the Alabama legislature, see Rule 810-3-1.101,		
Table become Of Estates 183.3-5.05 Decrease 183.3	810-3-2501	2005		§§40-2A-7(a)(5), 40-18-25	0
Segretorie (Notificial Consumpt), selection and severed in exclusion from the severed in received months (see 1) and severed in received months (see 1) and severed in received months (see 1) and severed (se			whether distributed or not, of the net income of the trust or estate; except that portion of the		
Significant Post of States Security Control			· ·		
Act Trans, For Tanable Vasos International Control (1987) 1972-27-50 (2014) Act State Horover Of Listens Act Trans, For Tanable Vasos International Control (1987) Act Trans (1987) Act T	810-3-2505	2005	a fiduciary.	§§40-2A-7(a)(5), 40-18-25	0
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Table is toward of Estates And Trusts, for Passb May Supergraph (FLIG), (ID), (IS),		Beginning Prior To January 1,	attributable to Alabama sources; except that portion of such trust or estate income which was		
and Tracts, for Taskel Years 103-2-5-0. 2005. And Tracts, for Taskel Years And Tracts, for Taskel Years And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of States And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of Taskel Years And Tracts, for Taskel Years 103-2-5-0. 2005. Taskel Notice of Taskel Years 103-2-5-0. 2005. Taskel Notice of Taskel Years 103-2-	810-3-2505			§§40-2A-7(a)(5), 40-18-25	0
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Computation Of Alabama Taxable Income For An Estate Or Trust For Taxable Years Beginning After December 31, 2004. Computation Of Alabama Taxable Income For An Estate Or Trust For Taxable Years Beginning After December 10(a)(12) Deductions not Claimed on the Federal Return in Order to Take a Federal Employment Tax Credit. Certain federal employment tax credits require the wages to be reduced in the amount of the credit taken – the amount the wages were reduced would be allowed as a deduction for Alabama income tax purposes. \$40-2A-7(a)(5) Or Trust For Taxable Years Beginning After December \$40-18-15, Code of Ala. 1975, from claiming a deduction for foreign income taxes paid or accrued	810-3-25- 10			640-24-7(a)(5)	0
Or Trust For Taxable Years Beginning After December 31, 2004. Alabama income taxe purposes. 10(1)(3)(13) Deduction for Foreign income taxes paid or accrued for federal income tax purposes. An estate or trust is prohibited by Beginning After December Or Trust For Taxable Years Beginning After December 13, 2004. Alabama income taxe paid or accrued for federal income taxes paid. In some cases a taxpayer may deduct foreign income taxes paid or accrued for federal fine federal fed	310 3-2310	Computation Of Alabama		3.0 2H /(U)(3)	0
Beginning After December of the credit taken – the amount the wages were reduced would be allowed as a deduction for 31, 2004. Computation Of Alabama Taxable Income For An Estate Or Trust For Taxable Years Beginning After December \$40-18-15, Code of Ala. 1975, from claiming a deduction for foreign income taxes paid or accrued					
Computation Of Alabama Taxable Income For An Estate (1)(a)(13) Deduction for Foreign Income Taxes Paid. In some cases a taxpayer may deduct foreign Or Trust For Taxable Years Beginning After December \$40-18-15, Code of Ala. 1975, from claiming a deduction for foreign income taxes paid or accrued		Beginning After December	of the credit taken – the amount the wages were reduced would be allowed as a deduction for		
Taxable Income For An Estate Or Trust For Taxable Years Beginning After December 40-18-15, Code of Ala. 1975, from claiming a deduction for foreign income taxes paid or accrued	810-3-2510		Alabama income tax purposes.	§40-2A-7(a)(5)	0
Beginning After December \$40-18-15, Code of Ala. 1975, from claiming a deduction for foreign income taxes paid or accrued		Taxable Income For An Estate			
	810-3-2510			§40-2A-7(a)(5)	0

				# of Discretionary
Rule Citation	Short Description Computation Of Alabama	Regulatory Text	Statutory Authoity	Regulatory Restrictions
	Taxable Income For An Estate	(1)(a)(14(1) An estate or trust in computing Alabama taxable income is prohibited by §40-18-25(f),		
	Or Trust For Taxable Years Beginning After December	Code of Ala. 1975, from claiming the deduction otherwise allowable under 26 U.S.C.§691(c)(1)(A), the federal deduction for a portion of the estate tax paid when income in respect of a decedent is		
810-3-2510	31, 2004.	reported.	§40-2A-7(a)(5)	0
	Computation Of Alabama Taxable Income For	(1) For tax years beginning after December 31, 2004, the computation of Alabama taxable income for a beneficiary of an estate or trust and for persons treated as owners of any portion of a trust		
	Beneficiaries And Owners For	shall be determined in accordance with Subchapter J of Chapter 1 of Subtitle A of the Internal		
240 2 25 44	Taxable Years Beginning After	Revenue Code, 26 U.S.C. 641 through 692, relating to estates, trusts, beneficiaries, and decedents,	C 40 04 7/ VE)	
810-3-2511	December 31, 2004 Computation Of Alabama	with certain exceptions.	§40-2A-7(a)(5)	0
	Taxable Income For	(1)(a) Resident beneficiaries and owners must report as Alabama income the beneficiary or		
	Beneficiaries And Owners For Taxable Years Beginning After	owner's share of the amount paid or deemed to have been paid by the estate or trust to the beneficiary or owner and claimed as an income distribution deduction, in accordance with 26		
810-3-2511	December 31, 2004	U.S.C. 651 or 661, by the estate or trust in the computation of its own Alabama taxable income.	§40-2A-7(a)(5)	0
		(1)(a)(1) Nonresident beneficiaries and owners must report as Alabama income the beneficiary or owner's share of the amount paid or deemed to have been paid by the estate or trust to the		
	Computation Of Alabama	beneficiary or owner and claimed as an income distribution deduction, in accordance with 26		
	Taxable Income For Beneficiaries And Owners For	U.S.C. 651 or 661, by the estate or trust in the computation of its own Alabama taxable income. The income reported by nonresident beneficiaries and owners is limited in accordance with §40-		
	Taxable Years Beginning After	18-14, Code of Ala. 1975, and the deductions allowed in computing Alabama taxable income are		
810-3-2511	December 31, 2004	limited in accordance with §40-18-15, Code of Ala. 1975.	§40-2A-7(a)(5)	0
	Computation Of Alabama Taxable Income For			
	Beneficiaries And Owners For	(1)(b) The character of any income required to be reported by the beneficiary or owner as a result		
810-3-2511	Taxable Years Beginning After December 31, 2004	of receiving the distribution from the estate or trust shall be the same character of income as if the item of income was received directly from the source of income.	§40-2A-7(a)(5)	0
010 0 10 .11	Computation Of Alabama		310 2517(4)(3)	, and the second
	Taxable Income For Beneficiaries And Owners For	(1)(c) The character of any deduction allowed to be claimed by the beneficiary or owner as a result		
	Taxable Years Beginning After	of receiving the distribution from the estate or trust shall be the same character of deduction as if		
810-3-2511	December 31, 2004	the deduction was incurred directly by the beneficiary or owner.	§40-2A-7(a)(5)	0
	Computation Of Alabama Taxable Income For	(1)(d)(1) A beneficiary in computing Alabama taxable income is prohibited by §40-18-25(f), Code of		
	Beneficiaries And Owners For	Ala. 1975, from claiming the deduction otherwise allowable under 26 U.S.C. §691(c)(1)(A), the		
810-3-2511	Taxable Years Beginning After December 31, 2004	federal deduction for a portion of the estate tax paid when income in respect of a decedent is reported.	§40-2A-7(a)(5)	0
010 0 10 .11	Computation Of Alabama	reported	3.10 251 7(4)(3)	J
	Taxable Income For Beneficiaries And Owners For	(1)(f) The provisions of 25 U.S.C. \$542(h), concerning unused not energing loss corruptors or		
	Taxable Years Beginning After	(1)(f) The provisions of 26 U.S.C. §642(h), concerning unused net operating loss carryovers or excess deductions of the estate or trust, shall not apply in the computation of Alabama taxable		
810-3-2511	December 31, 2004	income for the beneficiary or owner.	§40-2A-7(a)(5)	0
	Computation Of Alabama	(1) For tax years beginning after December 31, 2004, the computation of Alabama Distributable Net Income (DNI) shall be determined in accordance with 26 U.S.C. §643(a); in accordance with		
	Distributable Net Income	§40-18-1.1, Code of Ala. 1975, concerning the adoption of federal Internal Revenue Code sections		
810-3-2512	(DNI) For Tax Years Beginning After December 31, 2004	in Alabama income tax law; and, in accordance with Title 40, Chapter 18, Code of Ala. 1975, Income Taxes.	§40-2A-7(a)(5)	0
0.00 0.00	Computation Of Alabama		3 10 3.11 (2)(2)	-
	Distributable Net Income (DNI) For Tax Years Beginning	(2)(b) Alabama DNI may also limit the amount of Alabama income a beneficiary or trust owner		
810-3-2512	After December 31, 2004	must report.	§40-2A-7(a)(5)	0
	Applicability Of The Subchapter J And Business	(1) For tax years beginning after December 31, 2004, the classification of a business trust for the		
	Trust Conformity Act To	purposes of determining the Alabama income tax due shall be in the same manner as the business		
810-3-2513	Business Trusts	trust is classified for federal income tax purposes. (2) Grantor trusts, as described in 26 U.S.C. §671, required to comply with U.S. Treasury	§40-2A-7(a)(5)	0
	Alabama Grantor Trust	Department Regulation §1.671-4(a) <u>must</u> file returns as prescribed by the Alabama Department of		
810-3-2514	Reporting Requirements	Revenue in accordance with §40-18-29, <u>Code of Ala. 1975</u> . (2)(a) The information return for a grantor trust will require: the sources and amounts of income	§40-2A-7(a)(5)	0
		for the trust; the types and amounts of deductions for the trust; an identification of the		
		beneficiaries or owners with the applicable social security numbers or federal employer identification numbers; the amount of income reportable on the federal income tax return for the		
	Alabama Grantor Trust	same tax year for each beneficiary or owner; and, the amount of deductions to be claimed on the		
810-3-2514	Reporting Requirements	federal income tax return for the same tax year for each beneficiary or owner.	§40-2A-7(a)(5)	0
	Alabama Grantor Trust	(3)(a) The grantor or other person treated as the owner of the grantor trust <u>must</u> report the income and the deductions of the grantor trust on its Alabama income tax return, in accordance		
810-3-2514	Reporting Requirements	with Title 40, Chapter 18, Code of Ala. 1975.	§40-2A-7(a)(5)	0
810-3-2514	Alabama Grantor Trust Reporting Requirements	(3)(b) The grantor or other person treated as the owner of the grantor trust <u>must</u> disclose on its Alabama income tax return:	§40-2A-7(a)(5)	0
	Credit For Income Taxes Paid			
810-3-2516	To Another State Or Territory By A Resident Estate Or Trust.	(2) The credit for income taxes paid to another state or territory <u>shall</u> be computed in accordance with §40-18-21, <u>Code of Ala. 1975</u> .	§40-2A-7(a)(5)	0
	,	(1) All resident payers engaged in a trade or business and making nonwage payments of fifteen		
		hundred dollars (\$1,500) or more within a calendar year to any person (whether a resident or nonresident) are required to issue an information return (Federal Form 1099) to the payee and file		
		a copy of such return with the Department. Payments which are required to be reported include		
910 2 26 01	Information Returns	all nonwage payments exceeding \$1,500 which must be included in the gross income of the recipient under Title 40, Code of Ala. 1975.	8840 24 7/a)/E) 40 19 26	
810-3-2601	mornation returns	(2) Information to be reported. Each Form 1099 must include the following information:	§§40-2A-7(a)(5), 40-18-26	0
		(a) The payer's name, address and taxpayer identification (federal employers identification		
		number or social security number), (b) The payee's name, address and taxpayer identification number,		
040 0 05 -:	Information Deli	(c) The amount of payments made during the calendar year, and	CC40 04 7/ V(T) 40 45	
810-3-2601	Information Returns	(d) The type of payment made during the year. (3)(a) Payers who have elected to voluntarily withhold income tax from payments referred to in	§§40-2A-7(a)(5), 40-18-26	0
		this section may not participate in the Combined Federal/State Information Return Reporting		
810-3-2601	Information Returns	Program. See Rule 810-3-7504 and 810-3-2602 for filing requirements for payers who have voluntarily withheld Alabama income tax.	§§40-2A-7(a)(5), 40-18-26	0
		(4)(a) Statement to Payee. On or before January 31 of the year following a nonwage payment,		0
810-3-2601	Information Returns	payers shall provide to each payee a completed Form 1099.	§§40-2A-7(a)(5), 40-18-26	0
		(4)(b) Duplicate to Department. A copy of each Form 1099 Form 1096 (Annual Information Return		
810 2 26 04	Information Returns	Summary Reports of Income Payments of \$1,500 or More) must be filed with the Department on	\$\$40.24.7(a)(E), 40.48.25	
810-3-2601	Information Returns	or before March 15th of the year following the year in which the payments were made. (6)(a) Any person who fails to comply with the requirements of this section <u>shall</u> be subject to the	§§40-2A-7(a)(5), 40-18-26	0
810-3-2601	Information Returns	penalties provided for in §40-2A-11, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-18-26	0

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
		(6)(b) In addition to the penalties provided for in §40-2A-11, the \$50 civil penalty provided for in		Salatory-Restrictions
810-3-2601	Information Returns	\$40-29-74, Code of Ala. 1975, <u>shall</u> apply. (1) Alabama income tax is not required to be withheld from distributions from a retirement or	§§40-2A-7(a)(5), 40-18-26	0
	Voluntary Withholding Of	pension plan, interest payments or other nonwage payments. However, voluntary withholding of		
810-3-2602	Alabama Income Tax From Nonwage Payments.	Alabama income tax is permissible. If a payer of nonwage payments voluntarily withholds Alabama income tax, the following procedures must be followed:	§§40-2A-7(a)(5), 40-18-26, 40-18-75	0
810-3-2002	Nonwage Payments.	(1)(a) Payments of amounts withheld must be remitted to the Department in the same manner	3340-2A-7 (a)(3), 40-10-20, 40-10-73	0
	Voluntary Withholding Of	and at the same time as described in §40-18-74, Code of Ala. 1975. (b) On or before January 31 of the year following a nonwage payment from which Alabama		
	Alabama Income Tax From	income tax was withheld, the payer shall issue the recipient a statement showing the following		
810-3-2602	Nonwage Payments.	information:	§§40-2A-7(a)(5), 40-18-26, 40-18-75	0
		(1)(b) On or before the last day of January of the year following a nonwage payment from which Alabama income tax was withheld, the payer shall file with the Department a copy of the		
	Voluntary Withholding Of	statement described in the above paragraph (1)(b). Such statement must be accompanied by		
810-3-2602	Alabama Income Tax From Nonwage Payments.	Form A-3, Annual Reconciliation of Alabama Income Tax Withheld. This statement must be filed in the same manner as described in §40-18-75.	§§40-2A-7(a)(5), 40-18-26, 40-18-75	0
	,	(1) Payment settlement entities, third party settlement organizations, electronic payment	(1)(1)	
	Reporting Requirements Of	facilitators or other third parties acting on behalf of a payment settlement entity, all as defined in IRC Section 6050W who are required to file 1099-K information returns with the IRS relating to		
	Payment Settlement Entities	payments made in settlement of payment card and third-party network transactions must also file		
810-3-2603	(PSE). Reporting Requirements Of	a duplicate of such returns with the Department.	§§40-2A-7(a)(5), 40-2A-11(2)(a), 40-23-261	0
	Payment Settlement Entities	(2) Such returns <u>must</u> be filed electronically with the Department and <u>shall</u> include one of the		
810-3-2603	(PSE).	following in their electronic submission: (3) A copy of each Form 1099-K must be filed electronically with the Department on or before 30	§§40-2A-7(a)(5), 40-2A-11(2)(a), 40-23-261	0
		days after the due date prescribed by IRC Section 6050W and regulations promulgated thereunder		
	Reporting Requirements Of	each year following the year in which the payments were made. If an extension has been granted by the IRS to the reporting entity, the extension will automatically apply for Alabama purposes. If		
	Payment Settlement Entities	a due date falls on a federal or state observed holiday, or the weekend, the next business day will		
810-3-2603	(PSE).	be considered as timely filed.	§§40-2A-7(a)(5), 40-2A-11(2)(a), 40-23-261	0
	Reporting Requirements Of Payment Settlement Entities	(4) The duplicate 1099-K information returns received by the Department shall be restricted for		
810-3-2603	(PSE).	use only to those taxes administered by the Department.	§§40-2A-7(a)(5), 40-2A-11(2)(a), 40-23-261	0
	Reporting Requirements Of	(5)(a) The first violation for any reporting entity failing to timely file the required duplicate 1099-K information with the Department shall result in a written warning advising the entity of their non-		
	Payment Settlement Entities	compliance, the penalty for future non-compliance, and will provide a 30-day period in which to		
810-3-2603	(PSE). Reporting Requirements Of	file the information.	§§40-2A-7(a)(5), 40-2A-11(2)(a), 40-23-261	0
	Payment Settlement Entities	(5)(b) Subsequent violations or non-compliance shall result in a penalty of \$1000 for each month		
810-3-2603	(PSE).	or fraction of a month during which non-compliance continues. (1)(a) Each resident shall file a return for each tax year if single or married but not living with	§§40-2A-7(a)(5), 40-2A-11(2)(a), 40-23-261	0
		husband or wife, and having for the year a net income (as defined in §40-18-12) of \$1,500 or		
810 2 27 01	When An Individual Return Is Required	more; or if married and living with husband or wife and having a net income of \$3,000 or more for the tax year.	\$40.19.27	0
810-3-2701	When An Individual Return Is	the tax year.	§40-18-27	0
810-3-2701	Required	(1)(b)(2) A joint return must be signed by both husband and wife.	§40-18-27	0
810-3-2701	When An Individual Return Is Required	(1)(b)(4)(i) If a husband and wife file a joint return, they <u>shall</u> be jointly and severally liable for the tax shown by said return, or as <u>may</u> be determined by the Department to be due by them.	§40-18-27	0
		(1)(b)(4)(ii)(III) taking into account all the facts and circumstances, it is inequitable to hold such		
		innocent spouse liable for the deficiency in tax for such tax year attributable to such substantial understatement by the other spouse, then the innocent spouse shall be relieved of liability for tax		
	When An Individual Return Is	(including interest, penalties and other amounts) for such tax year to the extent such liability is		
810-3-2701	Required When An Individual Return Is	attributable to such substantial understatement. (1)(b)(4)(ii)(III)(I) Limitations and Exceptions - This subsection (ii) shall apply only (the innocent	§40-18-27	0
810-3-2701	Required	spouse will be relieved of joint liability for the understatement by the other spouse) if -	§40-18-27	0
	When An Individual Return Is	(1)(b)(4)(ii)(III)(I)(A) If the innocent spouse is married to another spouse at the close of the preadjustment year, the innocent spouse's adjusted gross income shall include the income of the		
810-3-2701	Required	new spouse, whether or not they file a joint return.	§40-18-27	0
		(1)(b)(4)(ii)(II)(I)(A)(II) The limitation in subsentence I. above shall not apply to any liability attributable to the omission of an item from gross income. (The relief from joint liability for an		
		innocent spouse may be available, regardless of the ratio of the understatement to the innocent		
810-3-2701	When An Individual Return Is Required	spouse's adjusted gross income in the preadjustment year if the understatement resulted from the omission of an item of gross income by the other spouse.)	§40-18-27	0
010 3 27 .01	ricquired	(2)(a) Every nonresident individual, receiving income from property owned or business transacted		J. Company of the com
		within Alabama, which is more than his prorated Alabama personal exemption is required to file a return. For income from property owned or business transacted in the state, see Reg. 810-3-14-		
		.05. For deductions allowable to nonresidents, see Reg. 810-3-1521. For proration of the		
	When An Individual Return Is	exemptions of a nonresident, see Reg. 810-3-1902(4). In order to receive the deductions authorized by §40-18-15, a nonresident shall make a complete return of his gross income both		
810-3-2701	Required Required	from within and from without Alabama.	§40-18-27	0
	Preparation And Filing Of	(2) Every person who prepares a tax return for another <u>shall</u> show his name, address, and social security number. However, this information may be provided pursuant to the provisions of IRS		
810-3-2702	Individual Taxpayer's Return.	Notice 2004-54.	§§40-2A-7(a)(5), 40-18-27	0
		(3) The return must be signed or otherwise validated under penalty of perjury by the taxpayer and the person who prepares the return. A joint return must be signed or otherwise validated by both		
	Preparation And Filing Of	spouses. Each spouse included in a joint return will be jointly and severally liable for any tax due		
810-3-2702	Individual Taxpayer's Return.	on such return, or as may be determined to be due by the Department.	§§40-2A-7(a)(5), 40-18-27	0
		(4)(a) Returns of income must be filed on or before the fifteenth day of the fourth month following the close of the taxable year. In the case of a final return of a decedent for a fractional		
	December 4 (50) -5	part of a year, the return must be filed on or before the fifteenth day of the fourth month		
810-3-2702	Preparation And Filing Of Individual Taxpayer's Return.	following the close of the twelve-month period which began with the first day of such fractional part of the year.	§§40-2A-7(a)(5), 40-18-27	0
		(1) An individual who fails to file the required return by the extended due date may not be		
		granted an automatic extension the following (ensuing) year, but may be required to request the extension in writing. If a written request is required, the request must be made to the		
	Extension Of Time For Filing	Commissioner of Revenue or to his designee, and must explain the reason for the request and the		
810-3-2703	Of Individual Taxpayer's Return.	reason for failing to timely file the return in the previous year. The request also must state that the individual has no outstanding debts owed to the Department.	§§40-2A-7(a)(5), 40-18-27	0
010-3-2703	Extension Of Time For Filing	(4) An extension of time granted pursuant to this section is not an extension of time for payment	3370 2M-1(a)(3), 40-10-21	0
010 2 27 02	Of Individual Taxpayer's Return.	of tax. The amount of tax due <u>must</u> be paid on or before the due date of the return without regard to the extension to file the return.	\$\$40.24.7(a)(E), 40.49.27	_
810-3-2703	Extension Of Time For Filing	regard to the extension to me the return.	§§40-2A-7(a)(5), 40-18-27	0
040 2 27 27	Of Individual Taxpayer's	(4)(a) Payment of the tax <u>shall</u> be made via the paper Payment Voucher or by Electronic Funds	SSAO DA 7/-VEV 40 40 27	
810-3-2703	Return.	Transfer (EFT).	§§40-2A-7(a)(5), 40-18-27	0

Bulla Citation	Short Description	Parallel State	Chartest and Australia.	# of Discretionary
Rule Citation	Short Description Extension Of Time For Filing	Regulatory Text	Statutory Authoity	Regulatory Restrictions
	Of Individual Taxpayer's	(4)(b) However, payment must be made via EFT if the payment exceeds \$25,000. Please refer to		_
810-3-2703	Return.	Regulations 810-13-101 and 810-13-102. (2)(f) Electronic Return Originator (ERO) – A firm, organization, or individual who is an authorized	§§40-2A-7(a)(5), 40-18-27	0
	Requirements For The	IRS e-file provider that originates the electronic submission of returns. Because the electronic		
810-3-2705	Alabama Electronic Individual Income Tax Return	filing process is a joint program between the IRS and the Department, an ERO must be approved by the Internal Revenue Service to qualify for this program.	§§40-2A-7(a)(5), 40-30-5	0
010 3 27 .03		(2)(o) Standard Letter of Intent (LOI) – A form which must be completed to request approval from	33.10 27. 7(4)(5), 10 30 3	v
	Requirements For The Alabama Electronic Individual	the Department to provide tax preparation software for electronic forms submissions. By completing this form, the software developer agrees to comply with all national security summit		
810-3-2705	Income Tax Return	standards and requirements in addition to the specific Alabama requirements included in the LOI.	§§40-2A-7(a)(5), 40-30-5	0
		(2)(v)(2)(a) A complete Alabama Electronic Individual Income Tax Return will consist of XML data		
		transmitted electronically and supporting binary documents (such as .pdf documents, if applicable) as required by the Alabama Individual Modernized Electronic Filing (MeF) schemas,		
	Requirements For The	business rules, and Handbook for Software Developers and Transmitters (Publication 4164). A		
810-3-2705	Alabama Electronic Individual Income Tax Return	complete Alabama electronic return must contain the same information as a comparable Alabama Individual Income Tax Return as if filed entirely on paper.	§§40-2A-7(a)(5), 40-30-5	0
810-3-2703	income tax netum	(3)(c) If a timely filed electronic return is rejected, the filer has the later of 10 calendar days from	9940-2A-7(d)(5), 40-50-5	0
		the date of the first transmission or the due date of the return (with extensions) to correct the		
		errors and resubmit the return. In order for the Department to acknowledge the transmission date of the original return, the submission ID of the original return must be transmitted in each		
		subsequent filing. If the return is resubmitted and accepted after the due date (with extensions)		
	Requirements For The Alabama Electronic Individual	or the transmission perfection period, the received date will be the transmission date of the accepted resubmitted (perfected) return and not the date that the original rejected return was		
810-3-2705	Income Tax Return	submitted.	§§40-2A-7(a)(5), 40-30-5	0
		(3)(e) If a filer is unable to correct a rejected Alabama Individual income tax electronic return to an		
		accepted status, the filer must submit their paper return with a copy of the last rejection notification from the Department. To be considered timely filed, this paper return must be		
		postmarked by the later of the due date of the return (including extensions) or 10 calendar days		
	Requirements For The Alabama Electronic Individual	after the date that Alabama last gives notification that the return was rejected. If the return is		
810-3-2705	Income Tax Return	received after the due date or the transmission perfection period, the received date will be the transmission date of the return.	§§40-2A-7(a)(5), 40-30-5	0
	Requirements For The	(3) The signatures of the taxpayer(s), the electronic return originator, and the paid preparer (if the		
	Individual Income Tax Declaration For Electronic	paid preparer is different from the electronic return originator) must be affixed to the Alabama Form AL8453 - Individual Income Tax Declaration for Electronic Filing before the return is		
810-3-2706	Filing.	electronically transmitted.	§§40-2A-7(a)(5), 40-30-5	0
	Acceptance, Monitoring, And			
	Revocation Of Acceptance Into The Alabama Individual			
	Modernized E-File Program	(2) Software developers must be approved on an annual basis and maintain good standing with		
	For Software Developers – Individual Income Tax	the Department. The Department has the right to deny an applicant acceptance into the Alabama Individual Modernized E-File Program. To obtain approval software developers must adhere to the		
810-3-2707	Returns.	following guidelines:	§§40-2A-7(a)(5), 40-30-6	0
	Acceptance, Monitoring, And Revocation Of Acceptance	(5) Alabama electronic individual income tax returns received by the Department that are		
	Into The Alabama Individual	prepared by a software developer who has not completed the Department's software developer		
	Modernized E-File Program	testing and has not been approved by the Department will be rejected by the Department. Paper		
	For Software Developers – Individual Income Tax	Alabama Individual Income Tax Returns must then be submitted by the taxpayer or the taxpayer may electronically file the tax return using an approved software from another software		
810-3-2707	Returns.	developer.	§§40-2A-7(a)(5), 40-30-6	0
	Acceptance, Monitoring, And Revocation Of Acceptance			
	Into The Alabama Individual	(1) Electronic return originators and transmitters accepted by and in good standing with the		
	Modernized E-File Program	Internal Revenue Service (IRS) Electronic Filing Program are automatically accepted into the		
810-3-2708	For Electronic Return Originators And Transmitters.	Alabama Electronic Filing Program. This does not include software developers. They must complete the approval process with the Alabama Department of Revenue (See Rule 810-3-2707).	§§40-2A-7(a)(5), 40-30-6	0
	Acceptance, Monitoring, And			
	Revocation Of Acceptance Into The Alabama Individual	(3) Electronic return originators and transmitters accepted into the Alabama Electronic Filing		
	Modernized E-File Program	Program serve as agents of the Alabama Department of Revenue, and must comply with the		
910 2 27 09	For Electronic Return Originators And Transmitters.	requirements of the program as stated in the Alabama Handbook for Modernized e-File (MeF) for Individual Preparers (Publication AL4163).	\$\$40.24.7(a)(E), 40.20.6	0
810-3-2708	Alabama Requirements For	(2) If it is shown that failure to electronically file or print a 2-D barcode on an acceptable original	§§40-2A-7(a)(5), 40-30-6	0
	Compliance With	individual income tax return is due to willful neglect and not due to reasonable cause, then that		
810-3-2710	Administrative Rule 810-3-27- .09	tax preparer's acceptance in the Alabama e-file program shall be revoked, and that tax preparer shall be unable to electronically transmit individual income tax returns to the Department.	§§40-2A-7(a)(5), 40-18-40, 40-30-1 through 6	0
		(3)(a) A taxpayer may elect not to electronically file an acceptable original individual income tax		
	Alabama Requirements For Compliance With	return by filing an election form to "opt out" of electronic filing. This form must be prescribed by the Department, and must be signed by the taxpayer, or taxpayers in the case of a joint return,		
	Administrative Rule 810-3-27-	and by the preparer. The form must be attached and filed with the paper, original individual		
810-3-2710	.09	income tax return. (1)(a) All partnerships having "substantial nexus" from property owned or business conducted in	§§40-2A-7(a)(5), 40-18-40, 40-30-1 through 6	0
		this state shall file the Alabama Form 65 on or before the due date, including extension. All single		
		member limited liability entities having "substantial nexus" from property owned or business		
		conducted in this state shall file the appropriate Alabama income tax return. The appropriate income tax return will be determined based on the entity's classification for federal purposes,		
		found in IRC Section 7701. Returns for both partnerships and single member limited liability		
		entities, whether filing as a separate entity or as a disregarded entity, as a division of its owner,		
		are required to be filed on or before the date the taxpayer's corresponding federal tax return is due. If no federal tax return is required, the due date is the date in which the taxpayer would be		
810-3-2801	Partnership Returns	required to file if the federal return was required.	§§40-2A-7(a)(5),40-18-28	0
810-3-2801	Partnership Returns	(1)(c)(2) Taxpayers <u>must</u> meet all federal requirements for additional extensions. (1)(d) An Alabama Schedule K-1 must be prepared for each person who held an interest in the	§§40-2A-7(a)(5),40-18-28	0
		subchapter K entity or single member limited liability company during the taxable year showing		
		each partner's or member's name, address, social security or federal employers identification		
810-3-2801	Partnership Returns	number, distributive share of the income (or loss) of the partnership, and distributive share of charitable contributions made by the partnership.	§§40-2A-7(a)(5),40-18-28	0
		(1)(d)(1) For an Alabama resident partner or member, the K-1 for tax years beginning after		
810-3-2801	Partnership Returns	December 31, 1996 and before January 1, 2011 shall include:	§§40-2A-7(a)(5),40-18-28	0
810-3-2801	Partnership Returns	(1)(d)(2) For a non-resident partner or member, the K-1 shall include:	§§40-2A-7(a)(5),40-18-28	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (1)(d)(3) For an Alabama resident partner or member, the K-1 for tax years beginning after	Statutory Authoity	Regulatory Restrictions
		December 31, 2010 shall include amounts determined in accordance with subchapter K of the		
		Internal Revenue Code, 26 U.S.C. 701-761, Sections 40-18-24 and 40-18-14, Code of Ala. 1975, and		
		without regard to 1. above. Likewise, Alabama resident partners or members of sub-chapter K entities are entitled to a credit computed in accordance with Section 40-18-21(a), Code of Ala.		
		1975, for taxes paid by (or on e behalf of) the resident partner or member (including composite		
810-3-2801	Partnership Returns	return and withholding payments) to other states where the sub-chapter K entity does business and is treated as a sub-chapter K entity.	§§40-2A-7(a)(5),40-18-28	
810-3-2801	Partnership Returns	(2)(b) Federal Form 1065 and accompanying schedules must be attached to Form 65 when filed.	§§40-2A-7(a)(5),40-18-28	0
010 2 20 01	Dortnorship Dotums	(2)(c) The return <u>must</u> be signed by one partner or member and the person who prepared the return, and <u>must</u> contain a printed declaration that it is made under the penalties of perjury.	\$\$40.24.7/-\\F\ 40.40.20	
810-3-2801	Partnership Returns Terms And Definitions For The	(2)(f) Electronic Return Originator (ERO) - A firm, organization or individual who is an authorized	§§40-2A-7(a)(5),40-18-28	U
	Alabama Electronic Partnership/LLC Return Of	IRS e-file provider that originates the electronic submission of returns. Because the electronic filing process is a joint program between the IRS and the Alabama Department of Revenue, an		
810-3-2803	Income	ERO must be approved by the Internal Revenue Service to qualify for this program.	§§40-2A-7(a)(5); 40-30-5	C
	Terms And Definitions For The	(2)(o) Standard Letter of Intent (LOI) – A form which must be completed to request approval from		
	Alabama Electronic	the Alabama Department of Revenue to provide tax preparation software for electronic forms submissions. By completing this form, the software developer agrees to comply with all national		
	Partnership/LLC Return Of	security summit standards and requirements in addition to the specific Alabama requirements		
810-3-2803	Income Requirements For The	included in the LOI. (3) The signatures of the officer/partner, the electronic return originator, and the paid preparer (if	§§40-2A-7(a)(5); 40-30-5	C
	Partnership/LLC Return Of	the paid preparer is different from the electronic return originator) must be affixed to the		
810-3-2804	Income Declaration For Electronic Filing	Alabama Form AL8453-PTE – S-Corporation/ Partnership Income Tax Declaration for Electronic Filing before the return is electronically transmitted.	§§40-2A-7(a)(5); 40-30-5	d
010 5 20 .04	Requirements For The	Timing before the recum is electronically transmitted.	3340 ZA 7(a)(5), 40 30 3	
	Partnership/LLC Return Of Income Declaration For	(3)(c) Electronic return originators and electronic return preparers are prohibited from allowing		
810-3-2804	Electronic Filing	taxpayers to sign blank Alabama Forms AL8453-PTE.	§§40-2A-7(a)(5); 40-30-5	C
		(4) The completed and signed Alabama Form AL8453-PTE must be retained by the electronic		
	Requirements For The Partnership/LLC Return Of	return originator for a period of three years from the due date of the return or three years from the date the return was filed, whichever is later. The electronic return originator will provide the		
040 0	Income Declaration For	Department with the original Alabama Form AL8453-PTE within five business days of receiving a	CC40 04 7/ V(r)	
810-3-2804	Electronic Filing Acceptance, Monitoring, and	written request for the documents from the Department.	§§40-2A-7(a)(5); 40-30-5	0
	Revocation of Acceptance			
	Into The Alabama Business Modernized E-File Program	(2) Software developers must be approved on an annual basis and maintain good standing with the Department. The Department has the right to deny an applicant acceptance into the Alabama		
	For Software Developers –	Business Modernized E-File Program. To obtain approval software developers must adhere to the		
810-3-2805	Partnership/LLC Returns Acceptance, Monitoring, and	following guidelines:	§§40-2A-7(a)(5); 40-30-5	0
	Revocation of Acceptance	(5) Alabama electronic partnership/LLC returns received by the Department that are prepared by		
	Into The Alabama Business	a software developer who has not completed the Department's software developer testing and		
	Modernized E-File Program For Software Developers –	has not been approved by the Department will be rejected by the Department. Paper Alabama partnership/LLC returns must then be submitted by the taxpayer, or the taxpayer may		
810-3-2805	Partnership/LLC Returns	electronically file the tax return using an approved software from another software developer.	§§40-2A-7(a)(5); 40-30-5	0
	Acceptance, Monitoring, And Revocation Of Acceptance			
	Into The Alabama Business			
	Modernized E-File Program For Electronic Return	(2) Electronic return originators and transmitters accepted by and in good standing with the		
	Originators And Transmitters	Internal Revenue Service (IRS) Electronic Filing Program are automatically accepted into the		
810-3-2806	 Partnership/LLC Return Of Income Tax 	Alabama Electronic Filing Program. This does not include software developers. They must complete the approval process with the Department (See Rule 810-3-2805).	§§40-2A-7(a)(5); 40-30-4	
810-3-2800	Acceptance, Monitoring, And	Complete the approval process with the Department (see Rule 810-3-2803).	9940-2A-7 (d)(3), 40-30-4	
	Revocation Of Acceptance Into The Alabama Business			
	Modernized E-File Program	(3) Electronic return originators and transmitters accepted into the Alabama Electronic Filing		
	For Electronic Return	Program serve as agents of the Department, and must comply with the requirements of the		
	Originators And Transmitters – Partnership/LLC Return Of	program as stated in the Alabama Business Modernized E-file Program: Alabama Business Modernized E-file Program: Software Developers and Transmitters Guidelines and Schemas		
810-3-2806	Income Tax	(Publication AL4164).	§§40-2A-7(a)(5); 40-30-4	0
	Alabama Requirements For	(3)(a) If an income tax return preparer prepares 25 or more acceptable, original corporate/partnership income tax returns using tax preparation software in a calendar year, then		
	Mandatory E-File Of Original	for that calendar year and for each subsequent calendar year thereafter, all acceptable		
	Partnership/Limited Liability Company Income Tax	corporate/partnership income tax returns prepared by that income tax preparer must be filed using electronic technology, as defined in the "Electronic Tax Return Filing Act," as codified in		
810-3-2807	Returns.	Chapter 30 of Title 40, Code of Ala. 1975.	§§40-2A-7(a)(5); 40-18-40, 40-30-1 through 6	0
	Alabama Requirements For Mandatory E-File Of Original			
	Partnership/Limited Liability	(3)(c) Paragraph (3a) shall cease to apply to an income tax preparer if, during that calendar year		
810-3-2807	Company Income Tax Returns.	and all subsequent years, the income tax preparer prepared no more than 15 original corporate/partnership income tax returns.	§§40-2A-7(a)(5); 40-18-40, 40-30-1 through 6	0
010-3-200/	Alabama Requirements For	corporace, particising meonic tax returns.	3370-28-7(a)(3), 40-10-40, 40-30-1 through 6	0
	Mandatory E-File Of Original	(2)(d) Davagraph (2a) of this rule may not be interested to service the state of the		
	Partnership/Limited Liability Company Income Tax	(3)(d) Paragraph (3a) of this rule, <u>may not</u> be interpreted to <u>require</u> electronic filing of acceptable corporate/partnership income tax returns that are required to be filed on or before January 1,		
810-3-2807	Returns.	2009.	§§40-2A-7(a)(5); 40-18-40, 40-30-1 through 6	0
	Alabama Requirements For Mandatory E-File Of Original	(4)(b) If it is shown that failure to electronically file corporate/partnership income tax returns is due to willful neglect and no prior approval from the Department has been obtained to paper file,		
	Partnership/Limited Liability	then that tax preparer's acceptance in the Alabama Business MeF Program shall be revoked. The		
810-3-2807	Company Income Tax Returns.	tax preparer will be unable to electronically transmit corporate/partnership income tax returns to the Department.	§§40-2A-7(a)(5); 40-18-40, 40-30-1 through 6	0
	Alabama Requirements For	·		0
	Mandatory E-File Of Original Partnership/Limited Liability	(6)(b) Opting to paper file the federal 1065 does not exclude an income tax preparer or partnership/limited liability company from the Alabama e-file mandate. To be in compliance with		
	Company Income Tax	the Alabama e-file mandate, an accepted current tax year federal return must be transmitted		
810-3-2807	Returns.	electronically with the mandated electronic Alabama return.	§§40-2A-7(a)(5); 40-18-40, 40-30-1 through 6	0
		(2)(a) A complete Alabama electronic partnership/LLC return of income will consist of XML data transmitted electronically and supporting binary documents (such as .pdf documents) as required		
	Requirements For The	by the Alabama Corporate Modernized Electronic Filing (MeF) schemas, business rules, and		
	Alabama Electronic Partnership/LLC Return Of	Alabama Business MeF Software Developers and Transmitters Guidelines (Publication 4164). A complete Alabama electronic return must contain the same information as a comparable Alabama		
810-3-2809	Income	partnership/LLC return of income tax return as if filed entirely on paper.	§§40-2A-7(a)(5), 40-30-5	0

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
	Requirements For The Alabama Electronic	(2)(b) Partnerships/LLCs that electronically file their Alabama Partnership/LLC return of income		
	Partnership/LLC Return Of	<u>must</u> also pay their tax liability electronically on the Form PTEC (Nonresident Composite Payment		
810-3-2809	Income	Return) if applicable. (3)(c) If a timely filed electronic return is rejected, the filer has the later of 10 calendar days from	§§40-2A-7(a)(5), 40-30-5	0
		the date of the first transmission or the due date of the return (with extensions) to correct the		
		errors and resubmit the return. In order for the Department to acknowledge the transmission date of the original return, the submission ID of the original return must be transmitted in each		
	Requirements For The Alabama Electronic	subsequent filing. If the return is resubmitted and accepted after the due date (with extensions) or the transmission perfection period, the received date will be the transmission date of the		
	Partnership/LLC Return Of	accepted resubmitted (perfected) return and not the date that the original rejected return was		
810-3-2809	Income	submitted. (3)(e) If a filer is unable to correct a rejected Alabama partnership/LLC return of income electronic	§§40-2A-7(a)(5), 40-30-5	0
		return to an accepted status, the filer must submit their paper return with a copy of the last		
	Requirements For The	rejection notification from the Department. To be considered timely filed, such paper return must be postmarked by the later of the due date of the return (including extensions) or 10 calendar		
	Alabama Electronic	days after the date that the Department last gives notification that the return was rejected. If the		
810-3-2809	Partnership/LLC Return Of Income	return is received after the due date or the transmission perfection period, the received date will be the transmission date of the return.	§§40-2A-7(a)(5), 40-30-5	0
		(1) Every fiduciary, other than one appointed by authority of law in possession of only a part of the		
810-3-2901	Fiduciary Returns	property of a taxpayer, <u>shall</u> file a return for the taxpayer for whom he acts if either of the following conditions are met:	§40-18-57	0
		(2) The required return should be on Form 41 "Fiduciary Return of Income," and should be made		
		in accordance with the instructions thereto. The fiduciary shall certify that he has knowledge of the affairs of the individual, estate or trust sufficient to enable him to make the return, and that it		
		is to the best of his knowledge and belief true and correct. Fiduciaries are generally subject to the same provisions of law as apply to other taxpayers. For specific treatment of income and		
810-3-2901	Fiduciary Returns	deductions of estates and trusts, see § 40-18-25 and regulation thereunder.	§40-18-57	0
	Terms And Definitions For	(2)(f) Electronic Return Originator (ERO) - A firm, organization or individual who is an authorized IRS e-file provider that originates the electronic submission of returns. Because the electronic		
040 2 20 22	Alabama Electronic Fiduciary	filing process is a joint program between the IRS and the Alabama Department of Revenue, an	\$\$40.24.7/-\\F\\ 40.45.25.40.40.20	
810-3-2903	Income Tax Return	ERO must be approved by the Internal Revenue Service to qualify for this program. (2)(n) Standard Letter of Intent (LOI) – A form which must be completed to request approval from	§§40-2A-7(a)(5), 40-18-25, 40-18-29	0
	Terms And Definitions For	the Alabama Department of Revenue to provide tax preparation software for electronic forms submissions. By completing this form, the software developer agrees to comply with all national		
	Alabama Electronic Fiduciary	security summit standards and requirements in addition to the specific Alabama requirements		
810-3-2903	Income Tax Return Requirements For The	included in the LOI. (3) The signatures of the officer/partner, the electronic return originator, and the paid preparer (if	§§40-2A-7(a)(5), 40-18-25, 40-18-29	0
	Fiduciary Income Tax	the paid preparer is different from the electronic return originator) must be affixed to the		
810-3-29042	Declaration For Electronic Filing	Alabama Form AL8453-FDT – Fiduciary Income Tax Declaration for Electronic Filing before the return is electronically transmitted.	§§40-2A-7(a)(5), 40-18-29	0
	Requirements For The	,	VAC P	
	Fiduciary Income Tax Declaration For Electronic	(3)(c) Electronic return originators and electronic return preparers are <u>prohibited</u> from allowing		
810-3-29042	Filing	taxpayers to sign a blank Alabama Form AL8453-FDT. (5) The completed and signed Alabama Form AL8453-FDT must be retained by the electronic	§§40-2A-7(a)(5), 40-18-29	0
	Requirements For The	return originator for a period of three years from the due date of the return or three years from		
	Fiduciary Income Tax Declaration For Electronic	the date the return was filed, whichever is later. The electronic return originator will provide the Department with the original Alabama Form AL8453-FDT within five business days of receiving a		
810-3-29042	Filing	written request for the documents from the Department.	§§40-2A-7(a)(5), 40-18-29	0
	Acceptance, Monitoring, And Revocation Of Acceptance			
	Into The Alabama Business	(2) Software developers must be approved on an annual basis and maintain good standing with the Alabama Department of Revenue. The Department has the right to deny any applicant		
	Modernized E-File Program For Software Developers –	acceptance into the Alabama Business Modernized E-File Program. To obtain approval software		
810-3-2905	Fiduciary Income Tax Acceptance, Monitoring, And	developers must adhere to the following guidelines: (5) Alabama electronic fiduciary income tax returns received by the Department that are prepared	§§40-2A-7(a)(5), 40-30-6	0
	Revocation Of Acceptance	by a software developer who has not completed the Department's software developer testing and		
	Into The Alabama Business Modernized E-File Program	has not been approved by the Department will be rejected by the Department. Paper Alabama fiduciary income tax returns must then be submitted by the taxpayers; however, the taxpayer		
010 2 20 05	For Software Developers –	may electronically file their tax return using an approved software from another software developer.	\$\$40.24.7(=\\F\) 40.20.6	
810-3-2905	Fiduciary Income Tax Acceptance, Monitoring, And	иечеторет.	§§40-2A-7(a)(5), 40-30-6	0
	Revocation Of Acceptance Into The Alabama Business			
	Modernized E-File Program	(2) Electronic return originators and transmitters accepted by and in good standing with the		
	For Electronic Return Originators And Transmitters	Internal Revenue Service (IRS) Electronic Filing Program are automatically accepted into the Alabama Electronic Filing Program. This does not include software developers. They must		
810-3-2906	– Fiduciary Income Tax	complete the approval process with the Department (See Rule 810-3-2905)	§§40-2A-7(a)(5), 40-30-6	0
	Acceptance, Monitoring, And Revocation Of Acceptance			
	Into The Alabama Business Modernized E-File Program	(3) Electronic return originators and transmitters accepted into the Alabama Electronic Filing		
	For Electronic Return	Program serve as agents of the Alabama Department of Revenue, and must comply with the		
810-3-2906	Originators And Transmitters – Fiduciary Income Tax	requirements of the program as stated in the Alabama Business Modernized E-file Program: Handbook for Software Developers and Transmitters (Publication AL4164).	§§40-2A-7(a)(5), 40-30-6	0
	,	(2)(d) The fiduciary of a resident estate or trust must file a return: (1) if the estate or trust has net		
810-3-2907	Fiduciary Income Tax	income over \$1,500 for the taxable year or (2) if the estate or trust is claiming a qualifying net operating loss for the year.	§§40-2A-7(a)(5), 40-18-29	0
810-3-2907	Fiduciary Income Tax	(2)(e) Resident estates and trusts <u>must</u> report all income from all sources and are allowed a credit for taxes paid to other states.	§§40-2A-7(a)(5), 40-18-29	0
		(3)(b) The fiduciary of a nonresident estate or trust must file a return if the estate or trust		
810-3-2907	Fiduciary Income Tax	generates income from Alabama sources. (3)(c) Nonresident estates or trusts must report Alabama source income in accordance with	§§40-2A-7(a)(5), 40-18-29	0
810-3-2907	Fiduciary Income Tax	Section 40-18-14, <u>Code of Ala. 1975</u> .	§§40-2A-7(a)(5), 40-18-29	0
		(3)(a) If an income tax return preparer prepares 25 or more acceptable, original fiduciary income tax returns using tax preparation software in a calendar year, then for that calendar year and for		
	Alabama Requirements For	each subsequent calendar year thereafter, all acceptable fiduciary income tax returns prepared by		
810-3-2908	Income Tax Returns	that income tax preparer must be filed using electronic technology, as defined in the "Electronic Tax Return Filing Act," as codified in Chapter 30 of Title 40, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-18-40, 40-30-1 through 6	0
	Alabama Requirements For Mandatory E-File Of Fiduciary	(3)(c) Paragraph (3a) shall cease to apply to an income tax preparer if, during that calendar year and all subsequent years, the income tax preparer prepared no more than 15 original fiduciary		
810-3-2908	Income Tax Returns	income tax returns.	§§40-2A-7(a)(5), 40-18-40, 40-30-1 through 6	0
	Alabama Requirements For Mandatory E-File Of Fiduciary	(3)(d) Paragraph (3a) of this rule, may not be interpreted to require electronic filing of acceptable		
810-3-2908	Income Tax Returns	fiduciary income tax returns that are required to be filed on or before January 1, 2016.	§§40-2A-7(a)(5), 40-18-40, 40-30-1 through 6	0

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Rule Citation	Short Description	Regulatory Text	Statutory Authoity	Regulatory Restrictions
	Alabama Requirements For	(5)(b) If it is shown that failure to electronically file Fiduciary Income Tax Returns is due to willful neglect and no prior approval from the Department has been obtained to paper file, then that tax		
	Mandatory E-File Of Fiduciary	preparer's acceptance in the Alabama Business MeF Program shall be revoked. The tax preparer		
810-3-2908	Income Tax Returns	will be unable to electronically transmit Fiduciary Income Tax Returns to the department. (6)(b) Opting to paper file the federal 1041 does not exclude an income tax preparer or	§§40-2A-7(a)(5), 40-18-40, 40-30-1 through 6	0
	Alabama Requirements For Mandatory E-File Of Fiduciary	Estate/Trust from the Alabama e-file mandate. To be in compliance with the Alabama e-file mandate, an accepted current tax year federal return must be transmitted electronically with the		
810-3-2908	Income Tax Returns	mandated electronic Alabama return.	§§40-2A-7(a)(5), 40-18-40, 40-30-1 through 6	0
		(2)(a) A complete Alabama electronic fiduciary income tax return will consist of XML data transmitted electronically and supporting binary documents (such as .pdf documents) as required		
		by the Alabama Fiduciary Modernized Electronic Filing (MeF) schemas, business rules, and		
	Requirements For The Alabama Electronic Fiduciary	Handbook for Developers and Transmitters Guidelines (Publication 4164). A complete Alabama electronic return must contain the same information as a comparable Alabama fiduciary income		
810-3-2909	Income Tax Return. Requirements For The	tax return as if filed on paper.	§§40-2A-7(a)(5), 40-30-5	0
	Alabama Electronic Fiduciary	(2)(b) Fiduciaries that electronically file their Alabama fiduciary income tax return <u>must</u> also pay		
810-3-2909	Income Tax Return.	their tax liability electronically. (3)(c) If a timely filed electronic return is rejected, the filer has the later of 10 calendar days from	§§40-2A-7(a)(5), 40-30-5	0
		the date of the first transmission or the due date of the return (with extensions) to correct the		
		errors and resubmit the return. In order for the Department to acknowledge the transmission date of the original return, the submission ID of the original return must be transmitted in each		
	Requirements For The	subsequent filing. If the return is resubmitted and accepted after the due date (with extensions) or the transmission perfection period, the received date will be the transmission date of the		
	Alabama Electronic Fiduciary	accepted resubmitted (perfected) return and not the date that the original rejected return was		
810-3-2909	Income Tax Return.	submitted. (3)(e) If a filer is unable to correct a rejected Alabama electronic fiduciary income tax return to an	§§40-2A-7(a)(5), 40-30-5	0
		accepted status, the filer must submit their paper return with a copy of the last rejection		
		notification from the Department. To be considered timely filed, this paper return must be postmarked by the later of the due date of the return (including extensions) or ten (10) calendar		
	Requirements For The Alabama Electronic Fiduciary	days after the date that the Department last gives notification that the return was rejected. If the paper return is received after the due date or the transmission perfection period, the received		
810-3-2909	Income Tax Return.	date will be the postmark date of the paper return.	§§40-2A-7(a)(5), 40-30-5	0
		(1)(a) EXAMPLE: Taxpayer A has been filing returns for fiscal years ending June 30. The books have been closed for the fiscal year ending June 30, 1998. The return will be filed for this period, but it		
		has been decided that it will be more advantageous to file for the calendar year in the future. In		
810-3-3002	Returns On Change Of Accounting Period.	order to do this, a return must be filed for the six months beginning July 1, 1998 and ending December 31, 1998. Thereafter, the taxpayer must file a return each calendar year.	§§40-2A-7(a)(5), 40-18-57	0
		(1)(b) EXAMPLE: Taxpayer B desires to change the taxable year from the calendar year to a fiscal year ending July 31. The taxpayer filed a regular calendar year return for 1997 and desires to file		
		the first fiscal year return in 1998. A return must be filed for the seven month period beginning		
810-3-3002	Returns On Change Of Accounting Period.	January 1, 1998 and ending July 31, 1998. A return will be filed for the twelve months ending July 31 in 1999 and each subsequent year.	§§40-2A-7(a)(5), 40-18-57	0
		(2) In all of the above cases the taxable income shall be computed for each period for which a	33.6 = (Ε/(Ε/)	-
		separate return or a consolidated return (for years beginning after 12/31/98) is made, and the tax shall be paid thereon at the rate applicable to the calendar years in which such period is included.		
810-3-3002	Returns On Change Of Accounting Period.	The exemptions allowed shall be one-twelfth of the full annual exemptions multiplied by the number of months in the short taxable period.	§§40-2A-7(a)(5), 40-18-57	0
810-5-5002	Accounting renou.	(1)(a) Labor, agricultural or horticultural organizations. In order to be exempt, these organizations	9940-2A-7(a)(3), 40-10-37	0
		must have no net earnings inuring to the benefit of any member, and have as their object the betterment of the conditions of those engaged in such pursuits, the improvement of the grade of		
		their products, and the development of a higher degree of efficiency in their respective		
810-3-3201	Exempt Organizations	organizations. These organizations, otherwise exempt, are taxable on their unrelated business taxable income.	§40-18-32	0
		(1)(b)(1) To be exempt a fraternal beneficiary society must be operated in furtherance of its fraternal purposes and may not engage in business activities of a kind carried on for profit, except		
		that the carrying on of activities which raise revenues from members and their guests, will not		
810-3-3201	Exempt Organizations	deprive the society of its exemption. (1)(a) An organization is not exempt from tax merely because it is not organized and operated for	§40-18-32	0
		profit. It must establish its exemption by filing an affidavit showing the character of the organization, the purpose for which it was organized, its actual activities, the sources of its income		
		and the disposition of such income, whether or not any of its income is credited to surplus or may		
		inure to the benefit of any private shareholder or individual, and in general all facts relating to its operations which affect its right to exemption. To the affidavit shall be attached a copy of the		
		articles of incorporation, declaration of trust, or other instrument of similar import, setting forth		
		the permitted powers or activities of the organization, the by-laws or other code or rules, and the latest financial statement showing the assets, liabilities, receipts, and disbursements of the		
810-3-3202	Proof Of Exemption	organization. (1)(b) In addition to the information specifically called for in the preceding subparagraph, the	§40-18-32	0
		Department may require additional information necessary for a proper determination of		
810-3-3202	Proof Of Exemption	entitlement to an exemption pursuant to Section 40-18-32, Code of Ala. 1975. (5) The amount available for carryforward must be reduced by the amount of any loss deduction	§40-18-32	0
	Carryforward Of Net	which was available for use, even if not actually used. No adjustment will be required under this		
810-3-35.101	Operating Losses For Corporations	subparagraph for years in which the corporation had in effect an election to be an Alabama S corporation.	§§40-2A-7 (a)(5),40-18-35.1	0
		(7) A net operating loss carryforward deduction may only be utilized by the corporation which incurred the loss. A corporation, resulting from a reorganization will be considered to have		
		incurred the losses not utilized by the parties to a reorganization. However, the utilization of such		
	Carryforward Of Net	losses may be limited based on the application of 26 U.S.C §381, 26 U.S.C §382, and 26 U.S.C §384. If a taxpayer is a multi-state taxpayer, such federal limitations must be adjusted to reflect the fact		
040 2 25 4 5	Operating Losses For	that Alabama multi-state taxpayers must calculate Alabama taxable income on a post-allocation	\$\$40.24.7 (-\\F\) 10.10.05.1	
810-3-35.101	Corporations Carryforward Of Net	and apportionment basis, see Rule 810-3-3903	§§40-2A-7 (a)(5),40-18-35.1	0
910 2 25 1 01	Operating Losses For Corporations	(8) A net operating loss from any year in which the corporation had elected to be an Alabama S corporation may not be carried forward. See Rule 810-3-16801.	8840 24 7 /a\/E\ 40 18 25 4	0
810-3-35.101	Carryforward Of Net	(9) A net operating loss from any year in which the corporation filed as a financial institution	§§40-2A-7 (a)(5),40-18-35.1	0
810-3-35.101	Operating Losses For Corporations	pursuant to Chapter 16, <u>Code of Ala. 1975</u> may not be carried forward to offset an income tax imposed by Chapter 18, <u>Code of Ala. 1975</u> .	§§40-2A-7 (a)(5),40-18-35.1	0
	,	(1)(a)(2)(ii) If the tax is contested it shall be accrued and subsequently paid and deducted during	(=/(=// = 333.1	
810-3-3501	Federal Income Tax Deduction	the year in which the liability becomes fixed and certain, but in no case later than the date the tax was actually paid.	§§40-2A-7(a)(5), 40-18-35	0

- 1 - 20 - 11				# of Discretionary
Rule Citation	Short Description	Regulatory Text (2) For an accrual basis taxpayer that files as a member of a federal consolidated income tax	Statutory Authoity	Regulatory Restrictions
		return: The taxpayer shall apportion the consolidated FIT liability only among the members of the		
		group that individually report positive federal taxable income. Each member is apportioned a share of the consolidated FIT based on a fraction, the numerator of which is the member's		
810-3-3501	Fodoral Income Tay Deduction	positive federal taxable income and the denominator of which is the sum total federal taxable income of all members separately reporting positive federal taxable income.	§§40-2A-7(a)(5), 40-18-35	0
810-3-3301	rederal income rax beduction	(3)(d) If the taxpayer allocates and/or apportions its income both within and outside of Alabama,	3340-2A-7(a)(3), 40-10-33	0
810-3-3501	Federal Income Tax Deduction	the taxpayer <u>shall</u> compute the portion of FIT attributable to Alabama consistent with Paragraph (2).	§§40-2A-7(a)(5), 40-18-35	0
010 3 33 .01	reactar meetine tax beauciton	(3)(e) Alternative Minimum Tax: For a taxpayer that files as a member of a federal consolidated	3340 ZA 7(U)(3), 40 10 33	0
		group, the consolidated alternative minimum tax (AMT) liability shall be apportioned only among the members of the group that individually report positive alternative minimum taxable income		
		(AMTI). The apportioned amount is determined by multiplying AMT, as accrued and subsequently		
		paid by the federal consolidated group, times a fraction. The numerator of which is the taxpayer's positive AMTI and the denominator is the aggregate amount of positive AMTI of the component		
810-3-3501	Federal Income Tax Deduction	members of such group. (3)(f) If a federal consolidated group is allowed to reduce its FIT liability by applying a Minimum	§§40-2A-7(a)(5), 40-18-35	0
		Tax Credit (MTC), then the MTC must be attributed to the members of the group consistent with		
810-3-3501	Federal Income Tax Deduction	AMT previously allocated pursuant to subparagraph (e) above. In no case shall the cumulative MTC attributed to a taxpayer exceed the cumulative AMT attributed to a taxpayer.	§§40-2A-7(a)(5), 40-18-35	0
010 5 55 .01	Restrictions On The	(1) In accordance with the terms of §40-18-35(b)(1), Code of Ala. 1975, (hereafter "Ala. Code") for	3310 277 (4)(3), 10 20 33	,
	Deductibility Of Certain Intangible Expenses And Costs	purposes of computing its taxable income, a corporation shall add back otherwise deductible interest expenses and costs and intangible expenses and costs directly or indirectly paid, accrued		
010 2 25 02	And Interest Expenses And Costs	or incurred to, or in connection directly or indirectly with one or more direct or indirect	\$\$40.34.7(-)\f\;\ 40.40.35(b)	
810-3-3502	Restrictions On The	transactions, with one or more related members.	§§40-2A-7(a)(5), 40-18-35(b)	0
	Deductibility Of Certain Intangible Expenses And Costs			
	And Interest Expenses And			
810-3-3502	Costs Restrictions On The	(2) The corporation shall make the adjustments required in paragraph (1), unless:	§§40-2A-7(a)(5), 40-18-35(b)	0
	Deductibility Of Certain			
	Intangible Expenses And Costs And Interest Expenses And	(2)(e) The attachment(s) required by (2)(a), (c) and (d) above shall be in a format to be prescribed		
810-3-3502	Costs	by the Department of Revenue.	§§40-2A-7(a)(5), 40-18-35(b)	0
	Restrictions On The	(3)(b)(3) With respect to the indirect expenses described in (3)(d) below, the primarily engaged definition described in (3)(b) above should be applied to both the related member that transacts		
	Deductibility Of Certain Intangible Expenses And Costs	business directly with the taxpayer and to the related member that transacts business indirectly with the taxpayer through one or more additional related members. If either related member is		
	And Interest Expenses And	primarily engaged in the specified intangible activities or the financing of related entities, the		
810-3-3502	Costs Restrictions On The	taxpayer may not avail itself of the exception described in (2)(c) above.	§§40-2A-7(a)(5), 40-18-35(b)	0
	Deductibility Of Certain			
	Intangible Expenses And Costs And Interest Expenses And	(3)(c)(1) For purposes of determining whether a related member is primarily engaged in the specified intangible activities or the financing of related entities, subchapter K entities or entities		
810-3-3502	Costs	that are disregarded for federal income tax purposes shall be separately considered.	§§40-2A-7(a)(5), 40-18-35(b)	0
	Restrictions On The Deductibility Of Certain	(3)(g)(1) EXAMPLE. Corporation A makes a \$100 intangible expense payment to Corporation B, a related member with respect to Corporation A. Corporation B files an income tax return in State B		
	Intangible Expenses And Costs And Interest Expenses And	where it apportions and or allocates 5% of its income, but files no other income tax returns. Corporation A must add-back \$95 of the otherwise deductible \$100 intangible expense payment it		
810-3-3502	Costs	makes to Corporation B.	§§40-2A-7(a)(5), 40-18-35(b)	0
		(3)(h)(1) The taxpayer establishes that the interest or intangible expense was paid to a related member that "passed through" the interest or intangible payment via a corresponding interest or		
		intangible expense payment to an unrelated third party. This subdivision of the unreasonable		
	Restrictions On The	exception is subject to the limitations described in paragraphs (i), (ii), and (iii) below. Taxpayers must first apply the limitation imposed in paragraph (i) to determine the amount of "pass"		
	Deductibility Of Certain Intangible Expenses And Costs	through" interest or intangible expense. "Pass through" interest or intangible expense will be subject to the additional limitations contained in paragraphs (ii) and (iii). When the taxpayer's		
	And Interest Expenses And	related member interest expense exceeds both limitations, the limitations should be applied		
810-3-3502	Costs	together as described in Example 2. (3)(h)(2)(ii) With respect to both interest and intangible expenses, if the interest or royalty rate	§§40-2A-7(a)(5), 40-18-35(b)	0
		charged the taxpayer by the related member exceeds the interest or royalty rate charged the		
		related member by unrelated third party lenders or licensors, then the excess expense will not qualify for the unreasonable exception and must be added back. If multiple lending or licensing		
	Restrictions On The Deductibility Of Certain	arrangements exist between the taxpayer and the related member, or the related member and		
	Intangible Expenses And Costs	the unrelated third-party lender or licensor, then a weighted average rate should be calculated by dividing total interest expense by total interest bearing debt. The weighted average rate should		
810-3-3502	And Interest Expenses And Costs	then be used to determine the existence of non-qualifying excess interest or intangible expense. See (I) Example 2.	§§40-2A-7(a)(5), 40-18-35(b)	0
810-3-3502	Restrictions On The	(3)(h)(2)(iii) With respect to interest expense, if the taxpayer's debt over asset percentage exceeds		0
810-3-3601	Electing Pass-Through Entity Returns	(1) <u>Definitions</u> . The following terms <u>shall</u> have the following meanings for purpose of these rules.	§§40-2A-7(a)(5), 40-2A-11, 40-16-4, 40-18-1,	0
		(1)(b) Taxable Income. The taxable income used to determine the tax for the Electing Pass- Through is the sum of nonseparately stated income (loss) and deductions plus separately stated		
		income (loss) and deductions computed in accordance with 40-18-24, 40-18-161, or 40-18-162.		
810-3-3601	Electing Pass-Through Entity Returns	This income must be apportioned in accordance with §40-27-1, Code of Ala. 1975, and the accompanying rules.	§§40-2A-7(a)(5), 40-2A-11, 40-16-4, 40-18-1,	0
310 3 30 .01		(2)(b) An entity must make the election on Form PTE-E, Pass-Through Entity Election Form, and	33.3 En (4)(3), 40 En 11, 40-10-4, 40-10-1,	
	Electing Pass-Through Entity	submit it electronically to the department via My Alabama Taxes (MAT) on or before the fifteenth day of the third month following the close of the tax year for which the entity elects to be taxed as		
810-3-3601	Returns	an Electing Pass-Through Entity.	§§40-2A-7(a)(5), 40-2A-11, 40-16-4, 40-18-1,	0
810-3-3601	Electing Pass-Through Entity Electing Pass-Through Entity	(2)(e) Each entity making the election must file Alabama Form EPT (Electing Pass-Through Entity (2)(f)(1) The Pass-Through Entity must apply the maximum tax rate provided in §40-18-5, Code of	§§40-2A-7(a)(5), 40-2A-11, 40-16-4, 40-18-1,	0
810-3-3601 810-3-3601	Returns Electing Pass-Through Entity	Ala. 1975, to taxable income. (2)(f)(2) A net operating loss (carryforward) may not be used to offset income or gain.	§§40-2A-7(a)(5), 40-2A-11, 40-16-4, 40-18-1, §§40-2A-7(a)(5), 40-2A-11, 40-16-4, 40-18-1,	0
310 3 3001	Electing 1 ass-Illiough chility	(2)(g)(2) An extension of time granted to file the Electing Pass-Through Entity return is not an	33.0 20 1(a)(3), 40-20-11, 40-10-4, 40-18-1,	0
	Electing Pass-Through Entity	extension of time for payment of the tax. The amount of tax due must be paid on or before the original due date of the return without regard to the extension to file the Electing Pass-Through		
810-3-3601	Returns	Entity return.	§§40-2A-7(a)(5), 40-2A-11, 40-16-4, 40-18-1,	0
		(2)(h) The owners, members, partners, or shareholders of an Electing Pass-Through Entity must file an Alabama return to report its pro rata or distributive share of the income of the entity in		
		accordance with the provisions of 40-16-4, 40-18-28, 40-18-29, or 40-18-39, as applicable. A		
	Electing Pass-Through Entity	refundable credit will be available to the owners, members, partners, or shareholders in an amount equal to its pro rata or distributive share of the Alabama income tax paid by the Electing		
810-3-3601	Returns	Pass-Through Entity.	§§40-2A-7(a)(5), 40-2A-11, 40-16-4, 40-18-1,	0

Dula Citatian	Short Description	Parallel and Total	Charles and Australia.	# of Discretionary
Rule Citation	Short Description	Regulatory Text (2)(i) The 2017 Alabama Historic Rehabilitation Tax Credit and the Railroad Modernization Act of	Statutory Authoity	Regulatory Restrictions
		2019 Credit shall only be claimed at the Electing Pass-Through Entity level and will not be passed through to the owners, members, partners, or shareholders of the entity. All other tax credits shall		
	Electing Pass-Through Entity	pass through to and may be claimed by an eligible taxpayer under the provisions applicable to		
810-3-3601 810-3-3802	Returns Additional Credits Allowed For	that credit. For an Approved Company whose project is financed by the State Industrial Development	§§40-2A-7(a)(5), 40-2A-11, 40-16-4, 40-18-1, §40-18-38, Act 93-852	0
810-3-3802		(1) The sum of the credits allowed in (1) and (2) above to an Approved Company in a given year	940-16-56, ALL 95-652	0
810-3-3802	Corporations	shall not exceed the lesser of:(2) Income generated by or arising out of a Project shall be determined by an Approved Company	§40-18-38, Act 93-852	0
	Additional Credits Allowed For	in accordance with the method set forth in a written agreement between the Company and the		
810-3-3802	Corporations Additional Credits Allowed For	Department entered into before any Job Development Fees are collected. (4)(a) Whenever possible, such agreement <u>shall require</u> the Approved Company to separately	§40-18-38, Act 93-852	0
810-3-3802	Corporations	account for all items of income and expense generated by or arising out of a Project.	§40-18-38, Act 93-852	0
810-3-3802	Additional Credits Allowed For	(4)(b) If it is impossible or impractical to separately account for such items, such agreement shall (4)(c) If the methods set forth in (a) and (b) are impossible or impractical to utilize, such	§40-18-38, Act 93-852	0
		agreement shall require the use of any other method which has been agreed upon by the		
810-3-3802	Additional Credits Allowed For Corporations	Approved Company and the Department to determine income generated by or arising out of a Project.	§40-18-38, Act 93-852	0
		(5) For purposes of the limitations set forth in paragraphs (a) and (b) of (3), excess corporate		
	Additional Credits Allowed For	income tax liability or debt service payments which are unused as a result of the applications of such limitations in a given year may not be carried backward or forward for use by an Approved		
810-3-3802	Corporations	Company in prior or subsequent years.	§40-18-38, Act 93-852	0
		(6) For purposes of paragraphs (a) and (b) of (3), the term "Project" shall include the entire industrial, research or distribution facility acquired, constructed, expanded, or installed by an		
		Approved Company at a given location as a result of the inducement available under Act No. 93-		
810-3-3802	Additional Credits Allowed For Corporations	851 notwithstanding that only a portion of the cost of such facility may be financed with the proceeds of Project Obligations.	§40-18-38, Act 93-852	0
		(7) For purposes of the limitations set forth in paragraphs (a) and (b) of (3), the term "Project		
810-3-3802	Corporations	Obligations" shall have the meaning ascribed to it in Section 41-10-44.2. (9) A taxpayer claiming either of the credits allowed in (1) and (2) shall attach to its corporate	§40-18-38, Act 93-852	0
	Additional Cradits Allsons 15	income tax return a certificate executed by the State Industrial Development Authority confirming		
810-3-3802	Corporations	the taxpayer's status as an Approved Company pursuant to Section 41-10-44.4 together with a copy of the agreement required by paragraph (4) above.	§40-18-38, Act 93-852	0
		(1)(a) Each corporation, joint stock company, or association, except as provided in (b), subject to		
		Alabama income tax shall file a separate return for each tax year, including organizations subject to taxation on unrelated business taxable income as provided in Section 40-18-32, Code of Ala.		
		1975. The return (Form 20C for corporations and organizations with unrelated business taxable income, and Form 20S for an Alabama S corporation) shall be filled out completely and in		
		accordance with the instructions. The return must be signed by one of the following officers: the		
		president, vice-president, treasurer, assistant treasurer, secretary, assistant secretary, chief		
810-3-3901	Corporation Returns	accounting or financial officer. The individual preparing the return, if a paid preparer, must also sign the return, and his or her address should be shown	§§40-2A-7(a)(5), 40-18-39	0
	·	(2) If the property or business of a corporation is operated by a receiver, trustee, or assignee, such		
		person shall make a return for the corporation in the same manner as the corporation would otherwise make the return. Any tax due on the basis of such return shall be collected in the same		
810-3-3901	Corporation Returns	manner as if collected from the corporation.	§§40-2A-7(a)(5), 40-18-39	0
		(1) A corporation or an Alabama affiliated group will be granted an automatic extension to file its Alabama corporate income tax return consistent with the extension allowed for the taxpayer's		
		corresponding federal income tax return plus one month. The corresponding federal extension		
		form must be submitted with the return. An extension of time granted pursuant to this section is not an extension of time for payment of the tax. The amount of tax due must be paid on or before		
	Cotonia Of Time Con Cilian A	the due date of the return without regard to the extension to file the return. Any tax due, not paid		
810-3-3902	Extension Of Time For Filing A Corporation Return.	on or before the unextended due date, will be subject to interest until paid at the rate provided in Section 40-1-44, Code of Ala. 1975, and all applicable penalties.	§§40-2A-7(a)(5), 40-18-39	0
810-3-3902	Extension Of Time For Filing A	(1)(a) Payment of the tax shall be made via the paper Business Income Tax Payment Voucher or	SS 40 24 7/-VEV 40 40 20	0
810-3-3902	Corporation Return. Extension Of Time For Filing A	by Electronic Funds Transfer (EFT). (1)(b) However, payment <u>must</u> be made via EFT if the payment exceeds \$750. Please refer to	§§40-2A-7(a)(5), 40-18-39	0
810-3-3902	Corporation Return.	Alabama Administrative Rules 810-13-101 and 810-13-103. (2)(a) An entity that fails to file the required return by the extended due date may not be granted	§§40-2A-7(a)(5), 40-18-39	0
	Extension Of Time For Filing A	an automatic extension the following (ensuing) year, but may be required to request the		
810-3-3902	Corporation Return.	extension in writing. (2)(b) If a written request is required, the request must be made to the Commissioner of Revenue	§§40-2A-7(a)(5), 40-18-39	0
		or to his designee, and must explain the reason for the request and the reason for failing to timely		
810-3-3902	Extension Of Time For Filing A Corporation Return.	file the return in the previous year. The request also must state that the entity has no outstanding debts owed to the Department.	§§40-2A-7(a)(5), 40-18-39	0
J10 J JJ .02	parametric with	(3) Estimated Payments. Those corporations with liabilities in excess of estimated payments or	33.3 21.7 (a)(3), 40 10 33	0
		credits should remit the balance due on or before the unextended due date of the return. Members of an Alabama affiliated group which have carryover payments from a prior year's filing		
		of a separate return shall treat such carryover as a payment of estimated taxes on the Alabama		
810-3-3902	Extension Of Time For Filing A Corporation Return.	consolidated return for the following year. Interest and penalties are due on all taxes not paid on or before the unextended due date. See Alabama Administrative Rule 810-3-4201.	§§40-2A-7(a)(5), 40-18-39	0
		(1)(a) Submit a completed Form 20C-CRE (Election to File Consolidated Corporate Income Tax	V-10-17-15	0
		Return). This form must be filed by the common parent of the Alabama affiliated group. If the common parent is not a member of the Alabama affiliated group, the members of the Alabama		
810-3-3903	Consolidated Filing	affiliated group must designate the member that will serve in this role.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-35.1, 40-2	0
		(1)(b) Submit a Form 20C-C (Alabama Consolidated Return) for the Alabama affiliated group and include all pertinent schedules, including Schedule AS (Affiliation Schedule) and a proforma Form		
		20C for each member. The Alabama consolidated return must be signed by one of the officers of		
810-3-3903	Consolidated Filing	the common parent listed in Alabama Rule 810-33901(1)(a) on behalf of the Alabama affiliated group.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-35.1, 40-1	0
		(3)(a) Part-year members. If an eligible corporation becomes a member of an Alabama affiliated	,,,,,	
		group after the beginning of the Alabama consolidated return year or ceases to be a member of the Alabama affiliated group during the consolidated return year, two tax returns will be due for		
		that taxable year. The Alabama consolidated return shall include amounts attributable to such		
		corporation for the part of the year in which it was a member of the Alabama affiliated group. A separate return shall be filed and include (or if a member of a different Alabama affiliated group,		
		such group's Alabama consolidated return shall include) amounts attributable to such corporation		
		for the remainder of the taxable year. The method used to determine the federal taxable income of that member will be used to attribute amounts of taxable income or loss, modifications,		
040 2 22 27	Consolidate d Filipe	business income or loss, apportionment factors, nonbusiness or partnership income or loss, and	SS40 24 7/-VE) 40 40 24 2	
810-3-3903	Consolidated Filing	credits to the different portions of the taxable year. (3)(b) Ineligible members. If a part-year member is a taxpayer that is ineligible to be a member of	§§40-2A-7(a)(5), 40-18-31.2, 40-18-35.1, 40-1	0
810 2 20 02	Consolidated Filing	an Alabama affiliated group, it shall file a separate tax return for the respective period(s) using the	\$\$40.34.7(a)(E), 40.40.34.3, 40.40.35.1, 40.40	_
810-3-3903	Consolidated Filing	accounting method used in determining federal taxable income of such member.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-35.1, 40-1	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text [4] Computation of consolidated income. Each member of an Alabama affiliated group must	Statutory Authoity	Regulatory Restrictions
		separately calculate its Alabama taxable income or loss (Form 20C) in accordance with Title 40, Code of Ala. 1975. The members will then combine such incomes and losses on a single return		
		(Form 20C-C). Transactions between members of an Alabama affiliated group are not eliminated in		
810-3-3903	Consolidated Filing	determining the member's Alabama taxable income. (5)(b) Assignation of NOL to a departing member. When a member departs an Alabama affiliated	§§40-2A-7(a)(5), 40-18-31.2, 40-18-35.1, 40-1	(
		group, any unutilized NOL earned in a previous tax year must be evaluated to determine if any		
		portion of such loss should be assigned to the departing member. Such NOLs are assigned to the members of the Alabama affiliated group based on the percentage in which the members		
810-3-3903	Consolidated Filing	contributed to the loss in the tax year in which the net operating loss was earned.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-35.1, 40-1	(
		(6) Income Tax Credits. Members of an affiliated group that have been approved for various income tax credits allowed by Alabama law must calculate those credits on a separate entity basis.		
		Such credits may offset only the income tax liability of the specific member authorized to use the credit. Income tax credits earned by one member may not offset the income tax liability of		
		another member. Credits may not be used to reduce the Alabama affiliated group's consolidated		
810-3-3903	Consolidated Filing	filing fee. (7) Consolidated Estimated Tax. If an election has been made to file an Alabama consolidated	§§40-2A-7(a)(5), 40-18-31.2, 40-18-35.1, 40-1	
010 2 20 02	Consolidated Filing	return, estimated tax payments <u>must</u> be submitted for the Alabama affiliated group in the name of the common parent or its designee.	\$\$40.24.7(=\\f\) 40.40.24.2.40.40.25.4.40.4	
810-3-3903	Consolidated Filling	(8) Records. In accordance with Section 40-2A-7 Code of Ala. 1975, taxpayers must maintain	§\$40-2A-7(a)(5), 40-18-31.2, 40-18-35.1, 40-1	
810-3-3903	Consolidated Filing	records to allow the Department to determine the correct amount of tax including support for deviations from federal to Alabama income, gain computations, elimination entries, etc.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-35.1, 40-1	(
		(1) Except as provided in paragraph (2), for any taxable year beginning after the expiration of the	33.0 = (0)(0), = 0, = 0,	
	Taxable Years Following An	election period set forth in Section 40-18-39(c)(6), Code of Ala. 1975, each member of the Alabama affiliated group subject to Alabama income tax shall file a separate return unless the		
010 2 20 05	Election Period For An	Alabama affiliated group elects to file an Alabama consolidated return and is not otherwise	\$\$40.24.7(=\/5\) 40.40.20.40.40.57	,
810-3-3905	Alabama Affiliated Group	prohibited from doing so. (2) The former Alabama affiliated group may renew their election to file an Alabama consolidated	§§40-2A-7(a)(5), 40-18-39, 40-18-57	
	Taxable Years Following An	return by submitting the items required by Alabama Rule 810-3-3903(1). Such items must be submitted by the due date or extended due date of the tax return, as applicable pursuant to		
	Election Period For An	Alabama Rule 810-3-3902. Such election will establish a new election period pursuant to Section		
810-3-3905	Alabama Affiliated Group	40-18-39(c)(6). (2)(f) Electronic Return Originator (ERO) - A firm, organization or individual who is an authorized	§§40-2A-7(a)(5), 40-18-39, 40-18-57	
	Terms And Definitions For The	IRS e-file provider that originates the electronic submission of returns Because the electronic filing		
810-3-3908	Alabama Electronic Corporate Income Tax Return	process is a joint program between the IRS and the Department, an ERO must be approved by the Internal Revenue Service to qualify for this program.	§§40-2A-7(a)(5), 40-30-5	(
	Terms And Definitions For The	(2)(o) Standard Letter of Intent (LOI) – A form which must be completed to request approval from the Department to provide tax preparation software for electronic forms submissions. By		
	Alabama Electronic Corporate	completing this form, the software developer agrees to comply with all national security summit		
810-3-3908	Income Tax Return	standards and requirements in addition to the specific Alabama requirements included in the LOI. (3) The signatures of the corporate officer, the electronic return originator, and the paid preparer	§§40-2A-7(a)(5), 40-30-5	(
	Requirements For The	(if the paid preparer is different from the electronic return originator) must be affixed to the		
	Corporate Income Tax Declaration For Electronic	Alabama Form AL8453-C - Corporate Income Tax Declaration for Electronic Filing (C-Corporations) or AL8453-PTE - S- Corporation/Partnership Income Tax Declaration for Electronic Filing (S-		
810-3-3909	Filing Requirements For The	Corporations) before the return is electronically transmitted.	§§40-2A-7(a)(5), 40-30-5	C
	Corporate Income Tax			
810-3-3909	Declaration For Electronic Filing	(3)(c) Electronic return originators and electronic return preparers are <u>prohibited</u> from allowing taxpayers to sign a blank Alabama Form AL8453-C/AL8453-PTE.	§§40-2A-7(a)(5), 40-30-5	C
	Requirements For The	(5) The completed and signed Alabama Form AL8453-C/AL8453-PTE must be retained by the electronic return originator for a period of three years from the due date of the return or three		
	Corporate Income Tax	years from the date the return was filed, whichever is later. The electronic return originator will		
810-3-3909	Declaration For Electronic Filing	provide the Department with the original Alabama Form AL8453-C/AL8453-PTE within five business days of receiving a written request for the documents from the Department.	§§40-2A-7(a)(5), 40-30-5	(
	Acceptance, Monitoring, And Revocation Of Acceptance		VAP	
	Into The Alabama Business	(2) Software developers must be approved on an annual basis and maintain good standing with		
	Modernize E-File Program For Software Developers –	the Department. The Department has the right to deny any applicant's acceptance into the Alabama Business Modernized E-File Program. To obtain approval software developers must		
810-3-3910	Corporate Income Tax	adhere to the following guidelines.	§§40-2A-7(a)(5), 40-30-5	(
	Acceptance, Monitoring, And Revocation Of Acceptance	(5) Alabama electronic Corporate Income Tax returns received by the Department which are prepared by a software developer which has not completed the Department's software developer		
	Into The Alabama Business Modernize E-File Program For	testing and which has not been approved by the Department will be rejected by the Department. Paper Alabama Corporate Income Tax returns must then be submitted by the taxpayer or the		
	Software Developers –	taxpayer may electronically file the tax return using an approved software from another software		
810-3-3910	Corporate Income Tax Acceptance, Monitoring, and	developer.	§§40-2A-7(a)(5), 40-30-5	1
	Revocation Of Acceptance			
	Into The Alabama Business Modernized E-File Program	(2) Electronic return originators and transmitters accepted by and in good standing with the		
	For Electronic Return Originators And Transmitters	Internal Revenue Service (IRS) Electronic Filing Program are automatically accepted into the Alabama Electronic Filing Program. This does not include software developers who must complete		
810-3-3911	– Corporate Income Tax.	the approval process with the Department (See Rule 810-3-3910).	§§40-2A-7(a)(5),40-18-40, 40-30-1 through 6	(
	Acceptance, Monitoring, and Revocation Of Acceptance			
	Into The Alabama Business	(2) Electronic return originators and transmitters assented into the Aleberra Electronic Street		
	Modernized E-File Program For Electronic Return	(3) Electronic return originators and transmitters accepted into the Alabama Electronic Filing Program serve as agents of the Department, and must comply with the requirements of the		
810-3-3911	Originators And Transmitters – Corporate Income Tax.	program as stated in the Alabama Business Modernized E-file Program: Handbook for Software Developers and Transmitters (Publication AL4164).	§§40-2A-7(a)(5),40-18-40, 40-30-1 through 6	,
		(3)(a) If an Income Tax Return preparer prepares 25 or more acceptable, original	The state of the s	
		Corporate/Partnership Income Tax Return using tax preparation software in a calendar year, then for that calendar year and for each subsequent calendar year thereafter, all acceptable		
	Alabama Requirements For Mandatory E-File Of Original	Corporate/Partnership Income Tax Return prepared by that Income Tax Return preparer must be filed using electronic technology, as defined in the "Electronic Tax Return Filing Act," as codified in		
810-3-3912	Corporate Income Tax Returns	Chapter 30 of Title 40, Code of Ala. 1975.	§§40-2A-7(a)(5),40-18-40, 40-30-1 through 6	(
		(3)(b) Paragraph (3a) of this rule, applies to acceptable Corporate/Partnership Income Tax Returns required to be filed for taxable years beginning on and after January 1, 2009. Paragraph (3a) shall		
	Alabama Requirements For	cease to apply to an Income Tax Return preparer if, during that calendar year and all subsequent		
810-3-3912	Mandatory E-File Of Original Corporate Income Tax Returns	years, the Income Tax Return preparer prepared no more than 15 original Corporate/Partnership Income Tax Returns.	§§40-2A-7(a)(5),40-18-40, 40-30-1 through 6	(
	Alabama Requirements For Mandatory E-File Of Original	(3)(c) Paragraph (3a) of this rule, <u>may not</u> be interpreted to <u>require</u> electronic filing of acceptable Corporate/Partnership Income Tax Returns that are required to be filed on or before January 1,		
810-3-3912	Corporate Income Tax Returns	2009.	§§40-2A-7(a)(5),40-18-40, 40-30-1 through 6	(

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (5)(b) Opting to paper file the federal 1120 or 1120S does not exclude an Income Tax Return	Statutory Authoity	Regulatory Restrictions
	Alabama Requirements For	preparer or corporation from the Alabama e-file mandate. To be in compliance with the Alabama		
810-3-3912	Mandatory E-File Of Original Corporate Income Tax Returns	e-file mandate, an accepted current tax year federal return must be transmitted electronically with the mandated electronic Alabama return.	\$\$40.34.7(a)\E\ 40.18.40.40.30.1 through 6	0
810-3-3312	corporate income rax returns	(6)(b) If it is shown that failure to electronically file Corporate/Partnership Income Tax Returns is	§§40-2A-7(a)(5),40-18-40, 40-30-1 through 6	0
	Alabama Requirements For	due to willful neglect and no prior approval from the Department has been obtained to paper file,		
	Mandatory E-File Of Original	then that tax preparer's acceptance in the Alabama Business MeF Program shall be revoked. The tax preparer will be unable to electronically transmit Corporate/Partnership Income Tax Returns		
810-3-3912	Corporate Income Tax Returns	to the Department.	§§40-2A-7(a)(5),40-18-40, 40-30-1 through 6	0
		(2)(a) A complete Alabama electronic Corporate Income Tax return will consist of XML data transmitted electronically and supporting binary documents (such as .pdf documents) as required		
		by the Alabama Corporate Modernized Electronic Filing (MeF) schemas, business rules, and		
	Requirements For The Alabama Corporate Income	Alabama Business MeF Software Developers and Transmitters Guidelines (Publication 4164). A complete Alabama electronic Corporate Income Tax return must contain the same information as		
810-3-3913	Tax Return.	a comparable Alabama Corporate Income Tax return as if filed entirely on paper.	§§40-2A-7(a)(5), 40-30-5	0
	Requirements For The	(2)(h) Corporations that electronically file their Alahama Corporate Income Tay return must also		
810-3-3913	Alabama Corporate Income Tax Return.	(2)(b) Corporations that electronically file their Alabama Corporate Income Tax return <u>must</u> also pay their tax liability electronically.	§§40-2A-7(a)(5), 40-30-5	0
	Requirements For The	(2)(c) S-Corporations that electronically file their Alabama S-Corporation Income Tax return must		
810-3-3913	Alabama Corporate Income Tax Return.	also pay their tax liability electronically on the Form PTEC (Nonresident Composite Payment Return) if applicable.	§§40-2A-7(a)(5), 40-30-5	0
		(3)(c) If a timely filed electronic return is rejected, the filer has the later of 10 calendar days from	33.0 2.1.1(2)(2), 10 00 0	_
		the date of the first transmission or the due date of the return (with extensions) to correct the errors and resubmit the return. In order for the Department to acknowledge the transmission		
		date of the original return, the submission ID of the original return must be transmitted in each		
	Requirements For The	subsequent filing. If the return is resubmitted and accepted after the due date (with extensions) or the transmission perfection period, the received date will be the transmission date of the		
	Alabama Corporate Income	accepted resubmitted (perfected) return and not the date that the original rejected return was		
810-3-3913	Tax Return.	submitted. (2)(a) If a filer is unable to correct a rejected electronic Alabama Corporate Income Tay Petura to	§§40-2A-7(a)(5), 40-30-5	0
		(3)(e) If a filer is unable to correct a rejected electronic Alabama Corporate Income Tax Return to an accepted status, the filer must submit their paper return with a copy of the last rejection		
		notification from the Department. To be considered timely filed, this paper return must be		
	Requirements For The	postmarked by the later of the due date of the return (including extensions) or 10 calendar days after the date that Alabama last gives notification that the return was rejected. If the paper return		
	Alabama Corporate Income	is received after the due date or the transmission perfection period, the received date will be the		
810-3-3913	Tax Return.	postmark date of the paper return. (1) All tax shall be reported on forms prescribed by the Department. Each taxpayer shall file a	§§40-2A-7(a)(5), 40-30-5	0
		return or returns with the Department for each tax year on forms prescribed for taxpayers of the		
810-3-4001	Tax To Be Reported On Prescribed Forms	class within which the taxpayer falls. Should the Department not furnish copies of the appropriate form to the taxpayer, the taxpayer may obtain them upon request.	\$\$40.24.7(a)(E).40.19.E7	1
810-3-4001	Prescribed Forms	(2) The amount shown to be due on the return or returns filed by the taxpayer with the	§§40-2A-7(a)(5), 40-18-57	1
	T T D D	Department shall constitute the prima facie liability of the taxpayer. If the Department finds no		
810-3-4001	Tax To Be Reported On Prescribed Forms	error in a return, it shall be entered on the tax rolls. The taxpayer will receive no notification of this action unless the tax as shown to be due by the return has not been paid.	§§40-2A-7(a)(5), 40-18-57	0
		(4) For the purposes of reporting, paying, and notifying the Department of changes made by the		
	Tax To Be Reported On	Internal Revenue Service, changes due to a federal amended return, or other changes to the federal return which result in an increase or decrease of income or estate tax due the state or the		
810-3-4001	Prescribed Forms	taxpayer, the following rules shall be followed:	§§40-2A-7(a)(5), 40-18-57	0
810-3-4001	Tax To Be Reported On Prescribed Forms	(4)(a) The taxpayer <u>shall</u> file a completed amended return for each year indicating the additional tax owed the state or refund requested.	§§40-2A-7(a)(5), 40-18-57	0
010 0 10 101		(4)(b) If the amended return is filed as a result of changes made by the Internal Revenue Service a	33 10 27 7 (4)(3), 10 10 37	J
810-3-4001	Tax To Be Reported On Prescribed Forms	copy of the federal revenue agent's report or any other itemized explanation of the federal changes furnished to the taxpayer shall be attached to each amended return filed.	§§40-2A-7(a)(5), 40-18-57	0
010 5 40 .01	Tax To Be Reported On	enanges runnished to the talpayer shall be attached to each unlended return fred.	3340 2A 7(8)(3), 40 10 37	· ·
810-3-4001	Prescribed Forms Tax To Be Reported On	(4)(c) Forms authorized by the department <u>must</u> be used to report such changes.	§§40-2A-7(a)(5), 40-18-57	0
810-3-4001	Prescribed Forms	(4)(c)(1) Individuals shall file a Form 40X.	§§40-2A-7(a)(5), 40-18-57	0
810-3-4001	Tax To Be Reported On	(4)(c)(2) Partnerships, fiduciaries, "C" corporations and "S" corporations shall check the "Amended	§§40-2A-7(a)(5), 40-18-57	0
	Tax To Be Reported On	(5) A taxpayer failing to substantially comply with the rules and example outlined in subsection (4) above shall be subject to the five percent negligence penalty pursuant to \$40-2A-11(c), Code of		
810-3-4001	Prescribed Forms	Ala. 1975. See Nellie F. Crumb v. State, Inc. 96-497 (Admin. Law Div. 4/10/1997).	§§40-2A-7(a)(5), 40-18-57	0
810-3-4002	Whole Dollar Reporting	(1) Whole Dollar Reporting Mandatory. Effective December 31, 1998, all tax forms, declarations, (2) Rounding to Nearest Whole Dollar Amount. Amounts of 49 cents or less shall be rounded	9940-2A-7-(a)(5), 40-18-40	0
	Minda Dali Dali	down to the nearest whole dollar amount. Amounts of 50 to 99 cents shall be rounded up to the	CC+0 D4 7 / V(5)	
810-3-4002 810-3-4201	Whole Dollar Reporting Time Of Payment Of Tax	nearest whole dollar amount. (1) Individuals. The income tax return for an individual is due on April 15th following the close of	§§40-2A-7-(a)(5), 40-18-40 §§40-2A-7-(a)(5), 40-18-42	0
	,	(2) Fiduciaries. The income tax returns for fiduciaries are due on April 15th following the close of a	107	
810-3-4201	Time Of Payment Of Tax	calendar year or the fifteenth day of the fourth month following the close of the tax year. The tax shown due on the return must be paid on or before the due date for filing the return.	§§40-2A-7-(a)(5), 40-18-42	0
810-3-4201	Time Of Payment Of Tax	(3) Corporations. The income tax returns for corporations are due on March 15th following the	§§40-2A-7-(a)(5), 40-18-42	0
	Deferment Of Tax In Hardship	(2) Military personnel claiming the benefit of this relief will be required to file with the Department of Revenue requests for deferment stating their financial condition and affirming that		
	Cases Under Soldiers' And	their ability to pay the state income tax has been materially impaired by reason of their military		
810-3-4203	Sailors' Civil Relief Act Availability, Claiming, And	service.	§40-18-57	0
	Transferability Of The Rail			
810-3-4301	Credit.	(2) Definitions. For purposes of this rule, these terms shall be defined as follows (3) Qualified Claimants. The credit may only be claimed by an eligible taxpayer holding a tax credit	§40-2A-7(a)(5), Chapter 11C of Title 37, and 0	0
		certificate or an eligible transferee that has been issued a transfer tax credit certificate. Tax		
	Availability Chimin	credits granted or transferred to a pass-through entity must be claimed at the entity level. Tax		
	Availability, Claiming, And Transferability Of The Rail	credits granted or transferred to a single member limited liability company or a Q-sub that is disregarded for federal income tax purposes, must be claimed by the owner of the disregarded		
810-3-4301	Credit.	entity.	§40-2A-7(a)(5), Chapter 11C of Title 37, and 0	0
		(4) Application of the Credit. The eligible taxpayer and eligible transferee may apply the entire tax credit against the income tax liability imposed by Chapter 18 of Title 40 of the Code of Ala.1975,		
		for the taxable year in which the qualified railroad rehabilitation project is completed and placed		
		in service. If the placed in-service date is later than the completion date, then the placed in-		
	Availability, Claiming, And	service date must be used in determining the taxable year in which the tax credit can be utilized. If the tax owed by the eligible taxpayer is less than the tax credit, the eligible taxpayer is entitled		
040 2 42 2:	Transferability Of The Rail	to claim a refund for the difference. The tax credit cannot be carried forward to any subsequent	\$40.24.7/-\/E\ C\	
810-3-4301	Credit.	tax year.	§40-2A-7(a)(5), Chapter 11C of Title 37, and	1

	a			# of Discretionary
Rule Citation	Short Description	Regulatory Text (6) Value of the Transferred Credit. Any tax credit transferred shall be at the value of at least (85%)	Statutory Authoity	Regulatory Restrictions
		eighty-five percent of the present value of the tax credits. The present value shall be determined		
		by discounting the face value of the tax credit to account for the time value of money considering the time between the date the tax credit is transferred, and the due date of the eligible		
	Availability, Claiming, And	transferee's Alabama Income Tax return for the tax year the credit must be claimed using a		
010 2 42 01	Transferability Of The Rail	discount rate equal to the federal short-term rate plus (3%) three percentage points in effect as of the first of the month the tax credit is transferred.	\$40.24.7/-V5\ Chanks 44C£Tible 27. and	
810-3-4301	Credit.	(7) Reporting Requirements. The transferor must file a transfer statement with the Department	§40-2A-7(a)(5), Chapter 11C of Title 37, and	0
		along with a copy of the executed transfer agreement(s), a copy of the tax credit certificate, and a		
	Availability, Claiming, And	\$1,000 fee for each eligible transferee listed on the transfer statement no later than 30 days after the transfer agreement has been executed. The Department will issue a transfer tax credit		
	Transferability Of The Rail	certificate to each eligible transferee for the amount listed on the transfer statement within 30		
810-3-4301	Credit.	days after receipt of the executed transfer agreement, along with the supporting documents.	§40-2A-7(a)(5), Chapter 11C of Title 37, and	0
810-3-4401	Installment Basis Sales - Sales Of Real	(2) Alabama law requires that the election to use the installment basis <u>must</u> be made in the return for the year of the sale.	§40-18-44	0
		(3)(b)(1)(ii)(l) If state, county and city sales taxes are imposed on the consumer, and collected by	3.5 = 5.	
	Installment Basis Sales - Sales	the seller and remitted to the taxing agency, such sales taxes must not be included in the total contract price for purposes of computing taxable income from installment sales. Payments		
810-3-4401	Of Real	received are treated as applying first against the sales taxes.	§40-18-44	0
		(2)(b) The election to report income from installment sales on the installment method must be		
		made on or before the due date (with extensions) of the income tax return for the taxable year in which the installment sales occur. The election to report income from installment sales on the		
	Installment Basis Sales - Sales	installment method may not be made, changed or revoked after the due date (with extensions)		
810-3-4401	Of Real	for the taxable year in which the installment sales occur. (2)(b)(2)(ii)(II) If the carrying charges or interest and sales taxes with respect to sales of personal	§40-18-44	0
		property, the income from which is reported on the installment method, are not included in the		
	Installment Basis Sales - Sales	total contract price, payments received with respect to such sales shall be treated as first applying		
810-3-4401	Of Real	against such carrying charges or interest and sales taxes. (3)(a) Unless otherwise provided an installment sale must be reported under the installment	§40-18-44	0
	Installment Basis Sales - Sales	method. An installment sale means a disposition of property where at lease one payment is		
810-3-4401	Of Real Installment Basis Sales - Sales	received after the close of the taxable year in which the disposition occurs. (3)(a)(1) Exceptions to (a) include dealer dispositions. A dealer in real and/or personal property	§40-18-44	0
810-3-4401	Of Real	<u>may not</u> use the installment method to report the gain from "dealer dispositions." This includes:	§40-18-44	0
		(3)(a)(2) A taxpayer may elect to not have an installment sale be reported as an installment		
		disposition. An election not to report an installment sale on the installment method shall be made on or before the due date prescribed by law (including extensions) for filing the taxpayer's return.		
		Such an election shall be the same for Alabama purposes as for federal purposes. Once the		
810 2 44 01	Installment Basis Sales - Sales	election has been made, it may only be revoked if the IRS allows the election to be revoked for	\$40.19.44	1
810-3-4401	Of Real	federal purposes. (3)(b)(2) A compulsory or involuntary conversion and any transfer thereafter shall be treated as a	§40-18-44	1
	Installment Basis Sales - Sales	second disposition if the first disposition occurred before the threat or imminence of the		
810-3-4401	Of Real	conversion.	§40-18-44	0
		(3)(e)(3)(i) In order to use the installment method for the disposition of residential lots and		
	Installment Basis Sales - Sales	timeshares, the taxpayer must pay interest (at the applicable state rate) on the amount of tax that		
810-3-4401 810-3-6001	Of Real Eligibility For Parent Tax Credit	is attributable to the installment payments received during the year (See I.R.C. §453(I)(3)(B)). (5) Continuity of Credit. Once approved for this tax credit, the parent may continue to receive the	§40-18-44 §§40-2A-7(a)(5), 16-6D-1	0
	Eligibility For Parent Tax Credit		(A)	
810-3-6002	For Students Attending A Nonpublic School	(2) In order to be eligible for the parent tax credit, a parent <u>must</u> transfer a student and incur creditable costs at a nonfailing public school or nonpublic school.	§§40-2A-7(a)(5), 16-6D-1	0
010 3 00 .02	Trompublic School	(2)(a) If a student currently attends a non-failing public school or nonpublic school and	3340 2A 7(a)(5), 10 05 1	0
		subsequently transfers to a failing public school, the student's transfer to the failing public school		
	For Students Transferring To	must meet the requirements for a bona fide transfer before the student's parents may transfer the student to a non-failing school of the parent's choice and be eligible to apply for the parent		
810-3-6003	A Failing Public School	tax credit.	§§40-2A-7(a)(5), 16-6D-1	1
810-3-6003	Eligibility For Parent Tax Credit	(2)(b) For purposes of this rule, a bona fide transfer requires a student to remain in the school in (3) Exceptions. There are certain instances where a student assigned to attend a failing public	§§40-2A-7(a)(5), 16-6D-1	0
	Eligibility For Parent Tax Credit	school may not need to enroll and attend the failing public school before the parent(s) are eligible		
010 2 50 02	For Students Transferring To	to apply for the parent tax credit upon enrolling the student in a different non-failing public school	\$\$40.24.7/-\/F\\ 46.6D.4	0
810-3-6003	A Failing Public School	or nonpublic school. (3)(a) A parent whose student is transferring from his or her current non-failing public school due	§§40-2A-7(a)(5), 16-6D-1	U
		to the bona fide move of the family to a new physical residence may enroll the student in a		
		different non-failing public school or nonpublic school of the parent's choice if the parent has been notified that the student is assigned to a failing public school based on the family's new		
		physical residence. When determining whether the family has made a bona fide move, the family		
		must have moved its household furniture into the new physical residence and all principal members of the family must reside at the new residence. Further, the original residence should be		
810-3-6003	For Students Transferring To A Failing Public School	closed, rented or disposed of and not used by the family.	§§40-2A-7(a)(5), 16-6D-1	0
810-3-6004	Calculation Of Average Annual	(2)(b) To determine the average cost of attendance for the 2013-2014 school year, the	§§40-2A-7(a)(5), 16-6D-1	0
	Definition Of Terms And Phrases Used In Connection	(2) "Academic Year" shall refer to the 12-month period beginning on July 1 and ending on the		
810-3-6101	With The Scholarship Program		§§40-2A-7(a)(5), 16-16D-1	0
	Definition Of Terms And Phrases Used In Connection			
810-3-6101		(3) "Department" shall mean the Alabama Department of Revenue.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-6101	Definition Of Terms And	(5) "Eligible Student" is a member of a family consisting of at least two or more related persons	§§40-2A-7(a)(5), 16-16D-1	0
		(7) "Income" shall mean income before any deductions and includes monetary compensation for services (including wages, salary, commissions or bonds or income from estates or trusts, net		
		rental income, public assistance or welfare payments, unemployment compensation, government		
		civilian employee or military retirement or pensions or veterans payments, private pensions or annuities, alimony or child support payments, regular contributions from persons not living in the		
	Definition Of Terms And	household, net royalties, and other cash income. The term "income" shall not include any income		
	Phrases Used In Connection	or benefits received under any Federal or State programs that are excluded from consideration as	CC 40 DA 7/ V/SV	
810-3-6101	With The Scholarship Program Definition Of Terms And	income by any statutory prohibition.	§§40-2A-7(a)(5), 16-16D-1	0
	Phrases Used In Connection	(8) "Scholarship funds unaccounted for" shall mean the amount of scholarship funds which have		
810-3-6101 810-3-6102	With The Scholarship Program The Alabama Accountability	not been paid out, promised or otherwise committed for a particular student, as of a given date. (1)(a) <u>Donor Restrictions</u> . The donor <u>may not</u> receive anything of value from the SGO in return for	§§40-2A-7(a)(5), 16-16D-1 §§40-2A-7(a)(5), 16-16D-1, 16-6D-9	0
010-3-0102	The Alabama Accountability The Alabama Accountability	12/10/ DONOR RESERVEDORS. THE GORDO MAY HOLE RECEIVE ANYTHING OF VALUE FROM THE 3GO IN FETURN FOR	33+0-5W-1(4)(3), 10-10D-1, 10-0D-3	0
	Act Of 2013 Credits For	(2)() 4)() () () () () () () () (
810-3-6102	Contributions To Scholarship Granting Organizations (SGOs)	(2)(a) Allowable scholarship donations <u>must</u> be in cash. Donations cannot be services, forgiveness of debt, barter or non-cash assets.	§§40-2A-7(a)(5), 16-16D-1, 16-6D-9	0
210 0 02 .02	The Alabama Accountability	2. 22.7, 22.11. 0. 101 0051 055001	33.2 27 7(0)(3)) 20 200 1) 10 00 3	
	Act Of 2013 Credits For			
810-3-6102	Contributions To Scholarship Granting Organizations (SGOs)	(2)(b) All donations must be entered into the Department's scholarship tracking system.	§§40-2A-7(a)(5), 16-16D-1, 16-6D-9	0
		en e		

				# of Discretionary
Rule Citation 810-3-6102	Short Description The Alabama Accountability	Regulatory Text (2)(e) A donor may not claim an income tax deduction on the Alabama tax return for the same	\$\frac{4}{3}\frac{4}{3}\frac{1}\frac{1}{3}\f	Regulatory Restrictions
010-3-0102	The Alabama Accountability	(2)(f) Other than the credits claimed by individual taxpayers who are shareholders of Alabama S	3370 2A-1(a)(3), 10-10U-1, 10-0U-3	0
1	Act Of 2013 Credits For	corporations or partners or members of Subchapter K entities, credits may only be claimed by the		
810-3-6102	Contributions To Scholarship Granting Organizations (SGOs)	donating individual or corporate entity and may not be assigned or transferred to any other taxpayer.	§§40-2A-7(a)(5), 16-16D-1, 16-6D-9	n
322 2 32 .32	The Alabama Accountability			0
	Act Of 2013 Credits For Contributions To Scholarship	(4)(c) Any allowable credit exceeding 100% of the taxpayer's liability may be carried forward for up to three years. Available carry forwards must be applied after any current year allowable credit,		
810-3-6102	Granting Organizations (SGOs)	subject to the overall limitations provided in subparagraphs (4)(a) and (4)(b).	§§40-2A-7(a)(5), 16-16D-1, 16-6D-9	1
810-3-6103	Application Of Scholarship	(2) Organizations <u>must</u> apply to the Department using a form available on the Department's	§§40-2A-7(a)(5), 16-16D-1	0
	Application Of Scholarship Granting Organizations	(3) The IRS approval letter exempting the organization from federal income tax pursuant to		
		Section 501(c)(3) of the Internal Revenue Code <u>must</u> be submitted to the Department as part of		
810-3-6103	Scholarship Program	the application process.	§§40-2A-7(a)(5), 16-16D-1	0
	Application Of Scholarship Granting Organizations			
	(SGOs) For Participating In The	(4) The SGO must state that it will abide by all requirements in the statute and applicable		
810-3-6103	Scholarship Program	regulations.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-6104	Receipt, Maintenance And	(2) The SGO must maintain separate accounts for all scholarship donations, including any interest (4) At least 95% of revenue from scholarship donations and all interest and investment income	§§40-2A-7(a)(5), 16-16D-1	0
		attributable to scholarship funds must be used for educational scholarships. Therefore, the SGO		
	Receipt, Maintenance And	may use no more than 5% of the amount of its scholarship donations for purposes other than making scholarship grants. The 5% maximum will be calculated for each calendar year, using the		
	Disbursement Of Scholarship	amount of scholarship donations received during the year. If an SGO does not expend the full 5%		
	Funds By Scholarship Granting			
810-3-6104	Organizations (SGOs)	may be carried forward for use in subsequent years on non-scholarship expenditures. (5) The SGO must make sure any scholarship funds on hand at the beginning of a calendar year are	§§40-2A-7(a)(5), 16-16D-1	0
	Receipt, Maintenance And	expended on educational scholarships by the end of the academic year ending during the next		
	Disbursement Of Scholarship	succeeding calendar year. Any scholarship funds which are not so expended shall be turned over		
810-3-6104	Organizations (SGOs)	and deposited with the State Department of Education for the benefit of its At-Risk Student Program.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-6104	Receipt, Maintenance And	(6) Effective for tax years beginning after December 31, 2021, any scholarship funds on hand at	§§40-2A-7(a)(5), 16-16D-1	0
	Receipt, Maintenance And	(7) Feedling to the least in death and the COO must said death and the death in its		
	Funds By Scholarship Granting	(7) For all scholarship donations received, the SGO <u>must</u> notify donors to enter the donation into the Department of Revenue's system for tracking scholarship donations and credits, which must		
810-3-6104	Organizations (SGOs)	be done pursuant to Rule 810-3-6102.	§§40-2A-7(a)(5), 16-16D-1	0
	Receipt, Maintenance And	(9) The SGO must enter all donations received and all required donor identifying information into the Department of Revenue's system within 30 days of receipt of the donations, in order to		
	Disbursement Of Scholarship	validate the donor's donation and to create the electronic receipt. The donor will receive the		
		electronic receipt form through the Department of Revenue's system, enabling the donor to use		
810-3-6104	Organizations (SGOs) Annual Report Of Scholarship	the allowable credit on his/her tax return. (1)(a) An SGO shall, by the 15th day after the close of each calendar quarter, file a report with the	§§40-2A-7(a)(5), 16-16D-1	0
	Granting Organizations	Department of Revenue containing the following information about educational scholarships		
810-3-6105	(SGOs)	granted during the quarter:	§§40-2A-7(a)(5), 16-16D-1	0
	Annual Report Of Scholarship Granting Organizations	(1)(b) An SGO shall, by September 1 of each calendar year, file a report containing the following		
810-3-6105	(SGOs)	information about educational scholarships granted during the previous academic year:	§§40-2A-7(a)(5), 16-16D-1	0
	Annual Report Of Scholarship	(1)(b)(2) The total number and total dollar amount of donations received the previous academic		
810-3-6105	Granting Organizations (SGOs)	year. The actual individual donors and the amounts of their donations <u>must</u> be entered into the Department's system by the SGO as required by Rule 810-3-6104.	§§40-2A-7(a)(5), 16-16D-1	0
		(1)(c) An SGO shall, by August 15 of each calendar year, submit the results of the annually		
	Annual Report Of Scholarship	administered state or nationally recognized achievement tests given by qualifying schools who receive scholarships in order to measure the success of the program to both the Department of		
	Granting Organizations	Revenue and the independent research organization chosen by the Department of Revenue to		
810-3-6105	(SGOs)	analyze the test results.	§§40-2A-7(a)(5), 16-16D-1	0
		(1)(c)(2) The independent research organization selected to analyze the results of the tests are required to report the findings on learning gains of scholarship students to the Department of		
	Annual Report Of Scholarship	Revenue every other year with the first biennial report due by September 1, 2016. This report		
910 2 61 05	Granting Organizations	shall also be submitted to the Senate Education Policy Committee and the Chair of the House	\$\$40.24.7(a)(E), 16.16D.1	0
810-3-6105	(SGOs)	Education Policy Committee. (2) The Department will create a web-based portal where nonpublic schools wishing to participate	§§40-2A-7(a)(5), 16-16D-1	0
		in the scholarship program may register their intent with the department. Registration is not		
	Notice Of Nonnublic School To	required of nonfailing public schools desiring to participate in the program. The Department presumes that any school that registers to participate in the scholarship program is exhibiting		
	The Department Of Its	"good faith" intent to accept scholarship students. Any misrepresentation, omission of facts, or		
	· ·	fraud in securing scholarship funding will suspend the school from receiving any further		_
810-3-6106	Scholarship Program	scholarship funds. (3) A nonpublic school registering with the department must indicate that it is willing to abide by	§§40-2A-7(a)(5), 16-16D-1	0
		all statutory and regulatory requirements of the program, and that it is willing to file and furnish		
		all forms and information required by the SGO and the Department including financial and		
		academic information, as well as all other required information. Academic information reporting requirements pertaining to the statutory requirements referenced above are limited to those		
		students attending the nonpublic school who are receiving educational scholarships under the		
		Alabama Accountability Act. Failing to administer required tests, provide required tests results or		
		other intentional and substantial failure to comply with the requirements of the program will bar the qualifying school from participation in the program. Any qualifying school barred from		
		participating in the Tax Credit Scholarship Program for non-compliance may be reinstated upon		
	The Department Of Its Intention To Participate In The	correcting any reporting deficiencies or required certifications and providing a statement as to how the problems occurred and have been resolved. Once received the Department will make a		
810-3-6106	Scholarship Program	determination as to reinstating any school which has been disqualified from the program.	§§40-2A-7(a)(5), 16-16D-1	0
	Notice Of Nonpublic School To			
	The Department Of Its Intention To Participate In The	(4) A nonpublic school registering with the department <u>must</u> furnish the name of the accrediting		
810-3-6106	Scholarship Program	agency by which it is accredited.	§§40-2A-7(a)(5), 16-16D-1	0
	Notice Of Nonpublic School To			
	The Department Of Its Intention To Participate In The	(5) If the nonpublic school is not accredited by one of the allowed accrediting agencies, then it		
810-3-6106	Scholarship Program	must provide the following:	§§40-2A-7(a)(5), 16-16D-1	0
	Notice Of Nonpublic School To The Department Of Its			
	Intention To Participate In The			
810-3-6106	Scholarship Program	(5)(a) Years in existence (which must be at least three years).	§§40-2A-7(a)(5), 16-16D-1	0
	Notice Of Nonpublic School To The Department Of Its	(5)(b) The address of the school's web site that describes the school, its instructional programs,		
	Intention To Participate In The	and the mandatory tuition and fees charged by the school (which <u>must</u> be updated prior to the		
810-3-6106	Scholarship Program	beginning of each semester).	§§40-2A-7(a)(5), 16-16D-1	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text	Statutory Authoity	Regulatory Restrictions
		(6) If the nonpublic school is not accredited by one of the allowed accrediting agencies and has not been in existence for at least three years, the school shall still qualify to participate in the		
	Notice Of Nonpublic School To	scholarship program if all the requirements of paragraphs (b) through (j) above are satisfied in		
	The Department Of Its	addition to the nonpublic school operating under the governance of the board of directors		
810-3-6106	Scholarship Program	equivalent thereof of an accredited nonpublic school. Governance shall include curriculum oversight, personnel and facility management, and financial management.	§§40-2A-7(a)(5), 16-16D-1	0
	Notice Of Nonpublic School To	(7) If, at the end of the three-year governance period the nonpublic school has still not obtained	(A)	
	The Department Of Its	accreditation status, the nonpublic school shall no longer be considered a qualifying school and		
810-3-6106	Scholarship Program	shall not be eligible to receive any scholarship funds from any SGO until such a time as the nonpublic school obtains proper accreditation as required by this Act.	§§40-2A-7(a)(5), 16-16D-1	0
	Notice Of Nonpublic School To		CALL TO SERVICE STATE OF THE S	
	The Department Of Its	(8) The Department will create a web-based listing of the participating nonpublic schools, and the		
810-3-6106	Scholarship Program	SGO <u>must</u> ensure that a nonpublic school is listed before a scholarship award is paid to the nonpublic school for an eligible student.	§§40-2A-7(a)(5), 16-16D-1	d
	Continuing Eligibility Of		, ,,, ,,	
	Scholarship Granting Organization (SGO) To	(2) Each SGO shall file reports with the department containing the information explained in Rule 810-3-6105, by the following due dates: (1) the annual report shall be due on the first day of		
	Participate In The Tax Credit	September of each calendar year, and (2) each quarterly report shall be due on the fifteenth day		
810-3-6107	Scholarship Program.	of the month following the close of the previous calendar year quarter.	§§40-2A-7(a)(5), 16-16D-1	O
	Continuing Eligibility Of Scholarship Granting			
	Organization (SGO) To			
	Participate In The Tax Credit			
810-3-6107	Scholarship Program. Continuing Eligibility Of	(3) The required reports shall be on forms prescribed by the department.	§§40-2A-7(a)(5), 16-16D-1	0
	Scholarship Granting	(5) The SGO shall complete the Summary of Compliance section of the annual report, based on the		
	Organization (SGO) To	numbers, dollars and percentages reported elsewhere in the report. If the SGO answers "NO" to		
810-3-6107	Participate In The Tax Credit Scholarship Program.	any compliance question, it may attach to the report documentation explaining any extraordinary circumstances preventing the requirement from being met.	§§40-2A-7(a)(5), 16-16D-1	
810-3-0107	Continuing Eligibility Of	(6) The review of the initial annual report, timely filed by an SGO, will not result in a determination	3340-2A-7(a)(3), 10-10D-1	0
	Scholarship Granting	of intentional and substantial failure to comply with therequirements of the program, solely		
	Organization (SGO) To	because of "NO" answers shown in the Summary of Compliance section of the SGO's report. Such		
810-3-6107	Participate In The Tax Credit Scholarship Program.	"NO" answers will indicate failure to comply with the requirements, but shall not be deemed to be intentional and substantial.	§§40-2A-7(a)(5), 16-16D-1	0
		(9) Upon a determination that an SGO has intentionally and substantially failed to comply with the	33.0 (-)(-)/	-
	Continuing Eligibility Of	requirements of the program, or after September 30th in the case of a missing annual report, the		
	Scholarship Granting Organization (SGO) To	department will notify an SGO of its determination and of its intention to suspend the eligibility of the SGO to participate in the Tax Credit Scholarship Program. Unless appealed, as provided in (10)		
	Participate In The Tax Credit	below, the suspension shall become effective 30 days from the date the notice is mailed to the		
810-3-6107	Scholarship Program.	SGO.	§§40-2A-7(a)(5), 16-16D-1	0
	Continuing Eligibility Of Scholarship Granting	(11) An SGO whose participation in the program has been suspended, and whose name has been removed from the department's website through which donors reserve tax credits for		
	Organization (SGO) To	contributions must, nevertheless, account for funds and award scholarships in accordance with		
	Participate In The Tax Credit	the requirements of the program. All annual reports due, regardless of any suspension, must be		
810-3-6107	Scholarship Program.	timely filed. (2) Procedure. No Estimated Tax Penalty shall be added (or if added shall be reversed) to the	§§40-2A-7(a)(5), 16-16D-1	0
	Estimated Tax Penalty To	Income Tax liability of an individual or corporate income taxpayer for any quarter when the		
	Individuals And Corporations	amount of estimated tax payments made to the department by the quarterly due date as		
	Entitled To Claim Certain Credits Against The Amount	required, plus the amount of allowable credits generated for the quarter equal or exceed the total amount of estimated tax payments otherwise required to be made for the quarter, if the following		
810-3-6109	Of Income Tax Due	conditions are satisfied:	§§16-6D-9, 40-2A-7(a)(5), 40-18-80, 40-18-80	0
		(2) Withholding tax records maintained in an electronic format shall be maintained in accordance		
810-3-7002	Retention Of Payroll Records	with Rule 810-14-107.01, Model Recordkeeping and Retention Regulation in an Electronic Environment.	§§40-2A-7(a)(5), 40-18-70	0
010 3 70 .02	necessarios or a grownecords	(2) In addition to all other requirements contained in Title 40 relating to employers, provisional	3340 2A 7(a)(3), 40 10 70	U
		construction employers must provide the Withholding Section of the Department with a bond		
810-3-7003	Provisional Construction Employers	that is acceptable by the Commissioner of Revenue. Such bonds may include a surety bond, cash bond, or other acceptable bonding or credit instrument.	§§40-18-73.1, (Act 2007-199), 40-2A-7(a)(5)	0
510 5 70 .03		(1) Each calendar quarter every withholding agent shall deduct, withhold, and pay over to the	33.3.20.3.2, (ACC 2007 133), 40-2A-7(d)(3)	0
		Department of Revenue on or before the last day of the month following the close of each		
	Employers Required To	quarterly period a tax, computed as indicated in Rule 810-3-7102 on the compensation paid within each quarter for personal services of covered employees. For employers required to submit		
810-3-7101	Withhold Tax From Wages	payment monthly see Rule 810-3-7401.	§§40-2A-7(a)(5), 40-18-70, 40-18-91,41-10-44	0
		(2) All employers or withholding tax agents are required to register with the Alabama Department		
810-3-7101	Employers Required To Withhold Tax From Wages	of Revenue prior to withholding Alabama income tax. Employers <u>must</u> register online for an Alabama withholding tax account number via the Department's website.	§§40-2A-7(a)(5), 40-18-70, 40-18-91,41-10-44	0
010-3-7101	Employers Required To	A second the moduling tax account number via the Department's website.	3340 £M-7 (a)(3), 40-10-70, 40-10-31,41-10-42	0
810-3-7101	Withhold Tax From Wages	(4) Alabama income tax <u>must</u> be withheld on the total wages subject to Alabama income tax.	§§40-2A-7(a)(5), 40-18-70, 40-18-91,41-10-44	0
	Employers Required To	(8) Public Law 91-569 provides that the withholding tax of an employee of a water or air carrier that does not earn more than 50% of their compensation from said carrier in any one state shall		
810-3-7101	Withhold Tax From Wages	be required only for the State of the employee's residence.	§§40-2A-7(a)(5), 40-18-70, 40-18-91,41-10-44	0
		(2) Tax to be withheld from supplemental wage payments such as bonuses, commissions and		
810-3-7102	Computing Tax Withheld	overtime pay <u>shall</u> be computed by one of the following methods: (2)(a) If paid at the same time as regular wages, the tax to be withheld <u>shall</u> be determined as if	§§40-2A-7(a)(5), 40-18-71, 40-18-91	0
		the aggregate of the supplemental and regular wages were a single wage payment for the regular		
810-3-7102	Computing Tax Withheld	payroll period.	§§40-2A-7(a)(5), 40-18-71, 40-18-91	0
810-3-7102	Computing Tax Withheld	(3) Withholding on vacation pay shall be computed as follows: (3)(a) If the employee receives vacation pay in lieu of regular wages, tax shall be withheld as	§§40-2A-7(a)(5), 40-18-71, 40-18-91	0
810-3-7102	Computing Tax Withheld	(3)(a) If the employee receives vacation pay in lieu of regular wages, tax <u>shall</u> be withheld as though it were regular wage payments.	§§40-2A-7(a)(5), 40-18-71, 40-18-91	0
		(3)(b) If the employee receives vacation pay in addition to regular wages, such payments shall be		•
910 2 74 02	Computing Tay Mitch - 14	treated as supplemental payments and the tax <u>shall</u> be withheld in accordance with paragraph	\$\$40.74.7/p\/E\.40.40.74.40.40.01	_
810-3-7102	Computing Tax Withheld	(2). (4) When wages are paid in a form other than cash (such as certain fringe benefits required to be	§§40-2A-7(a)(5), 40-18-71, 40-18-91	0
		treated as wages) tax <u>shall</u> be collected and paid to the Department in the same manner as tax		
810-3-7102	Computing Tax Withheld	withheld on other supplemental wages. See paragraph (2).	§§40-2A-7(a)(5), 40-18-71, 40-18-91	0
810-3-7102	Computing Tax Withheld	(4)(a) The employer <u>must</u> make the necessary arrangements to insure that the amount of tax required to be collected is available for payment in cash.	§§40-2A-7(a)(5), 40-18-71, 40-18-91	0
		(5) For payments of all winnings subject to withholding, income tax shall be withheld at the rate	V. W. W. T.	
810-3-7102	Computing Tax Withheld	of 5% of the amount of proceeds from a wager.	§§40-2A-7(a)(5), 40-18-71, 40-18-91	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text	Statutory Authoity	Regulatory Restrictions
		(1) The Approved Company may impose a Job Development Fee only on the new employees hired		
		by the Approved Company for a Project. The term "new employees" includes only those individuals who (i) have not previously been employed by the Approved Company in Alabama; (ii)		
		will be employed at the project site; and (iii) will be subject to the personal income tax imposed		
		by Section 40-18-2 of the Code upon commencement of employment at the site. An Approved		
		Company may assess andwithhold a Job Development Fee from a new employee only during the		
		time such employee is employed at the project site. Accordingly, an Approved Company may not		
910 2 71 02	Joh Davolanmant Foo	continue to assess and withhold a Job Development Fee from an employee who is no longer	\$40.19.71, Act 02.952	
810-3-7103 810-3-7103	Job Development Fee Job Development Fee	employed at the project site. (2) The Job Development Fee assessed by an Approved Company and withheld from the gross	§40-18-71; Act 93-852 §40-18-71; Act 93-852	
810-3-7103	Job Development ree	(3) Pursuant to Section 41-10-44.8(a), the aggregate Job Development Fee withheld in a given year	340-16-71, ACC 33-832	
		by an Approved Company from the wages paid to employees at a Project shall not exceed the		
		difference between (1) the sum of the debt service payments made during such year by the		
		Approved Company pursuant to the terms of a Financing Agreement (as that item is defined in		
		Section 41-10-44.2); and (2) the sum of the corporate income tax credits claimed by the Approved		
810-3-7103	Job Development Fee	Company on its state corporate income tax return for such year pursuant to Section 41-10-44.8(a)(1) and 41-10-44.9.	§40-18-71; Act 93-852	
810-3-7103	Job Development Fee	(4)(a) shall apply the limitation in section (3) above on a calendar year basis. Accordingly, if an	§40-18-71; Act 93-852	
	·	(4)(b) shall base its computation of the aggregate Job Development Fee which it may withhold	,	
810-3-7103	Job Development Fee	from employees wages on an estimate of its state corporate income tax liability for such year;	§40-18-71; Act 93-852	
810-3-7103	Job Development Fee	(4)(c) shall determine the actual amount of the aggregate Job Development Fee which it was	§40-18-71; Act 93-852	
		(4)(d) shall, if the aggregate Job Development Fee withheld exceeds the maximum allowable		
		pursuant to the limitation of section (3) above, remit the excess Job Development Fee, plus appropriate interest in accordance with Section 40-1-44, to the Department by the due date of		
810-3-7103	Job Development Fee	the company's next corporate income tax return (without regard to extensions).	§40-18-71; Act 93-852	
810-3-7103	Job Development Fee	(4)(e) shall not be entitled to any adjustment of its aggregate Job Development Fee if the amount	§40-18-71; Act 93-852	
		(5) Upon notification by the State Industrial Development Authority that an employer has been		
		authorized to withhold a Job Development Fee, the Department shall issue such employer a		
		withholding tax coupon booklet containing forms and instructions for reporting the Job		
		Development Fee and Alabama income tax withheld. This booklet shall also contain instructions		
810-3-7103	Job Development Fee	for reconciling an employer's yearly withholding amount when a Job Development Fee and/or Alabama income tax has been withheld.	§40-18-71; Act 93-852	
810-3-7103	Job Development Fee	(6) Employers who are authorized to withhold a Job Development Fee are subject to the same	§40-18-71; Act 93-852	
		(2) If an employee's earnings are partly from exempt work and partly from work subject to	,	
		withholding, tax should be withhold either from all or from none of his earnings. Tax should be		
		withheld from all of his earnings if one-half or more of his time is spent in nonexempt work; there		
810-3-7201	Included And Excluded Wages		§§40-2A-7(a)(5), 40-18-72	
810-3-73.101	Security Instrument	(1) Alabama law requires all provisional construction employers to provide a bond of not less than (2) The required bond instrument may be in the form of a Surety Bond, Cash Bond, or other	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	
	Security Instrument	bonding or credit device deemed acceptable by the Commissioner of Revenue. The bond		
810-3-73.101	Requirements	instrument must be posted and filed per Alabama Department of Revenue policy.	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	<u> </u>
810-3-73.101	Security Instrument	(3) If the Commissioner of Revenue determines that the bond instrument filed is insufficient to	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	
	Compliance Requirements			
	And Procedures Concerning	(1) A provisional construction employer is defined in Section 40-18-70, Code of Ala. 1975, and Rule		
810-3-73.102	Provisional Construction Employers	810-3-7003. For purposes of this regulation, the party contracting with a provisional construction employer shall be referred to as the contractor.	\$\$40.40.73.4 (A-+ 2007.400).40.24.7(-)(F)	
810-3-73.102	Compliance Requirements	employer stati be referred to as the contractor.	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	
	And Procedures Concerning	(2) Section 40-18-73.1, Code of Ala. 1975, and Rule 810-3-73.101 require a provisional		
	Provisional Construction	construction employer to provide a bond to the Alabama Department of Revenue and specify the		
810-3-73.102	Employers	proper format and the required amount of the bond.	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	(
	Compliance Requirements			
	And Procedures Concerning Provisional Construction	(3) The bond must be transmitted to the Alabama Department of Revenue with a coversheet,		
810-3-73.102	Employers	which provides:	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	
010 5 75:1 :02	Employers	(4) The bond coversheet must provide a statement, signed by the owner, partner, corporate	33.0.10.73.1 (1.0.1.2007.133), 10.27.7(4)(3)	
		officer or member of the provisional construction employer which authorizes the Alabama		
	Compliance Requirements	Department of Revenue to disclose the Alabama withholding tax filing, reporting, and payment		
	And Procedures Concerning	compliance of the provisional construction employer to either the contractor, surety or financial		
040 0 704 00	Provisional Construction	institution named on the bond coversheet, as required in order to administer Section 40-18-73.1,	5540 40 70 4 (4) 2007 400) 40 24 7()/5)	
810-3-73.102	Employers Compliance Requirements	Code of Ala. 1975.	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	
	And Procedures Concerning	(6) The provisional construction employer shall provide the contractor with the Notice of		
	Provisional Construction	Compliance prior to the contractor making the first withdrawal or payment to the provisional		
810-3-73.102	Employers	construction employer.	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	
	Compliance Requirements	(7)(a) Any construction employer that does not fall under the provisional construction employer		
	And Procedures Concerning	requirements shall be required to provide the contractor with an Affidavit of Provisional		
910 2 72 1 02	Provisional Construction	Construction Employer Exemption prior to the contractor making the first withdrawal or payment to the construction employer.	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	
810-3-73.102	Employers	to the construction employer. (7)(b) If a construction employer executes an Affidavit of Provisional Construction Employer	3340-10-73.1 (ACT 2007-199), 40-2A-7(a)(5)	
		Exemption on the basis that 50 or more employees will not be employed within the first twelve		
		months of a construction contract but underestimates and employs 50 or more within the first		
		year period, the construction employer must notify the Department of Revenue. Notification must		
	Compliance Requirements	be made within 30 days of employing 50 employees in Alabama in a construction contract, the		
	And Procedures Concerning	cost of which is part of the capital cost of a qualifying entity as defined in Section 40-9D-3, Code of		
810-3-73.102	Provisional Construction Employers	Ala. 1975. The Department of Revenue may require the construction employer to provide a bond to the Department of Revenue.	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	
010-3-73.102	Compliance Requirements	to the department of nevenue.	3370 10-73.1 (ACC 2007-133), 40-2A-7(3)(5)	
	And Procedures Concerning	(8) The contractor will be required to retain all affidavits and compliance notices as required by		
	Provisional Construction	Departmental Rule 810-3-7002 and shall make the contractor records available to the Alabama		
810-3-73.102	Employers	Department of Revenue.	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	
		(9) If the construction employer does not provide the contractor with a Notice of Compliance or		
		Affidavit of Provisional Construction Employer Exemption, the contractor must retain from the		
	Compliance Paguiroment-	payments made to the construction employer an amount equal to ten percent of the contract		
	Compliance Requirements And Procedures Concerning	amount. Unless an extension is approved by the Alabama Department of Revenue, the retained amount must be remitted to the Alabama Department of Revenue for the payment of Alabama		
	Provisional Construction	withholding taxes owed by the construction employer within thirty days of the effective date of		
810-3-73.102	Employers	the contract entered into between the contractor and the construction employer.	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	

Rule Citation	Short Description	Producer Total	Charles and Australia	# of Discretionary Regulatory Restrictions
Rule Citation	Short Description	Regulatory Text (11) If the bond instrument is cancelled, expires, or is deemed unacceptable by the Commissioner	Statutory Authoity	Regulatory Restrictions
		of Revenue prior to the construction employer no longer being deemed a provisional construction employer, and a replacement bond instrument is not received by the Department within 15 days		
		of the cancellation or expiration of the bond instrument, the provisional construction employer		
		will be deemed in noncompliance of Section 40-18-73.1, Code of Ala. 1975 and the Notice of		
		Compliance will be revoked. The provisional construction employer and the contractor will be notified of the revocation of compliance and the contractor will be required to retain an amount		
		equal to ten percent of the remaining total contract amount, as stated in the contract between		
	Compliance Requirements	the contractor and the provisional construction employer, for payment of the provisional construction employer's Alabama withholding taxes, interest and penalties due the State of		
	And Procedures Concerning	Alabama. Unless an extension is approved by the Alabama Department of Revenue, the retained		
810-3-73.102	Provisional Construction Employers	amount must be remitted to the Alabama Department of Revenue within thirty days of receiving the revocation of notice of compliance from the Commissioner of Revenue.	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	0
810-3-73.102	Employers	(12) If the Department of Revenue determines that a construction employer falls under the	3940-10-73.1 (ACC 2007-133), 40-2A-7(a)(3)	0
		provisional construction employer requirements, and is not in compliance with Section 40-18- 73.1, Code of Ala. 1975, the Department of Revenue will notify the construction employer and the		
		contractor that the construction employer is not in compliance with the bond required to retain		
		an amount equal to ten percent of the remaining total contract amount, as stated in the contract		
		between the contractor and the provisional construction employer, for payment of the provisional construction employer's Alabama withholding taxes, interest and penalties due the State of		
	Compliance Requirements	Alabama. Unless an extension is approved by the Alabama Department of Revenue, or the		
	And Procedures Concerning Provisional Construction	Department notifies the contractor that the provisional construction employer has come into compliance, the retained amount must be remitted to the Alabama Department of Revenue		
810-3-73.102	Employers	within thirty days of receiving a notice of noncompliance from the Commissioner of Revenue.	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	0
		(1) Every employee is required to furnish his or her employer an Alabama withholding tax exemption certificate Form A4 at the time of employment showing the number of exemptions		
		claimed. The number of exemptions claimed may not exceed the number of exemptions to which		
		the employee is entitled to claim under Section 40-18-19, Code of Ala. 1975. A Form A4 exemption certificate is considered a component of payroll records and should be maintained in accordance		
	Withholding Exemption	with Rule 810-3-7002 Retention of Payroll Records. Exemption certificates should be kept with		
810-3-7301	Certificates	the employees personnel file.	§§40-2A-7(a)(5), 40-18-73	0
		(4) An employer is not required to deduct and withhold tax on the wages of an employee if the employee certifies on Form A4-MS that the employee qualifies for an exemption under the		
		Military Spouses Residency Relief Act. This exemption applies to the spouse of a service member		
		who is present in Alabama in compliance with military orders and who maintains domicile in another state. Employees must provide their employer with a valid military identification.		
		Employers will report the employee's wages on Form W2 reflecting the state of legal residency		
810-3-7301	Withholding Exemption Certificates	shown on the spouses Form DD-2058 or current leave and earnings statement. Employers must keep a copy of these forms on file.	§§40-2A-7(a)(5), 40-18-73	0
810-3-7301	Certificates	(5) Pursuant to the requirements of Section 40-18-73, Code of Ala. 1975, employers must provide	3340-2A-7 (a)(3), 40-10-73	0
		to the Alabama Department of Revenue, no later than 60 days from the date the employee begins		
	Withholding Exemption	employment, a copy of any withholding exemption certificates where an employee claims eight (8) or more exemptions. Failure to provide this information within the above stated time period		
810-3-7301	Certificates	shall subject the employer to the "failure to timely file" penalty of \$50 per certificate.	§§40-2A-7(a)(5), 40-18-73	0
		(6)(a) In the event an employee inflates the number of exemptions allowed under Section 40-18- 73, Code of Ala. 1975 on Form A4 in order to reduce their withholding or falsely claims an		
	Withholding Exemption	exemption from withholding tax on Form A4-MS, the employee shall be subject to a penalty of		
810-3-7301	Certificates	\$500 for such action pursuant to the provisions of Section 40-29-75, Code of Ala. 1975. (6)(b) Any person who fails to comply with the requirements of this section also shall be subject to	§§40-2A-7(a)(5), 40-18-73	0
	Withholding Exemption	the penalties provided in Section 40-2A-11, <u>Code of Ala. 1975</u> , and/or <u>may</u> be subject to criminal		
810-3-7301	Certificates	prosecution. (1) Every employer required to deduct and withhold tax from the wages of employees under §40-	§§40-2A-7(a)(5), 40-18-73	0
		18-71, Code of Ala. 1975, and those persons required to withhold income tax on proceeds of a		
810-3-7401	Withholding Returns And Payments	wager pursuant to §40-18-91 and payers who have elected to voluntarily withhold income tax, shall remit such withheld taxes to the Department as follows:	§§40-2A-7(a)(5), 40-18-74, 40-18-91	0
010 0 7 1 101		(1)(a) Form A-6 must be filed and the tax withheld remitted by every withholding tax agent if the	33 10 23 17 (4)(5); 10 10 7 1, 10 10 31	J
		amount withheld in either the first or second month of any calendar quarter exceeds one thousand dollars (\$1,000.00). Form A-6 must cover only one month. Monthly withholding tax		
		returns (Form A-6) and monthly withholding tax payments are required only for those months in		
		which the tax withheld in that month exceeds one thousand dollars (\$1,000.00). Amounts withheld which do not exceed one thousand dollars may also be remitted monthly; however, such		
	Withholding Returns And	payments must be accompanied by Form A-6 Unless prior approval has been obtained from the		
810-3-7401	Payments	Department of Revenue, only one payment and one Form A-6 may be filed each month.	§§40-2A-7(a)(5), 40-18-74, 40-18-91	0
		(1)(b) Form A-1 "Employer's Quarterly Return of Income Tax Withheld" must be filed by every withholding tax agent and payment made of the total amount of tax withheld, less any tax		
		previously remitted on Form A-6, on or before the last day of the month following the end of the		
	Withholding Returns And	calendar quarter. Form A-1 must accompany all quarterly payments of amounts withheld. Unless prior approval has been obtained from the Department of Revenue, only one payment and one		
810-3-7401	Payments	Form A-1 may be filed each quarter.	§§40-2A-7(a)(5), 40-18-74, 40-18-91	0
		(1)(c) Unless prior approval has been granted by the Department, employers and withholding tax agents must use preprinted Forms A-1 and A-6 provided by the Department. Employers and		
	Withholding Returns And	withholding tax agents must contact the Department in order to obtain approval to produce their		
810-3-7401	Payments	own forms. (2) Form A-1 must not include more than one calendar quarter of the year. A portion of one	§§40-2A-7(a)(5), 40-18-74, 40-18-91	0
	Withholding Returns And	calendar quarter <u>may not</u> be included with a portion of another calendar quarter in a single		
810-3-7401	Payments	return, even though the entire period does not exceed three months.	§§40-2A-7(a)(5), 40-18-74, 40-18-91	0
		(3) A withholding tax agent who temporarily ceases to withhold tax, including an employer engaged in seasonal activities, shall continue to file returns unless the withholding tax account is		
	Withholding Returns And	made inactive. A quarterly return shall be filed by the employer or withholding tax agent for each		
810-3-7401	Payments Withholding Returns And	quarter even though no tax has been withheld. (4) If an employer or withholding tax agent ceases to pay wages or withhold tax, the last Form A-1	§§40-2A-7(a)(5), 40-18-74, 40-18-91	0
810-3-7401	Payments	or Form A-6 filed must be marked "Final Return" in the space provided on the return.	§§40-2A-7(a)(5), 40-18-74, 40-18-91	0
		(5) Employers or withholding tax agents may submit their monthly withholding tax returns (Form A-6) and payment and their quarterly withholding tax returns (Form A-1) and payment		
		electronically. Electronic returns and payments must be submitted through the Department's		
810-3.74.01	Withholding Returns And	website. Employees or withholding tax agents making withholding tax payments of \$750 or more are required to file the payment and return electronically.	8840-24-7(a)(5) 40 19 74 40 19 01	
810-3-7401	Payments	(6) Employers or withholding tax agents, who are required to submit their withholding tax	§§40-2A-7(a)(5), 40-18-74, 40-18-91	1
		electronically, must also file their withholding tax returns electronically. Withholding tax		
		payments may be voluntarily submitted electronically; however, if the payment is submitted electronically, the withholding tax return must also be submitted electronically. Electronic		
	Magabbalding P	payments submitted without an electronic return are subject to the failure to timely file return		
810-3-7401	Withholding Returns And Payments	penalty. Employers and withholding tax agents who are not required to file electronically and choose to send a check must also send an approved paper withholding tax coupon.	§§40-2A-7(a)(5), 40-18-74, 40-18-91	n
	,	and a second second second and approved paper within during tax couport.	199 (0)(0), 10 10 17, 70 10 91	1

B 1 60 11	Chart Danwinking			# of Discretionary
Rule Citation	Short Description	Regulatory Text [7] Accountants or tax filing services who file withholding tax returns and payments on behalf of	Statutory Authoity	Regulatory Restrictions
	Withholding Returns And	employers must register with the Department as a bulk filer and must utilize their bulk filer registration when filing withholding tax returns on behalf of their clients.		
810-3-7401	Payments	(1)(a) Each employer, on or before January 31 of each year or within thirty days after termination	§§40-2A-7(a)(5), 40-18-74, 40-18-91	0
810-3-7501	Withholding Statement Furnished Employees	of the employment, shall furnish each employee a withholding statement (Form W-2) for the preceding year, in duplicate, showing:	§§40-2A-7(a)(5), 41-10-44.8(a)(2), 41-10-44.8	0
810-3-7501	rumished Employees	(1)(a)(7) Qualifying severance payments exempt from Alabama income tax pursuant to Section 40-	9940-2A-7(a)(3), 41-10-44.8(a)(2), 41-10-44.8	0
810-3-7501	Withholding Statement Furnished Employees	18-19.1, Code of Ala. 1975, must not be shown on the Form W-2 as Alabama wages, but must be disclosed on the form as "Exempt Severance Payments," which can be abbreviated as "ESP."	\$\$40.24.7(a)(5).41.10.44.9(a)(2).41.10.44.9	0
810-3-7501	rumsneu Employees	(1)(b) Each person paying proceeds from a wagering transaction subject to withholding as	§§40-2A-7(a)(5), 41-10-44.8(a)(2), 41-10-44.8	0
		described in Section 40-18-91, Code of Ala. 1975, shall furnish the recipient a statement of the amount of winnings subject to withholding and the amount of tax withheld in the same manner		
		and at the same time as required by U.S. Treasury Department Regulation 31.3402(q)-1(f). A true		
	Withholding Statement	and correct copy of such statement required to be furnished by said Treasury regulation, together with a statement of the amount of Alabama income tax withheld pursuant to Section 40-18-91,		
810-3-7501	Withholding Statement Furnished Employees	Code of Ala. 1975, shall be sufficient.	§§40-2A-7(a)(5), 41-10-44.8(a)(2), 41-10-44.8	0
		(1)(c) If it becomes necessary to correct a Form W-2 after it has been delivered to an employee,		
		the new statement should be marked "Corrected by Employer." IRS Form W-2C may be used for this purpose. If the withholding statement is lost or destroyed, the employer is authorized to		
	Mish halding Chahaman	furnish substitute copies to the employee; however, each substitute must be marked "Reissued by		
810-3-7501	Withholding Statement Furnished Employees	Employer." A copy of each corrected statement must be filed promptly with the Department. A copy of reissued statements should not be filed with the Department.	§§40-2A-7(a)(5), 41-10-44.8(a)(2), 41-10-44.8	1
	Fitzerian Of Time For Filing	On written application by the taxpayer, extensions of uo to thirty days may be granted with		
	Extensions Of Time For Filing Reports Under Withholding	respect to required reports under Section 40-18-75, Code of Ala. 1975. Requests for extension should state the reason the extension is needed, and should be mailed in		
810-3-7502	Laws	time to receive consideration by the Department prior to the due date for the report.	§§40-2A-7(a)(5), 40-18-75(c)	0
		(1) On or before the last day of January each year, every withholding tax agent who has paid Alabama wages of \$1,500 or more or has withheld Alabama income tax, must file with the		
	Annual Returns Of	Department of Revenue the wage and tax information as described in Rule 810-3-7501 for the		
810-3-7503	Withholding Tax Information	previous calendar year. This submission consists of two parts: (1)(b) A copy of Form W-2 for each employee (see Rule 810-3-7501), and/or a copy of each	§§40-2A-7(a)(5), 40-2A-11, 40-18-75, 40-18-9	0
		statement required by Rule 810-3-7501 to be furnished to a recipient of proceeds from a wager		
	Annual Returns Of	subject to withholding pursuant to §40-18-91, Code of Ala. 1975. If tax has been withheld from a non-wage payment, a copy of the Form 1099 used to report this payment must be submitted. See		
810-3-7503	Withholding Tax Information	Rule 810-3-7504.	§§40-2A-7(a)(5), 40-2A-11, 40-18-75, 40-18-9	0
	Annual Returns Of	(1)(b)(1) All employers and withholding agents submitting 25 or more Forms W-2 and/or information returns, if Alabama income tax has been withheld, must submit this information and		
810-3-7503	Withholding Tax Information	Form A-3 electronically through the Department's web site.	§§40-2A-7(a)(5), 40-2A-11, 40-18-75, 40-18-9	0
810-3-7503	Annual Returns Of Withholding Tax Information	(i) Withholding agents submitting less than 25 10 wage and tax statements and/or information returns may voluntarily submit this information electronically.	§§40-2A-7(a)(5), 40-2A-11, 40-18-75, 40-18-9	1
010 3 73 .03	Annual Returns Of	(2)(a) Any person who fails to comply with the requirements of this section <u>shall</u> be subject to the	3340 24 7(0)(3), 40 24 11, 40 10 73, 40 10 3	1
810-3-7503	Withholding Tax Information	penalties provided for in §40-2A-11, <u>Code of Ala. 1975</u> . (1) Alabama income tax is not required to be withheld from retirement distributions, pensions,	§§40-2A-7(a)(5), 40-2A-11, 40-18-75, 40-18-9	0
		interest payments or other payments which are not wage payments. However, voluntary		
		withholding of Alabama income tax from such payments is permissible. If the election to voluntarily withhold Alabama income tax is made, procedures outlined in this rule must be		
810-3-7504	Voluntary Withholding	followed.	§§40-2A-5(a)(5); 40-18-75	0
040 2 75 04	Malandara Militaria andrea	(2) <u>Remitting Tax Withheld.</u> Tax withheld voluntarily <u>must</u> be remitted to the Department in the	\$\$40.24 F/-VFV 40.40 7F	
810-3-7504	Voluntary Withholding	same manner and at the same time as described in §40-18-74, <u>Code of Ala. 1975</u> . (3) <u>Statement To Be Furnished Recipient</u> . On or before January 31 of the year following a non-	§§40-2A-5(a)(5); 40-18-75	0
040 2 75 04	Valuntary Withholding	wage payment from which Alabama income tax was voluntarily withheld, the payer shall issue the	\$\$40.24 E/-\/E\\ 40.40.7E	
810-3-7504	Voluntary Withholding	recipient a Form 1099 showing the following information: (4)(a) On or before the last day of January of the year following a non-wage payment from which	§§40-2A-5(a)(5); 40-18-75	0
		Alabama income tax was voluntarily withheld, the payer shall file with the Department a copy of		
		the statement described above in paragraph (3). Such statement must be accompanied by Form A- 3, Annual Reconciliation of Alabama Income Tax Withheld. This statement must be filed in the		
810-3-7504	Voluntary Withholding	same manner and at the same time as described in § 40-18-75.	§§40-2A-5(a)(5); 40-18-75	0
		(4)(b) If Alabama income tax has been withheld from wages and reported on Form W-2 and also withheld from non-wage payments and reported on Form 1099, such statements must be		
810-3-7504	Voluntary Withholding	submitted in a combined report with the Form A-3 as detailed in Rule 810-3-7503.	§§40-2A-5(a)(5); 40-18-75	0
		(2) If the third-party payer has remitted tax on behalf of an employer, the payer must submit a listing to the Department of appropriate accounts to be credited for withholding tax payments.		
		After receiving this list, the Department will transfer tax withheld from the third-party payer's		
	Third-Party Reporting	withholding tax account to the appropriate employer's withholding tax account. The listing submitted by the third-party payer must include the following information for each employer's		
810-3-7505	Requirements Third Party Paparting	withholding tax account to be credited:	§§40-2A-7(a)(5), 40-18-75	0
810-3-7505	Third-Party Reporting Requirements	(3) The information required by paragraph (2), above, <u>must</u> be filed by the last day of January of the year following the calendar year in which the tax was withheld.	§§40-2A-7(a)(5), 40-18-75	0
	Third Party Poparting	(4) If a third-party payer has paid wages and withheld tax on behalf of an employer and has		
810-3-7505	Third-Party Reporting Requirements	notified the Department as described in paragraph (2), above, the employer <u>must</u> include such wages and tax withheld on W-2 forms issued by the employer.	§§40-2A-7(a)(5), 40-18-75	0
		(1) Any person required under §40-18-71, <u>Code of Ala. 1975</u> , and/or §40-18-91 to withhold,		
810-3-7601	Liability For Tax Withheld	account for, and pay over income tax <u>shall</u> be liable for the tax required to be withheld. (1)(b) Any income tax withheld <u>shall</u> be deemed to be held in trust for the State of Alabama. See	§§40-2A-7(a)(5), 40-2A-11, 40-18-71, 40-18-7	0
810-3-7601	Liability For Tax Withheld	§40-18-74(c).	§§40-2A-7(a)(5), 40-2A-11, 40-18-71, 40-18-7	0
		(4) When computing the amount of a withholding tax refund or credit, the amount of withholding		
040 2 77 6:	Withholding Tax Refunds To	remitted for a particular period shall include only amounts remitted to the Department.	\$\$40.34.7/-VE\ 40.40.44.0/.VE\	
810-3-7701	Employers	Employers shall not receive refunds or credits for amounts withheld as Job Development Fees. (3) Interest on overpayments of tax shall not begin to accrue until 90 days after the due date for	§§40-2A-7(a)(5), 40-10-44.8(a)(2), 41-10-44.8	0
810-3-7901	Overpayment Of Tax	filing the return or the date the return is filed, whichever is later.	§40-18-79	0
	Reporting And Calculating	(3) PROCEDURE. For tax periods beginning on or after January 1, 1993, an income tax credit equal to 20 percent of the actual costs of education of a qualified employee shall be provided to an		
	Credit For Approval Basic Skills	employer who provides or sponsors a basic skills education program approved by and in		
810-3-13502	Education Program Reporting And Calculating	compliance with the rules and regulations established by the Alabama Department of Education.	§40-18-135	0
	Credit For Approval Basic Skills	(4) At the time of filing any tax return with the Department in which the education credit is		
810-3-13502	Education Program Reporting And Calculating	claimed, the person signing the tax return <u>shall</u> file with the Department a statement indicating:	§40-18-135	0
	Credit For Approval Basic Skills	(5) The income tax credit available <u>shall</u> be limited to the amount of the employer's income tax		
810-3-13502	Education Program Reporting And Calculating	liability for the taxable year as computed without regard to this regulation. (6) No income tax credit shall be granted pursuant to this article to any employer of an employee	§40-18-135	0
	Credit For Approval Basic Skills	participating in basic skills education program if the employer receives or requires reimbursement		
810-3-13502	Education Program	or any form of remuneration for any cost of the education.	§40-18-135	0

Cognitive moves for Costs of C	Dula Citatian	Chart Description	Paralettus Total	Charles and Araba alar	# of Discretionary Regulatory Restrictions
189 1 31 10 0 A Content of an Protection of the Content of the Con	Rule Citation	Short Description	Regulatory Text (4)(b) Amount of credit. The credit allowed <u>shall</u> be an amount equal to one dollar (\$1) per ton	Statutory Authoity	Regulatory Restrictions
Septiminary of the company of the co	010 2 125 02			\$\$40.24.7/-\/F\\ 40.40.F7	
Security Company of the Company of t	810-3-13303	TOT Alabattia Coal Froducer.	p	9940-2A-7(d)(3), 40-10-37	Ü
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Sex. 145.0.0.1 Observation control for control of the control of			base years of participants. Upon filing the first tax return of the new or surviving corporation, the		
Comparison Com	910 2 125 02			8840 24 7/2\/E\ 40 19 E7	0
193 2 B D D A CANADA CA	810-3-13303		(4)(g)(2) In the event of a merger/acquisition between corporations having no established base	3340-2A-7 (a)(3), 40-10-37	O O
There rebrobations to all principles of the control	810 2 125 02	The state of the s		\$\$40.24.7/a\/E\ 40.19.E7	0
Section 1 to Loc. 2. Whites the heliabitation of the Control of Control o	810-3-13303			9940-2A-7(d)(3), 40-10-37	0
Control Challestation Tax. Co	910 2 126 01			6640 24 7/2)(E): Title 40 Chapter 9E Article	0
sistore Rehabilitation 1st 2012—1	810-3-13001	General Guidennes	(2)(f) Recipient Tax Credit Certificate. A form, promulgated by the Department that is issued to an	gg40-2A-7(a)(3), Title 40, Chapter 31, Article	U
Section Of 2013— Section (Control of 2015)— Section (Con		Historic Rehabilitation Tax			
Section Publishipsion Tax Copin Tomor Approximant. A worther content between the Transferred and the T					
Oped 10 (2011)— Deposition of the foliation of Table 10 (2012)— Deposition of Table 10 (2012)— Deposit	810-3-13601			§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
Interior Enhabilitation Tay (Cell CV 2012)— (Cell CV 20		Credit Of 2013 –	provides the following information, but <u>may</u> also contain such other information as the		
Security Rehabilisation Tay Control Goldstein Security Sec	810-3-13601	General Guidelines	· · ·	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
180.3-136-0.0 (General Guodelinese) White SED 9-216-0.00(), mind 180.0 (C. ph. Compress of Present Cut Hard beare issued at Tax Credit Certificate to shall forward a copy of the Tax Credit Certificate to the Department within 30 does from the date of issuence. If there is more within 1900 of the compress of the com		Historic Rehabilitation Tax			
(2) The Conner of a Project both has been sound a Tax Cerdit Contribute on the Department within 12 days from the deer of grown, or Schools and Contribute on the Contribute of the Contribute o	910 2 126 01			6640 24 7/2)/5): Title 40 Chapter 95 Article	0
than one Downer of the Progect, or the Covers is a pass-through eatiny, an Allaccian Schooland with the Covers of the Covers is a pass-through the Covers is a pass-through the Covers of the Covers in Covers of Covers of the	310 3 13001	Tanciar Guidelines	(2) The Owner of a Project that has been issued a Tax Credit Certificate shall forward a copy of the	33.0 2A /(a)(3), Trac 40, Chapter 31, Article	0
Institution (Residualisation Tax Control (2733— Auditability, Claiming And Auditability, Claiming And Institution (Residualisation Tax Control (2731)— Institution (Residualisation Tax					
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restoric Rehabilitation Tat Credit of 2013 - 102-3136-02 Transferred Line Property Statement of the Centre Control Certificate on the Property Statement of the Centre Control Certificate on the Property Statement of the Centre Control Certificate on the Property Statement of the Centre Centre Certificate (the Property Statement of the Centre	810-3-13602			§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
Instance Rehabilitation Tax Cell Certificate Passes and Engineer 1 Applications of the Centre of Passes and Engineer 1 App					
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	810-3-13702			§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
	Historic Rehabilitation Tax		,	
	Credit Of 2017 - Availability, Claiming And Transferability	(4) A taxpayer must apply the entire tax credit against the Income Tax imposed by Chapter 18 for the taxable year in which the certified rehabilitation is placed in service. Where the taxes owed by		
	Of The Historic Rehabilitation	the taxpayer are less than the tax credit, the taxpayer shall be entitled to claim a refund for the		
810-3-13702	Tax Credit	difference. The tax credit cannot be carried forward to any subsequent tax year. (6) Any tax credit transferred shall be at the value of at least eighty-five percent (85%) of the	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
		present value of the tax credits. The present value shall be determined by discounting the face		
	Historic Rehabilitation Tax Credit Of 2017 - Availability,	value of the tax credit to account for the time value of money considering the time between the date the tax credit is transferred and the due date of the Transferee's Alabama Income Tax Return		
	Claiming And Transferability	for the tax year the credit must be claimed using a discount rate equal to the federal short-term		
	Of The Historic Rehabilitation	rate plus three (3) percentage points in effect as of the first of the month the tax credit is		
810-3-13702	Tax Credit	transferred. (7) Prior to the effectiveness of a transfer, the Transferor shall file a Transfer Statement with the	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
		department along with a copy of the draft or final Transfer Agreement(s), a copy of the Tax Credit		
		Certificate and a \$1,000 fee for each Transferee listed on the Transfer Statement. Unless previously filed, the Transferor shall also file a copy of the executed Transfer Agreement with the		
		department no later than 30 days after the agreement has been executed. The department shall		
	Historic Rehabilitation Tax Credit Of 2017 - Availability,	issue a Transfer Tax Credit Certificate to each Transferee for the amount listed on the Transfer Statement within 30 days after receipt of the executed Transfer Agreement. If the amount of the		
	Claiming And Transferability	Transferee's tax credit listed in the agreement is different from the Transfer Statement originally		
	Of The Historic Rehabilitation	filed with the department, the Transferor shall submit an amended Transfer Statement with the		
810-3-13702	Tax Credit Historic Rehabilitation Tax	executed agreement.	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
	Credit Of 2017 – Improperly			
	Obtained Historic Rehabilitation Tax Credits And	(2) The Department shall have the right to audit and assess 100% of any credit improperly obtained by the Owner. Any liability resulting therefrom shall apply against the Owner initially		
	Recapture Of Historic	awarded the Tax Credit Certificate and not any subsequent Transferee of the tax credit pursuant		
810-3-13703	Rehabilitation Tax Credits	to Section 40-9F-33. (3) Recapture of the credit shall apply against the taxpayer who utilizes the credit. The Owner shall	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
		report any recapture event to the Department, the Commission and the taxpayer. In the case of a		
		Project which meets the requirements of, and a taxpayer in fact claims, the rehabilitation credit		
		associated with the Project under Title 26, Section 47 of the Internal Revenue Code (the "Federal Historic Credit"), recapture and any related adjustments of basis due to recapture shall occur		
		when and if recapture occurs with respect to the Federal Historic Credit and the amount of the		
	Historic Rehabilitation Tax Credit Of 2017 – Improperly	recapture of the credit, and any required basis adjustments shall be proportionate to the recapture of the Federal Historic Credit. In all other cases, recapture occurs when the Project fails		
	Obtained Historic	to meet the definitions of a Certified Historic Structure or a Certified Historic Residential Structure		
	Rehabilitation Tax Credits And	pursuant to Section 40-9F-31, and recapture and any related adjustments of basis due to		
	Recapture Of Historic Rehabilitation Tax Credits	recapture shall be governed by principles which correspond to those applicable to the Federal Historic Credit under Title 26 Section 50 of the Internal Revenue Code.	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
	Qualification Requirements			
810-3-16001	For S Corporations	(1)(a)(1) a valid election <u>must</u> be in effect under I.R.C. § 1362, and (1)(a)(2) all nonresident shareholders who hold any stock interest in the electing corporation	Act 89-837	0
		during any part of the tax year of the corporation must execute a consent agreement to report		
810-3-16001	Qualification Requirements For S Corporations	their share of the Alabama S corporation Alabama income to this state and pay any tax due thereon.	Act 89-837	0
	Qualification Requirements	(4)(a) The consent agreement (Schedule NRA) to be executed by all nonresident shareholders		_
810-3-16001	For S Corporations Qualification Requirements	 shall contain the following information: (4)(b) If the stock is held by multiple owners (such as joint owners), each owner must execute a 	Act 89-837	0
810-3-16001	For S Corporations	separate consent agreement.	Act 89-837	0
		(4)(d) Any nonresident shareholder may, by power-of-attorney, authorize anyone to execute the required consent agreement on behalf of the shareholder. Such power-of-attorney, to be		
		effective, must be filed with the Department on or before the due date (with extensions) of the		
		first return in which a consent agreement is being executed under the power-of-attorney. The power-of-attorney need be filed only once and remains valid until the expiration date specified		
		therein or until notice of revocation, cancellation or modification is received by the Department.		
810-3-16001	Qualification Requirements For S Corporations	Such power-of-attorney may be in any form sufficient to indicate the intent of the parties, and must be authenticated in the manner prescribed in subparagraph (a)4. above.	Act 89-837	0
010 3 100 .01	Tot 5 corporations	(5)(b) The corporation will file a return on Form 20S for each year it qualifies as an Alabama S	ACC 03 037	o de la companya de
		corporation. The S return will be due at the same time as other Alabama corporation income tax returns are due. An Alabama Schedule K-1 must be attached for each shareholder who held any		
		stock interest in the Alabama S corporation during the taxable year, showing the shareholder's		
		legal place of residence, and detailing the shareholder's pro rata share of the corporation's		
		separately stated and nonseparately stated income and deductions attributed to Alabama (see Reg. 810-3-3102. for attribution of income to Alabama). The provisions of Reg. 810-3-3902		
	Qualification Requirements	relating to extensions of time to file corporation returns are equally applicable to an Alabama S		
810-3-16001	For S Corporations	corporation. (4)(c) For tax years beginning after December 31, 1996, Alabama S corporations which conduct	Act 89-837	0
		business in more than one state shall compute the income, loss, deductions and credits to be		
810-3-16101	Computation Of Taxable Income	attributed to Alabama in the same manner as provided in accordance with the Multistate Tax Compact, Chapter 27, Title 40, Code of Ala. 1975.	§§40-18-161, 40-2A-7(a)(5)	n
		(4)(e)(3) For tax years beginning on or after January 1, 1997, an Alabama S corporation doing	(-/\-/	, and the second
	Computation Of Taxable	business in more than one state shall complete the necessary schedules of Form 20S to compute the apportionment ratios and to apportion and allocate income, loss, deductions, and credits		
810-3-16101	Income	among the states in which the corporation does business.	§§40-18-161, 40-2A-7(a)(5)	0
810-3-16101	Computation Of Taxable Income	(5) <u>Elections</u> . Any election required or permitted to be made with respect to the computation of income, deductions, credits, or allowances <u>shall</u> be made by the Alabama S corporation.	§§40-18-161, 40-2A-7(a)(5)	0
810-3-16101 810-3-16102	LIFO Recapture	(1) <u>Definitions</u> . For purposes of this regulation, the following definitions <u>shall</u> apply:	9940-18-161, 40-2A-7(a)(5) Act 89-837	0
		(1)(a)(1) For purposes of subparagraph (a), the FIFO amount shall be determined by using the retail method if the corporation uses the retail method to determine the LIFO amount. If the		
		retail method if the corporation uses the retail method to determine the LIFO amount. If the corporation does not use the retail method to determine the LIFO amount, then the lower of cost		
810-3-16102	LIFO Recapture	or market method must be used to determine the FIFO amount.	Act 89-837	0
		(2)(a) Any C corporation which converts to S corporation status, and which used the LIFO inventory method for its last C corporation tax year, must include the LIFO recapture amount in		
810-3-16102	LIFO Recapture	gross income for the last taxable year for which it was a C corporation.	Act 89-837	0
810-3-16102	LIFO Recapture	(2)(b) Any amount included in gross income under paragraph (a) shall be included in the value of inventory by making the appropriate adjustments to basis.	Act 89-837	0
		(3)(a) The first installment must be paid on or before the unextended due date for filing the C		
810-3-16102	LIFO Recapture	corporation return for the last tax year before conversion to S corporation status. (1)(a) For taxpayers who are shareholders of an Alabama S corporation with a tax year which	Act 89-837	0
	In To Do C	began after December 31, 1996 and before January 1, 2011, each shareholder of an Alabama S		
810-3-16201	Income To Be Reported By Shareholders	corporation shall include in his individual Alabama income tax return each year his pro rata share of the:	§§40-2A-7(a)(5),40-18-162	0
	Income To Be Reported By	(1)(b)(1) Each resident shareholder <u>shall</u> include in his individual Alabama income tax return each		
810-3-16201	Shareholders	year his pro rata share of the:	§§40-2A-7(a)(5),40-18-162	0

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
Ruie Citation		(1)(b)(1)(iii) the Alabama resident's inclusion of both the separately stated and nonseparately	Statutory Authority	negulatory neotrictions
810-3-16201	Income To Be Reported By Shareholders	stated items shall be determined consistently with 40-18-162 and 40-18-14 and without regard to (a) above.	§§40-2A-7(a)(5),40-18-162	0
810-3-16201	Income To Be Reported By Shareholders	(1)(b)(2) Each nonresident shareholder <u>shall</u> include in his individual Alabama income tax return each year his pro rata share of the:	§§40-2A-7(a)(5),40-18-162	0
010 3 102 .01	Siturcifolders	(2) Any item included in the shareholder's pro rata share shall retain the same character as if	3340 2A 7(a)(3),40 10 102	0
		received directly by the shareholder from the source. For example, the shareholder's pro rata share of interest income earned by the Alabama S corporation from United States government		
010 2 162 01	Income To Be Reported By	obligations would be exempt to the shareholder as if received directly by that shareholder from the U.S. Government.	\$\$40.24.7/-\/\$\\ 40.40.462	
810-3-16201	Shareholders	(3)(a) The net loss to be deducted on the return may not exceed the shareholder's Alabama	§§40-2A-7(a)(5),40-18-162	0
810-3-16201	Income To Be Reported By Shareholders	adjusted basis in the stock of the Alabama S corporation, plus the shareholder's Alabama adjusted basis in any indebtedness of the Alabama S corporation to the shareholder.	§§40-2A-7(a)(5),40-18-162	0
320 0 202 102		(4) For taxpayers who are shareholders of an Alabama S corporation with a tax year which began	33 10 211 (2)(2)/10 20 202	-
		after December 31, 1996 and before January 1, 2011 each shareholder shall include in gross income their deemed distributive share of the income or loss of the Alabama S corporation		
		apportioned and allocated to Alabama. Therefore, no income from sources without Alabama is included and no credit or deduction is allowable to the shareholder or the Alabama S corporation		
	Income To Be Reported By	for income taxes paid by the shareholder or the corporation to any other state, local or foreign		
810-3-16201	Shareholders	government in connection with such income. (8)(a) If any person acquires stock in an Alabama S corporation by reason of the death of a	§§40-2A-7(a)(5),40-18-162	0
		decedent or by bequest, devise, or inheritance, then the treatment of any item of income of the S		
		corporation shall be determined in accordance with 26 U.S.C. §691, concerning recipients of income in respect of a decedents, which shall be applied as if the decedent had held directly his or		
810-3-16401	Adjustments To Basis Of Stock And Indebtedness	her pro rata share of such item. For interpretation of federal statutes adopted by the Alabama legislature, see Rule 810-3-1.101, Operating Rules.	§§40-2A-7(a)(5), 40-18-164	0
010 3 104 .01		(8)(b) The basis of any stock in an Alabama S corporation which is determined under §40-18-6	3340 2A 7(a)(3), 40 10 104	Ü
810-3-16401	Adjustments To Basis Of Stock And Indebtedness	<u>shall</u> be reduced by the portion of the value of the stock that is attributable to items constituting income in respect of a decedent.	§§40-2A-7(a)(5), 40-18-164	0
		(4)(b) The consent may be in any form which clearly reflects the shareholder's election under \$40-		
		18-166(b) to treat actual distributions as being first from accumulated earnings and profits, rather		
810-3-16601	Alabama Accumulated Adjustments Account	than a tax-free distribution from the Alabama Accumulated Adjustments Account, and must be notarized or otherwise authenticated before some officer authorized to administer oaths.	§§40-2A-7(a)(5), 40-18-166	0
	Alabama Accumulated	(4)(c) The consent must be attached to the return (Form 20S) of the Alabama S corporation for the		
810-3-16601	Adjustments Account Net Operating Loss Deduction	taxable year. (2) No carryforward and no carryback <u>shall</u> arise at the corporate level for a taxable year for which	§§40-2A-7(a)(5), 40-18-166	0
810-3-16801	For S Corporations.	a corporation is an Alabama S corporation. (2) In the case of a redemption, liquidation, or reorganization (including a divisive reorganization)	§§40-2A-7(a)(5), 40-18-168	0
		of an Alabama S corporation, the accumulated earnings and profits account (if any) shall be		
		increased or decreased accordingly. For example, if 50% of the fair market value of the assets of the Alabama S corporation are transferred to a new corporation, then 50% of the Alabama		
	Adjustments To Fernings And	accumulated earnings and profits account will also be transferred to the new corporation. In the		
810-3-16901	Adjustments To Earnings And Profits	case of a merger, the accumulated earnings and profits will be increased or decreased by the accumulated earnings and profits of the merged corporation.	§40-18-169	0
810-3-17402	Built-In Gains Tax	(1) For purposes of this rule, the following definitions shall apply: (2)(a) The tax shall not apply to any Alabama S corporation which has always been an Alabama S	§§40-2A-7(a)(5), 40-18-174	0
810-3-17402	Built-In Gains Tax	corporation.	§§40-2A-7(a)(5), 40-18-174	0
		(2)(b) The amount of any net recognized built-in gain taken into account for any taxable year shall not exceed the amount of the net unrealized built-in gain less any net recognized built-in gain for		
810-3-17402	Built-In Gains Tax	prior taxable years beginning in the recognition period. (2)(d) Any net operating loss carryforward arising in a tax year in which the corporation was a C	§§40-2A-7(a)(5), 40-18-174	0
		corporation and which would be deductible except for Section 40-18-168, Code of Ala. 1975, may		
		be used to offset the net recognized built-in gain for the taxable year. For purposes of this paragraph, the net recognized built-in gain shall be treated as taxable income. For tax years		
810-3-17402	Built-In Gains Tax	beginning prior to January 1, 1990, the maximum amount of net operating loss carryforward deductible in any tax year is \$600,000.	§§40-2A-7(a)(5), 40-18-174	0
810-3-17402	built in duins rax	(2)(e) Section 40-18-174(d)(5), Code of Ala. 1975, specifies that any items of income or deduction	3340-2A-7(a)(3), 40-10-174	0
		properly taken into account for any tax year in the recognition period but which are attributable to periods before the first taxable year for which the corporation was an Alabama S corporation		
		shall be treated as recognized built-in gains or losses for the tax year in which they are properly		
		taken into account. Therefore, "disposition of any asset" referred to in the definitions of "recognized built-in gain" and "recognized built-in loss" includes not only sales or exchanges but		
810-3-17402	Built-In Gains Tax	also any income recognition event which effectively relinquishes a taxpayer's right to claim or receive income.	§§40-2A-7(a)(5), 40-18-174	0
		(2)(e)(2) The amount of net unrealized built-in gain shall be adjusted for amounts treated as		_
810-3-17402	Built-In Gains Tax	recognized built-in gains or losses under this paragraph. (2)(g)(1) For purposes of subparagraph (g), in computing the amount of the net recognized gain or	§§40-2A-7(a)(5), 40-18-174	0
810-3-17402	Built-In Gains Tax	loss, the day on which the S corporation acquired the asset shall be substituted for the beginning of the first tax year in which the corporation is an S corporation.	§§40-2A-7(a)(5), 40-18-174	0
		(2)(g)(2) For purposes of subparagraph (g), the tax shall apply to all Alabama S corporations,		
810-3-17402	Built-In Gains Tax	including those that have always been Alabama S corporations. (3)(a) An extension will be granted up to a maximum of six months to file the Alabama S	§§40-2A-7(a)(5), 40-18-174	0
		corporation income tax return. An extension of time to file the return is not an extension of time for payment of the tax. The amount of tax due must be paid on or before the due date of the		
		return without regard to the extension to file the return. Interest and penalties are due on all		
810-3-17402	Built-In Gains Tax Passive Investment Income	taxes not paid on or before the unextended due date. See Rules 810-3-42-01 and 810-3-39-02. (1)(a)(1) For any tax year in the recognition period, passive investment income shall not include	§§40-2A-7(a)(5), 40-18-174	0
810-3-17501	Tax Passive Investment Income	any recognized built-in gain or loss. See Section 40-18-174, Code of Ala. 1975. (1)(c)(1) The amount of excess net passive income shall not exceed the S corporation's taxable	§§40-2A-7(a)(5), 40-18-175	0
810-3-17501	Tax	income for the tax year as determined under Section 40-18-161, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-18-175	0
		(5)(a) A request for waiver of the passive investment income tax shall be made in writing to the Department. The request must contain a description of how and on what date the S corporation		
		determined that it had no C corporation earnings and profits at the end of the tax year, a		
	Passive Investment Income	description of how and on what date it was determined that the S corporation had C corporation earnings and profits at the end of the tax year, and a description (including dates) of any steps		
810-3-17501	Tax	taken to distribute such earnings and profits. (5)(b) If the earnings and profits have not been distributed, the request must contain a timetable	§§40-2A-7(a)(5), 40-18-175	0
	Passive Investment Income	for distribution and an explanation of why such timetable is reasonable. Before the waiver may be		
810-3-17501	Tax	granted, all subchapter C earnings and profits must have been distributed. (1)(b) A "composite payment" means a payment of estimated individual income tax by the	§§40-2A-7(a)(5), 40-18-175	0
		Alabama S corporation on behalf of the nonresident shareholders described in the accompanying		
		composite return. The payment shall be considered a loan from the corporation to the shareholder, payable on demand, bearing interest from the date of the loan to the date of its		
810-3-17601	Composite Returns Of Alabama S Corporations	payment, at the minimum applicable federal rate with respect to demand instruments, as provided under 26 U.S.C. §7872.	§§40-2A-7(a)(5),40-18-176	n
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Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
Rule citation		(2)(a) The composite return <u>may</u> be filed on behalf of some or all nonresident shareholders and	Statutory Authory	negaliatory nestrictions
810-3-17601	Composite Returns Of Alabama S Corporations	<u>must</u> be filed on behalf of nonresident shareholders for whom a Schedule NRA consent agreement has not been filed.	§§40-2A-7(a)(5),40-18-176	0
810-3-17601	Composite Returns Of Alabama S Corporations	(2)(b) Resident shareholders <u>may not</u> be included in a composite return, and composite payments may not be made on behalf of resident shareholders.	§§40-2A-7(a)(5),40-18-176	0
810-3-17001			9940-2A-7(a)(5),40-18-176	U
810-3-17601	Composite Returns Of Alabama S Corporations	(2)(c) S corporations which choose to file composite returns or which are required to file composite returns <u>must</u> do so on Form PTE-C. Composite payments <u>must</u> be made on Form PTE-C.	\$\$40-2A-7(a)(5).40-18-176	0
010 5 170 .01		(2)(d) In computing the amount of the composite payment, the Alabama S corporation shall	33 10 271 7(0)(3), 10 10 170	,
810-3-17601	Composite Returns Of Alabama S Corporations	multiply each nonresident shareholder's distributive share of income attributed to Alabama by 5%.	§§40-2A-7(a)(5),40-18-176	0
810-3-17601	Composite Returns Of Alabama S Corporations	(2)(d)(ii)(2) In computing the amount of the composite payment, a loss for one nonresident shareholder may not be used to offset income or gain of any other nonresident shareholder.	§§40-2A-7(a)(5),40-18-176	0
810-3-17001	Composite Returns Of	(2)(d)(ii)(3) In computing the amount of the composite payment, a net operating loss carry	3940-2A-7(a)(5),40-18-176	0
810-3-17601	Alabama S Corporations	forward may not be used to offset income or gain. (3)(a)(2) An extension of time granted to file the return pursuant to this section is not an extension	§§40-2A-7(a)(5),40-18-176	0
	Composite Returns Of	of time for payment of tax. The amount of tax due must be paid on or before the due date of the		
810-3-17601	Alabama S Corporations Composite Returns Of	return without regard to the extension to file the composite return. (3)(a)(2)(i) Payment of the tax <u>shall</u> be made via the paper Pass Through Entity Payment Voucher	§§40-2A-7(a)(5),40-18-176	0
810-3-17601	Alabama S Corporations Composite Returns Of	or by Electronic Funds Transfer (EFT). (3)(a)(2)(ii) However, payment must be made via EFT if the payment exceeds \$750. Please refer to	§§40-2A-7(a)(5),40-18-176	0
810-3-17601	Alabama S Corporations	Rules 810-13-101 and 810-13-103.	§§40-2A-7(a)(5),40-18-176	0
	Composite Returns Of	(3)(c) Refund requests or additional payments made after the extended due date for filing the Alabama S corporation return must be made on Alabama individual income tax Form 40NR by the		
810-3-17601	Alabama S Corporations Composite Returns Of	nonresident shareholder(s).	§§40-2A-7(a)(5),40-18-176	0
810-3-17601	Alabama S Corporations	(4)(a) A Schedule NRA for each nonresident shareholder <u>shall</u> be due at the same time as the first S corporation return is due.	§§40-2A-7(a)(5),40-18-176	0
	Composite Returns Of	(4)(c) The Alabama S corporation shall include each shareholder for whom a Schedule NRA is not timely filed in a composite return and make a composite payment as specified in paragraphs (2) &		
810-3-17601	Alabama S Corporations	(3) above.	§§40-2A-7(a)(5),40-18-176	0
810-3-17601	Composite Returns Of Alabama S Corporations	(4)(d) The consent agreement <u>must</u> be signed by the shareholder, and <u>must</u> contain the following information:	§§40-2A-7(a)(5),40-18-176	0
	Composite Returns Of	(4)(e) If the stock is held by multiple owners (such as joint owners), each owner <u>must</u> execute a		_
810-3-17601	Alabama S Corporations	separate consent agreement.	§§40-2A-7(a)(5),40-18-176	0
		(g) Any nonresident shareholder may, by power-of-attorney, authorize anyone to execute the		
		required consent agreement on behalf of the shareholder. Such power-of-attorney, to be effective, must be filed with the Department on or before the due date (with extensions) of the		
		first return in which a consent agreement is being executed under the power-of-attorney. The power-of-attorney need be filed only once and remains valid until the expiration date specified		
		therein or until notice of revocation, cancellation or modification is received by the Department.		
810-3-17601	Composite Returns Of Alabama S Corporations	Such power-of- attorney may be in any form sufficient to indicate the intent of the parties, and must be notarized or otherwise authenticated before some officer authorized to administer oaths.	§§40-2A-7(a)(5),40-18-176	0
	·	(2) Application - Application for current use valuation of Class III property must be filed with the		
		county assessing official on or before January 1 in any taxable year. If an application is for property consisting of five acres or less, the tax assessing official may require the submission of additional		
		data as necessary to verify the use of the property. The additional data may include site management plans from the Alabama Forestry Commission, photographs and surveys or		
		verification from the county farm agent or United States Soil Conservation Service. If the current		
	Current Use Valuation-	use is granted upon application, the owners of such property shall not be required to file subsequent application for the applicable property. New owners of eligible Class III property must		
810-4-101	Departmental Regulations	file a timely request for current use value in order to be entitled to current use valuation.	§§40-2A-7(a)(5), 40-7-64, 40-11-1.5	0
		(4) Conversion - The tax assessing official shall be notified no later than January 1 if the sale or other disposition of property valued at its current use value is followed by a conversion of the		
		property to a use not qualified for current use valuation within two years of the date of sale or other disposition, or, if property valued at its current use value is converted to a use not qualified		
		for current use. The tax assessing official shall then revalue such property in accordance with Code		
		of Ala. 1975, Sections 40-7-15 and 40-7-25 and determine any additional ad valorem taxes that would have been levied had the property not had current use. The additional ad valorem taxes		
		will be based on the sales price of the property or its fair and reasonable market value at the time		
	Current Use Valuation-	of conversion, whichever is greater. The additional ad valorem taxes will be for the three year period preceding the tax year beginning October 1 following the conversion of the property,		
810-4-101	Departmental Regulations	where applicable, and will become a lien on October 1 next succeeding the conversion. (5) Notice of Current Use Value. The county assessing official shall notify the owners of Class III	§§40-2A-7(a)(5), 40-7-64, 40-11-1.5	0
		property of the current use values placed upon their property, and the owner has thirty days after		
		receiving such notice to submit to the assessor a statement outlining any errors in such current use valuation. The assessor shall review such statement and determine whether the value		
		satisfactorily represents the current use value of property. The county official may require the		
810-4-101	Current Use Valuation- Departmental Regulations	owner to submit satisfactory evidence which will indicate the proper soil group applicable to the property in question as provided in Act 82-302, Section 1,(b) (1).	§§40-2A-7(a)(5), 40-7-64, 40-11-1.5	0
		(2) Procedures - All property values will be adjusted on an annual basis to reflect current market value as of October 1st of each year, as prescribed in Addendum O (Annual Equalization		
	Implementation Plan For	Procedures) of the Property Tax Plan for Equalization (ADV-1), as it may be amended from time to		
810-4-102	Annual Equalization	time. (1) Any owner of a truck trailer, tractor trailer, or semi-trailer who chooses to purchase a	§§40-2A-7(a)(5), 40-2-11, 40-7-64, 40-11-1.5	0
	Permanent Trailer Plates	permanent trailer plate must annually assess the property in accordance with Rule 810-4-104 in		
810-4-103	Procedures	the county where the truck trailer, tractor trailer, or semi-trailer is based. (3) If an owner of a truck trailer, tractor trailer, or semi-trailer chooses to purchase a permanent	§§32-8-2,40-2A-7(a)(5), 40-12-240, 40-12-25	2 0
		trailer plate within their designated renewal month, no property tax will be collected at the time of registration, assuming there is no pre-existing property tax lien associated with the property.		
		Any pre-existing tax lien must be collected in accordance with the guidelines set forth in §40-12-		
		253, Code of Ala. 1975. If the number of months for which taxes are delinquent cannot be determined, the truck trailer, tractor trailer, or semi-trailer shall be presumed to have been in the		
		state for one preceding tax year. Truck trailer, tractor trailer, or semi-trailer with delinquent		
		registrations shall be subject to payment of escaped ad valorem taxes for up to two prior years. If an owner of a truck trailer, tractor trailer, or semi-trailer with a delinquent registration chooses to		
910 4 1 02	Permanent Trailer Plates	purchase a permanent trailer plate, escape taxes are only collectable up to the previous October	\$\$22.9.2.40.20.7/a\/E\.40.42.240.40.42.25	
810-4-103	Procedures	(4) In the event an owner of a truck trailer, tractor trailer, or semi-trailer purchases a permanent	§§32-8-2,40-2A-7(a)(5), 40-12-240, 40-12-25	0
		trailer plate and subsequently chooses to relinquish the permanent plate for an annual plate, property taxes must be collected. If the permanent plate is relinquished during the scheduled		
		renewal month, twelve months of tax should be collected. If the permanent plate is relinquished		
		after the time of renewal 12 months of tax should be collected beginning the month following the last scheduled renewal month. The owner of the truck trailer, tractor trailer, or semi-trailer is		
040.4.4.07	Permanent Trailer Plates	responsible for notifying the local assessing official responsible for the assessment of Business	\$\$22.0.2.40.24.7/ Mg) 40.55.55.55	
810-4-103	Procedures	Personal Property Taxes of the change.	§§32-8-2,40-2A-7(a)(5), 40-12-240, 40-12-25	4 0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (7) If a truck trailer, tractor trailer, or semi-trailer is purchased and no information is available to	Statutory Authoity	Regulatory Restrictions
		determine what type of trailer plate, if any, was previously issued for the trailer escape taxes must be collected in accordance with the guidelines set forth in §40-12-253, Code of Ala. 1975. If the		
		number of months for which taxes are delinquent cannot be determined, the truck trailer, tractor		
	Permanent Trailer Plates	trailer, or semi-trailer will be presumed to have been in the state for one preceding tax year (prior 12 months). The truck trailer, tractor trailer, or semi-trailer with delinquent registrations are		
810-4-103	Procedures	subject to payment of escaped ad valorem taxes for up to two prior years.	§§32-8-2,40-2A-7(a)(5), 40-12-240, 40-12-252	0
		(1) The Property Tax Division of the Department of Revenue has established the following procedures for determining the market value and the assessed value of tangible personal		
	Valuation And Assessment Of	property. In order to achieve uniformity throughout the State of Alabama in arriving at the market		
810-4-104	Personal Property Valuation And Assessment Of	and assessed value, these procedures must be followed. (2) The above procedures will be used to determine the proper market value and assessment of all	§§40-2A-7(a)(5),40-7-61, 40-8-1, 40-11-1, 40-	0
810-4-104	Personal Property	tangible personal property. Nothing, however, in this rule shall affect the reporting, valuation and	§§40-2A-7(a)(5),40-7-61, 40-8-1, 40-11-1, 40-	0
	Procedures For Payment Of Ad Valorem Tax Using The	(2) Fleet operators are not required to use the FORT system. However, a fleet operator that elects		
	Fleet Online Registration And	to utilize the FORT system <u>must</u> comply with Article 5 of Chapter 12 of Title 40, <u>Code of Ala. 1975</u> ,		
810-4-105	Tax (FORT) System	and the rules promulgated by the department. (2) Commencement - Beginning with the ad valorem tax year commencing October 1, 2006 and	§§40-2A-7(a)(5), 40-12-253; Chapter 8 and Ch	0
		for each ad valorem tax year thereafter, each school district of the state, in addition to all other		
	Requirements For Minimum	taxes, shall levy a minimum of 10 mills property tax to be levied and collected on all taxable property, excluding motor vehicles, for general public school purposes. Beginning January 1, 2008		
010 4 1 00	Levy Of 10 Mills Property Tax	the minimum levy required by this Act shall be levied and collected on all taxable motor vehicles	\$\$40.24.7(=)(F).40.2.44	
810-4-1.08	In Each School District. Requirements For Minimum	for general public school purposes. (3) <u>Procedures</u> - The County Commission or other like governing body of each county <u>shall</u>	§§40-2A-7(a)(5), 40-2-11	0
810-4-1.08	Levy Of 10 Mills Property Tax In Each School District.	compute and determine the rate or rates to be levied and collected each year to comply with the provisions of this amendment.	§§40-2A-7(a)(5), 40-2-11	
810-4-1.08	III Each School District.	(4) Computation - The following described property taxes, to the extent the use of the proceeds	9940-2A-7(d)(3), 40-2-11	0
	Requirements For Minimum	thereof is not lawfully restricted, earmarked or otherwise designated for a purpose or purposes more particular than general public school purposes, now and hereafter levied and collected in		
	Levy Of 10 Mills Property Tax	each school district of the State, shall be taken into account annually in determining the rate of		
810-4-1.08	In Each School District.	the tax required to be levied each year pursuant to the provisions of this amendment: (4)(c) that portion, expressed as a millage rate, of any local countywide property tax levied and	§§40-2A-7(a)(5), 40-2-11	0
		collected in any county of the state for general purposes that is paid or required to be distributed		
		to or used for the benefit of the respective public school system or systems of the county and is designated by official action of the taxing authority levying the tax as creditable for general public		
	Requirements For Minimum	school purposes, provided that any portion of the tax once designated for general public school		
810-4-1.08	Levy Of 10 Mills Property Tax In Each School District.	purposes may not thereafter be designated for any other purpose and shall be recorded as a school tax that may be levied and collected without limit as to time,	§§40-2A-7(a)(5), 40-2-11	0
		(4)(e) any property taxes otherwise levied by and collected in any municipality of the state for	VA-P	
		public school purposes the proceeds of which are paid or required to be used for the benefit of the school system of the municipality, and are designated by the taxing authority levying the tax		
		as creditable for general public school purposes, provided that any portion of the tax once		
	Requirements For Minimum Levy Of 10 Mills Property Tax	designated for general public school purposes may not thereafter be designated for any other purpose and shall be recorded as a school tax that may be levied and collected without limit as to		
810-4-1.08	In Each School District. Requirements For Minimum	time.	§§40-2A-7(a)(5), 40-2-11	0
		(5) <u>Levy</u> - Upon computation of the rate or rates required by this Act, the County Commission of		
810-4-1.08	In Each School District. Requirements For Minimum	each county <u>shall</u> levy such rate or rates each year at its first meeting in February. (6) Notification - Each local taxing authority in the State levying property taxes for public school	§§40-2A-7(a)(5), 40-2-11	0
	Levy Of 10 Mills Property Tax	purposes shall, no later than June 30 of each year, notify the Alabama Department of Revenue,		
810-4-1.08	In Each School District.	the Alabama State Superintendent of Education, and the Director of Finance of: (1) To ensure the equitable taxation of aircraft in the State of Alabama, the following procedures	§§40-2A-7(a)(5), 40-2-11	0
810-4-109	Valuation Of Aircraft	shall be used for valuing aircraft as of October 1 of each tax year:	§§40-2A-7(a)(5), 40-7-64, 40-11-6	0
810-4-109	Valuation Of Aircraft	(1)(a) Pursuant to \$40-11-6, the department <u>shall</u> value and assess all taxable airplanes, airships, and other aircrafts in accordance with \$40-11-1, <u>Code of Ala. 1975</u> .	§§40-2A-7(a)(5), 40-7-64, 40-11-6	0
		(1)(b) Owners of taxable aircraft based in Alabama shall submit an aircraft return form (ADV-ACR4S) to the department either by mail or electronically through the Optional Personal Property		
		Assessment Link (OPPAL), between October 1 and December 31 annually. Aircraft are considered		
810-4-109	Valuation Of Aircraft	based at the location where they normally depart from and return to, whether the aircraft is in Alabama on the lien date or not.	§§40-2A-7(a)(5), 40-7-64, 40-11-6	0
		(1)(c) The department shall use the valuation guidelines below each year in the appraisal of		0
810-4-109	Valuation Of Aircraft	aircraft for the purpose of assessing aircraft for ad valorem taxation. (2)(b) The retail value in the valuation guide provided to the department by a nationally	§§40-2A-7(a)(5), 40-7-64, 40-11-6	0
		recognized publisher shall be the basis for determining the market value of the aircraft. The		
810-4-109	Valuation Of Aircraft	market value shall be 89% of the retail value of the aircraft, adjusted for condition, avionics, etc., to arrive at a fair market value.	§§40-2A-7(a)(5), 40-7-64, 40-11-6	0
		(2)(c) If the aircraft is not listed in the valuation guide, the purchase price, plus any additional cost		
		forrebuilding or modifications after purchase, Aircraft Blue Book, Trade-A-Plane, other nationally recognized publications or area comparables may be used as a basis of market value. The		
		purchase price, plus any additional cost for rebuilding or modifications after purchase, if used, will		
		be multiplied by the appropriate ten year economic life composite factor based on year of acquisition and acquisition cost to calculate market value. The assessed value will be determined		
810-4-109	Valuation Of Aircraft	by multiplying the calculated market value by 20%. The assessed value shall not go below \$500 minimum assessed value for aircraft.	§§40-2A-7(a)(5), 40-7-64, 40-11-6	
J10 7 1-103	Valuation of Aircraft	(2)(g) "Kit" or "self-assembled" aircraft shall be valued in accordance with this rule at the time of	33 10 2H /(U)(J), 40-7-04, 40-11-0	
		inspection and approval as airworthy. Prior to inspection and approval as airworthy, the market value will be the total cost of all kit parts multiplied by the appropriate ten year economic life		
		composite factor based on year of acquisition and acquisition cost and the cost multiplied by the		
		appropriate ten year economic life composite factor will be used as the basis of market value each year until the inspection and approval of airworthiness is achieved. Upon inspection and approval		
		of airworthiness, Aircraft Blue Book, Trade-A-Plane, other nationally recognized publications,		
810-4-109	Valuation Of Aircraft	internet web sites, or area comparables may be used as a basis for market value. (2)(i) Hot Air Balloons shall be valued according to the procedures in the Alabama Personal	§§40-2A-7(a)(5), 40-7-64, 40-11-6	0
810-4-109	Valuation Of Aircraft	Property Appraisal Manual.	§§40-2A-7(a)(5), 40-7-64, 40-11-6	0
	Exemption Of Household	(3) Procedures - The assessing official shall make the property tax assessments by listing the home and the land and applying the proper homestead exemption. The taxpayer is not required to list		
	Furniture, Appliances, Other	or assess any household goods used exclusively for personal use in the home, nor is he required to		
	Personal Property When Owned By An Individual For	list or assess items used exclusively for personal use around the outside of the home, such as lawn mowers, household goods, and personal tools. Nothing in this Rule shall affect the taxation of		
810-4-110	Personal Use In The Home	mobile homes as provided in Code of Ala. 1975, Article 5, Chapter 12, Title 40. (2) Every individual, firm or corporation owning business personal property in Alabama on October	§§40-2A-7(a)(5), 40-2-11	0
		1 of each year must provide a complete itemized listing of all such property to the local assessing		
	Requirements For Reporting And Assessing Business	official in the taxing jurisdiction in which the property is located. This list must be submitted between October 1 and December 31 of each year. The list must include a description of the		
810-4-112	Personal Property	property along with its acquisition date and acquisition cost.	§§40-2A-7(a)(5), 40-2-11	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (3) A copy of the depreciation schedule utilized in preparing the taxpayer's Alabama or federal	Statutory Authoity	Regulatory Restrictions
		income tax return listing the property owned by the taxpayer at the close of the fiscal year next		
		preceding October 1 of the year for which the assessment is to be made may be accepted as a listing of the taxpayer's business personal property. The depreciation schedule must include each		
		property's acquisition date and cost as well as all property whose depreciated value is zero, but		
	Requirements For Reporting And Assessing Business	which is still owned by the taxpayer on October 1 of the year for which the assessment is made. The depreciation schedule must be adjusted for additions and deletions so that it will contain		
810-4-112	Personal Property	property owned by the business on the October 1 lien date.	§§40-2A-7(a)(5), 40-2-11	0
	Requirements For Reporting And Assessing Business	(4) Property grouped on the depreciation schedule in categories, such as furniture and fixtures, office equipment, machinery and equipment, etc., <u>must</u> be itemized so as to conform with the		
810-4-112	Personal Property	requirements of paragraph 3 hereof.	§§40-2A-7(a)(5), 40-2-11	0
	Requirements For Reporting	(5) Assets which are expensed rather than capitalized for income tax purposes and are not		
	And Assessing Business	included on the depreciation schedule must be added to the taxpayer's listing of personal property so that all personal property owned by the taxpayer on the October 1 lien date is		
810-4-112	Personal Property	reported.	§§40-2A-7(a)(5), 40-2-11	0
	Requirements For Reporting	(6) Nothing in this rule shall affect the reporting and assessing of manufactured homes as provided in Section 40-11-1 40-11-1(€t)(2), Code of Ala. 1975, nor the reporting and assessing of		
	And Assessing Business	that property as provided in Article 1, Chapter 21, Title 40, Code of Ala. 1975, nor the reporting		
810-4-112	Personal Property	and assessing of that property as provided in Article 5, Chapter 12, Title 40, Code of Ala. 1975. (2)(b) Farm Implement - an instrument or device drawn by a farm tractor, designed and used	§§40-2A-7(a)(5), 40-2-11	0
		exclusively in connection with agricultural and forest property as defined in Section 40-8-1(b)(3) in		
	Exemption Of Personal Property Associated With	the planting, growing, and harvesting of crops or timber and all other agricultural, horticultural or animal husbandry uses. As directed in Attorney General Opinion 92 – 00093, the term "farm		
810-4-113	Farms Or Farming Operations	implement" shall include any aircraft and the related equipment used exclusively to dust crops.	§40-2-11	0
	Exemption Of Personal Property Associated With	(3) The exclusive use provisions of this rule <u>shall not</u> be interpreted as negated by the owner's incidental use of any farm tractor, farm implement or farm tool for a purpose other than listed		
810-4-113	Farms Or Farming Operations	above, as long as such incidental use is not for hire or rent.	§40-2-11	0
	Exemption Of Personal	(4) No taxpayer shall be required to list or assess for property tax purposes any "farm tractor" as		
810-4-113	Property Associated With Farms Or Farming Operations	that term is defined in paragraph (2)(a) of this rule when used by the owner exclusively in connection with agricultural or forest property as defined in paragraph (2)(d) and (e) of this rule.	§40-2-11	0
	Exemption Of Personal	(5) No taxpayer shall be required to list or assess for property taxation any "farm implements" as		
810-4-113	Property Associated With Farms Or Farming Operations	that term is defined in (2)(c) of this rule when used by the owner exclusively in connection with agricultural or forest property as defined in (2)(d) and (e) of this rule.	§40-2-11	0
	Exemption Of Personal	(6) No taxpayer shall be required to list or assess for property taxation any "farm tools" as that		-
810-4-113	Property Associated With Exemption Of Personal	term is defined in (2)(c) of this rule when used by the owner exclusively for the maintenance and (7) Nothing in this rule shall prevent any tax assessing official or the Department of Revenue from	§40-2-11	0
	Property Associated With	requiring the owner of any farm tractor, farm implement, or farm tool to provide a complete		
810-4-113	Farms Or Farming Operations Exemption Of Personal	listing of all assets claimed exempt under the provisions of this rule. (8) Nothing in this rule shall affect the taxation of manufactured homes as provided in Section 40-	§40-2-11	0
810-4-113	Property Associated With	11-1(c)(2), Code of Ala. 1975, nor the taxation of that property upon which a tax is levied by	§40-2-11	0
		(3) Gathering lines: Gathering lines can and do perform some of the same functions as flowlines,		
		the principal difference being that flowlines are a network of lines tied to individual wells or equipment which move wellhead fluids or gas to the first point of accumulation of the same lines		
		from like wells or equipment. Gathering lines are tied to the flowlines through an intermediary		
	Distinction Between	manifold and are the next segment of the gathering system. If separation, treating, heating, dehydrating, compression, pumping or other processing has not occurred along the flowline		
	Flowlines, Gathering Lines	before the fluid or gas is gathered, then the gathering lines will transport the fluids or gases		
	And Pipelines For Assessment Of Business Personal Property	through a processing point such as a central facility. After the oil or gas is processed through the central facility, it must be moved to a point where it can be sold and/or access a common carrier		
810-4-115	Of The Oil And Gas Industry	pipeline.	§40-7-64	0
810-4-115	Distinction Between Flowlines, Gathering Lines	(6) Gathering lines which transport oil or gas of persons other than the owners of the wells for either a fee or tariff shall be considered common carriers and will be centrally assessed by the	§40-7-64	0
	Commercial Mobile, Portable,	(3) PROCEDURES - To ensure the equitable taxation of Commercial Mobile, Portable, and Modular		
810-4-116	And Permanent Modular Units.	Units in the State of Alabama, the following assessment procedures shall be used as of October 1 of each year.	§§40-2A-7(a)(5), 40-7-64	0
		(3)(a) Commercial Mobile Units shall be assessed for ad valorem tax purposes as business personal	33.0 2.11(2)(2)/	-
	Commercial Mobile, Portable, And Permanent Modular	property on October 1 in the county where the unit is physically located. Each unit shall be valued according to the Alabama Personal Property Appraisal Manual, using the same valuation		
810-4-116	Units.	procedures used to value all similar personal property.	§§40-2A-7(a)(5), 40-7-64	0
	Commercial Mobile, Portable,	(3)(b) Commercial Portable Units shall be assessed for ad valorem tax purposes as business personal property on October 1 in the county where the unit is physically located. Each unit shall		
		be valued according to the Alabama Personal Property Appraisal Manual, using the same		
810-4-116	Units. Commercial Mobile, Portable,	valuation procedures used to value all similar personal property. (3)(c) Commercial Modular Units shall be assessed for ad valorem tax purposes as real property on	§§40-2A-7(a)(5), 40-7-64	0
810-4-116	And Permanent Modular	October 1 in the county where the unit is physically located. Each unit shall be valued according to	§§40-2A-7(a)(5), 40-7-64	0
	Assessment Procedures For			
	The Valuation Of Public Utility And Railroad Property In The			
810-4-117	State Of Alabama	(2) DEFINITIONS - For purposes of this rule the meaning of the following terms shall be:	§§40-2A-7(a)(5),40-7-15, 40-21-1 through 40-	0
810-4-117	Assessment Procedures For The Valuation Of Public Utility	(2)(a) Fair market value. The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting	§§40-2A-7(a)(5),40-7-15, 40-21-1 through 40-	0
	Assessment Procedures For	(3) PROCEDURES - To ensure the equitable taxation and allocation of public utility and railroad property in Alabama, the department shall determine the fair and reasonable market value of the		
	The Valuation Of Public Utility	tangible and intangible property of public utility and railroad companies (§40-21-21) using		
810-4-117	And Railroad Property In The State Of Alabama	generally accepted appraisal and unitary appraisal methodologies embraced by nationally and internationally recognized appraisal groups. These appraisal groups include but are not limited to:	§§40-2A-7(a)(5),40-7-15, 40-21-1 through 40-	0
	Synchronization Of Taxation	(2) PROCEDURES - To ensure the equitable taxation of motor vehicles in Alabama, the Property		· · · · · · · · · · · · · · · · · · ·
810-4-118	And Registration System -	Tax Division of the Alabama Department of Revenue shall determine the market value of vehicles (2)(a) Valuation for ad valorem tax assessment purposes shall be based on the fair and reasonable	§§40-2A-7(a)(5), 40-7-64	0
		value of the motor vehicle on October 1. The October 1 valuation shall be used for calculating ad		
		valorem taxes in the following calendar year. When a value is unavailable, the market value for new models shall be determined annually as follows: the Department of Revenue shall conduct a		
	Synchronization Of Taxation	study on all vehicle types to determine the appropriate relationship of the previous year's first		
910 // 1 10	And Registration System - Assessment Procedures	average retail value of each vehicle type to the previous year's published manufactures suggest retail prices (MSRP). This study will include:	8840 24 7/a)(E) 40 7 64	
810-4-118	Synchronization Of Taxation	(2)(c) Valuing Unique Vehicles. The manual will provide sufficient information for assessing most	§§40-2A-7(a)(5), 40-7-64	0
810-4-118	And Registration System -	vehicles. However, some unique vehicles are not included in the manual. These vehicles include,	§§40-2A-7(a)(5), 40-7-64	0
	Synchronization Of Taxation	(2)(c)(3) Valuing vehicle 15 years and older. Vehicles 15 years old and older shall be valued at the minimum value by vehicle type. The minimum values provided below will be used to calculate the		
010.4.1.10	And Registration System -	appropriate assessed values on vehicles 15 years old or older. A minimum assessed value of \$20	\$\$40.24.7(-)(f) +0.7.54	
810-4-118	Assessment Procedures	shall be used when prorating assessed values for a portion of a year.	§§40-2A-7(a)(5), 40-7-64	0
	Synchronization Of Taxation	(2)(d) A valuation placed on a motor vehicle may be protested before the County Board of		

- 1 1	d			# of Discretionary
Rule Citation	Short Description	Regulatory Text (2)(e)(1) Motor Vehicles are revalued each year on October 1. The collection of taxes based on	Statutory Authoity	Regulatory Restrictions
		those values is on a staggered monthly basis beginning January 1 immediately following October		
		Individuals objecting to the valuation of their motor vehicles should first be referred to the Property Tax Division, Motor Vehicle Valuation Section for a review of the valuation. If personnel		
		from the Property Tax Division are unable to satisfy the objections of the taxpayer, the taxpayer		
	Synchronization Of Taxation	will be instructed to contact the Secretary of the County Board of Equalization to request a hearing. The taxpayer will be advised to pay the taxes to avoid penalties and interest and schedule		
	And Registration System -	a hearing with the Board when it is in session. The taxpayer should be instructed to produce		
810-4-118	Assessment Procedures	appropriate evidence to support the objections to the value placed on their property.	§§40-2A-7(a)(5), 40-7-64	0
		(2)(f) Ad valorem taxes on motor vehicles shall be assessed and collected forward on a current basis to coincide with the collection of motor vehicle license taxes and registration fees. The ad		
		valorem tax lien follows the vehicle and must be paid before a license plate may be issued		
	Synchronization Of Taxation	(Section 40-12-253). Unlike registration fees, ad valorem tax continues to accrue even when a vehicle is not used on the highways. In order to prevent vehicles from escaping taxation collect all		
	And Registration System -	accrued ad valorem tax on a vehicle prior to transferring a tag to a vehicle or otherwise registering		
810-4-118	Assessment Procedures	a vehicle. (2)(g) No license shall be issued to operate a motor vehicle on the public highways of this state,	§§40-2A-7(a)(5), 40-7-64	0
		nor shall any transfer be made by the license issuing official until the ad valorem tax on the motor		
		vehicle is paid in the county as evidenced either by a receipt of the tax collecting official where the owner of the motor vehicle resides, if the motor vehicle is owned by an individual, or by the		
	Synchronization Of Taxation	receipt of the tax collecting official in the county where the motor vehicle is based if the motor		
810-4-118	And Registration System - Assessment Procedures	vehicle is owned by a firm or trust registered in a name other than the beneficiary, corporation, or association.	§§40-2A-7(a)(5), 40-7-64	0
810-4-118	Synchronization Of Taxation	(2)(g)(1) Every person who desires to operate a motor vehicle on the public highways of Alabama	3340-2A-7 (a)(3), 40-7-04	0
010 4 4 40	And Registration System - Assessment Procedures	<u>shall</u> first return the motor vehicle for ad valorem taxation to the tax assessing official of the county in which he or she resides.	\$\$40.24.7/-\\F\\ 40.7.64	
810-4-118	Synchronization Of Taxation	(2)(g)(2) Every firm or corporation that so desires to operate a motor vehicle shall first return the	§§40-2A-7(a)(5), 40-7-64	0
	And Registration System -	motor vehicle for ad valorem taxation to the tax assessing official of the county where the vehicle		
810-4-118	Assessment Procedures Synchronization Of Taxation	is based. (2)(g)(3) The base of a motor vehicle shall be the place where a vehicle is most frequently	§§40-2A-7(a)(5), 40-7-64	0
	And Registration System -	dispatched, garaged, serviced, maintained, operated, or otherwise controlled, and from which it		
810-4-118	Assessment Procedures	ordinarily departs and to which it ordinarily returns. (2)(h) Ad valorem taxes on motor vehicles shall become due and payable on the first day of the	§§40-2A-7(a)(5), 40-7-64	0
	Synchronization Of Taxation	registration renewal month of the owner, the date the motor vehicle enters the State of Alabama,		
810-4-118	And Registration System - Assessment Procedures	the date the motor vehicle is removed from the inventory of a dealer, or the date on which the motor vehicle is otherwise determined to be taxable, whichever comes first.	§§40-2A-7(a)(5), 40-7-64	0
010 4 1 .10	Synchronization Of Taxation	(2)(h)(1) Ad valorem tax on motor vehicles shall be collected beginning the first day of the month	3340 24 7(4)(5), 40 7 04	0
910 4 1 19	And Registration System - Assessment Procedures	following the owner's renewal month through the last day of the owner's renewal month as provided in Section 32-6-61, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-7-64	
810-4-118	Assessment Procedures	(2)(i) Effective January 1, 2005, upon the sale, trade, total destruction, permanent removal from	9940-ZA-7(a)(5), 40-7-64	U
		Alabama, theft without recovery, or other transfer of a motor vehicle constituting Class I, Class II,		
		or Class IV property under Section 40-8-1, the owner of such motor vehicle shall be entitled to a pro rata credit for the ad valorem taxes paid and/or a receipt for credit for the remainder of the		
		then current period for which such taxes shall have been paid A standard affidavit will be issued		
	Synchronization Of Taxation And Registration System -	by the Department of Revenue to every county. This affidavit shall be signed by the owner of the motor vehicle verifying the reason a credit voucher should be issued. The tax collecting official		
810-4-118	Assessment Procedures	may require additional information to accompany the standard affidavit.	§§40-2A-7(a)(5), 40-7-64	0
		(2)(i)(1) During the year of implementation, vouchers that were issued prior to January 1, 2005 but		
		do not expire until sometime within 2005, require the following procedures. If a valid credit voucher is presented to the county in which the tax was originally paid and the voucher can be		
		applied to a vehicle prior to the expiration date of the voucher, the voucher must be applied. Any		
		excess credit will be issued as a receipt for credit. In the event a valid credit voucher is presented to the county in which the tax was originally paid and no vehicles are eligible to receive the credit		
		prior to the expiration date on the voucher, the taxpayer should be issued a receipt for credit. Any		
	Synchronization Of Taxation And Registration System -	taxpayer who is within their sixty day time period to receive a credit voucher as of January 1, 2005, will have a total of twelve months from the date of demitting their vehicle to receive a		
810-4-118	Assessment Procedures	credit voucher and/or a receipt for credit.	§§40-2A-7(a)(5), 40-7-64	0
		(2)(i)(2) To determine the available credit or receipt for credit the total ad valorem tax previously paid for the then current registration period shall be determined by a ratio, the numerator shall		
		be the number of full calendar months from the date the motor vehicle is sold, traded, totally		
	Complementation Of Toursties	destroyed, permanently removed from Alabama, or stolen without recovery to the last day of the		
	Synchronization Of Taxation And Registration System -	month of the assigned registration renewal month for the owner as provided in Section 32-6-61, and the denominator shall be the number of months for which ad valorem taxes have been paid		
810-4-118	Assessment Procedures	with respect to such motor vehicle.	§§40-2A-7(a)(5), 40-7-64	0
		(2)(i)(3) In the instance of a direct ad valorem tax credit, the ad valorem tax credit shall be applied on a pro rata basis against all ad valorem taxes payable on another motor vehicle or vehicles		
	Synchronization Of Taxation	acquired by the owner in conjunction with the sale or trade of the motor vehicle. The tax		
810-4-118	And Registration System - Assessment Procedures	collecting official shall keep both the original and the taxpayer's copy of the ad valorem tax credit voucher for the tax official's records.	§§40-2A-7(a)(5), 40-7-64	0
		(2)(i)(4) The credit voucher must be used at the time of issuance. If the voucher cannot be applied,		
		the voucher will be designated a receipt for credit. The ad valorem tax credit and the receipt for credit shall be evidenced by a serially-numbered credit voucher bearing the name of the person		
		entitled to the credit. The voucher shall be a two-ply form consisting of an original and a copy. The		
	Synchronization Of Taxati	tax collecting official shall keep the receipt for credit copy and give the original to the taxpayer.		
	Synchronization Of Taxation And Registration System -	The credit voucher shall entitle the owner to a credit on a pro rata basis against all ad valorem tax payable on another motor vehicle or vehicles. The receipt for credit shall entitle the owner to a		
810-4-118	Assessment Procedures	refund of any unused ad valorem taxes.	§§40-2A-7(a)(5), 40-7-64	0
	Synchronization Of Taxation And Registration System -	(2)(i)(5) The Department of Revenue shall have the responsibility of issuing the ad valorem tax		
810-4-118	Assessment Procedures	credit/receipt for credit vouchers to each county.	§§40-2A-7(a)(5), 40-7-64	0
	Synchronization Of Taxation And Registration System -	(2)(i)(7) In no event <u>shall</u> an ad valorem tax credit voucher or receipt for credit be issued later than twelve months after the date a motor vehicle is sold, traded, totally destroyed, permanently		
810-4-118	Assessment Procedures	removed from Alabama, or stolen without recovery.	§§40-2A-7(a)(5), 40-7-64	0
	Synchronization Of Taxation And Registration System -	(2)(i)(8) A taxpayer shall have the next business day to claim an ad valorem tax credit or receipt		
810-4-118	Assessment Procedures	for credit if the last day to claim the voucher falls on a holiday or weekend.	§§40-2A-7(a)(5), 40-7-64	0
		(2)(i)(9) No interest shall be allowable on the amount of any ad valorem tax credit or receipt for credit. The credit voucher issued shall be creditable only against ad valorem tax levied by those		
		taxing authorities whose ad valorem tax is paid by the owner of the motor vehicle for which a		
	Synchronization Of Taxation	credit is allowed. No credit shall be allowable against any ad valorem taxes levied by the state		
810-4-118	And Registration System - Assessment Procedures	unless the credit shall be eligible for application and applied against ad valorem tax levied by a taxing authority or authorities other than state.	§§40-2A-7(a)(5), 40-7-64	0
	Synchronization Of Taxation			
810-4-118	And Registration System - Assessment Procedures	(2)(i)(10) All individual tax amounts for each fund shown on the ad valorem tax credit voucher or receipt for credit shall be rounded up to the nearest cent.	§§40-2A-7(a)(5), 40-7-64	n
		, and the same and	1.11.11.12.1	

Rule Citation	Chart Description	Developer Tort	Charles and Aught albert	# of Discretionary
	Short Description	Regulatory Text (2)(i)(11) If an owner meets the requirements set forth in section (i) and is therefore entitled to an	Statutory Authoity	Regulatory Restrictions
		ad valorem tax credit for ad valorem tax paid to Municipality C, but no longer resides in		
		Municipality C, a receipt for credit shall be issued for the ad valorem tax paid to the municipality.		
	Synchronization Of Taxation And Registration System -	If an owner applies for an ad valorem tax credit and has moved out of the county, the tax collecting official of the county in which the taxes were originally paid shall issue a receipt for		
810-4-118	Assessment Procedures	credit.	§§40-2A-7(a)(5), 40-7-64	O.
		(2)(i)(12) If an ad valorem tax credit voucher is presented for credit against ad valorem tax due	, , , , , , , , , , , , , , , , , , ,	
		and the amount of the voucher is in excess of the tax due, a receipt for credit shall be issued		
	Synchronization Of Taxation And Registration System -	referencing the date of issuance of the voucher so presented. The owner must be given a refund no later than the twentieth day of the month following the month in which the receipt for credit		
810-4-118	Assessment Procedures	was issued. The refund may only be issued in the form of a check, no cash will be refunded.	§§40-2A-7(a)(5), 40-7-64	0
		(2)(i)(13) The taxpayer shall use an ad valorem tax credit voucher to pay escape tax and current	CK-W	
		tax on a motor vehicle. If a taxpayer redeems a credit voucher to pay both escape tax and current		
	Synchronization Of Taxation	tax on the same motor vehicle, the tax collecting official shall not issue a second credit voucher against the current ad valorem tax due on the motor vehicle. If the amount of the tax credit		
	And Registration System -	voucher is in excess of both escape tax and current tax, receipt for credit shall be issued		
810-4-118	Assessment Procedures	referencing the date of issuance of the voucher so presented.	§§40-2A-7(a)(5), 40-7-64	0
	Synchronization Of Taxation			
810-4-118	And Registration System - Assessment Procedures	(2)(i)(14) If a taxpayer claims an ad valorem tax credit in the same month in which the tax is paid, ad valorem tax credits shall begin the month after the ad valorem tax is paid.	§§40-2A-7(a)(5), 40-7-64	0
010-4-110	Synchronization Of Taxation	ad valorem tax credits <u>snam</u> degin the month after the ad valorem tax is paid.	9940-2A-7(a)(5), 40-7-04	0
	And Registration System -	(2)(i)(15) The ad valorem tax credit voucher shall not be used to pay interest on delinquent ad		
810-4-118	Assessment Procedures	valorem tax or penalties on escape ad valorem tax.	§§40-2A-7(a)(5), 40-7-64	0
		(2)(i)(16) The tax collecting official shall collect a \$2.00 commission at the time of redemption of the ad valorem tax credit voucher and the receipt for credit. One half of the commission collected		
		by the tax collecting official will be deposited into the general fund of the county and the balance		
		will go to the State general fund. An ad valorem tax credit may be used on multiple vehicles. If one		
1	Synchronization Of Taxation	ad valorem tax credit is used, only one \$2.00 fee is charged regardless of the number of vehicles		
040 4 4 40	And Registration System -	to which it is applied. If the amount of the ad valorem tax credit voucher or receipt for credit is	\$\$40.24.7/-\/F\\ 42.7.54	
810-4-118	Assessment Procedures Synchronization Of Taxation	\$2.00 or less, no receipt for credit or credit voucher shall be issued. (2)(i)(18) If a motor vehicle is repossessed, ad valorem tax credits or receipt for credit shall be	§§40-2A-7(a)(5), 40-7-64	0
	And Registration System -	granted to the individual who paid the ad valorem tax credits or receipt for credit shall be		
810-4-118	Assessment Procedures	other documentation is submitted to the tax collecting official.	§§40-2A-7(a)(5), 40-7-64	0
	Synchronization Of Taxation	(2)(j) Ad valorem taxes on motor vehicles shall become delinquent on the first day of the month		
910 4 4 40	And Registration System -	following the scheduled registration renewal month for the owner, or as otherwise provided by	\$\$40.24.7(a)(E), 40.7.64	_
810-4-118 810-4-118	Assessment Procedures Synchronization Of Taxation	law. (2)(j)(1) If the number of months for which taxes are delinquent cannot be determined, the motor	§§40-2A-7(a)(5), 40-7-64 §§40-2A-7(a)(5), 40-7-64	0
1.10	Synchronization of Taxation	(2)(j)(2) Motor vehicles with delinquent registrations shall be subject to payment of escaped ad	3340 2A 7(0)(3), 40 7 04	0
		valorem taxes for up to two prior years plus the current year, except for the ad valorem taxes that		
		would have been due in arrears for the 1999 tax year during the transition year. The two prior		
		years plus the current tax year shall be based on the taxpayer's tax years if ownership of the		
	Synchronization Of Taxation	vehicle has not changed. If the ownership of the vehicle has changed, the two prior years shall be based on the acquisition date of the motor vehicle and the class of the property during the twenty		
	And Registration System -	four months prior to the acquisition date. The current taxes shall be based on the acquisition date		
810-4-118	Assessment Procedures	of the motor vehicle.	§§40-2A-7(a)(5), 40-7-64	0
810-4-118	Synchronization Of Taxation	(2)(j)(3) Interest shall be applied to delinquent ad valorem tax at a rate of 12% per year (calculated	§§40-2A-7(a)(5), 40-7-64	0
	Synchronization Of Taxation And Registration System -	(2)(j)(4) A penalty of 10% of the tax amount shall be collected on escaped ad valorem taxes when		
810-4-118				
	Assessment Procedures	taxes have been delinquent for 12 months or more.	§§40-2A-7(a)(5), 40-7-64	0
810-4-118	Assessment Procedures Synchronization Of Taxation	taxes have been delinquent for 12 months or more. (2)(I) As a change in tag type constitutes a subsequent registration, county officials responsible for	§§40-2A-7(a)(5), 40-7-64 §§40-2A-7(a)(5), 40-7-64	0
		(2)(I) As a change in tag type constitutes a subsequent registration, county officials responsible for (2)(m) Ad valorem taxes on a motor vehicle shall be collected on an annual current basis in the		0
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		(2)(I) As a change in tag type constitutes a subsequent registration, county officials responsible for (2)(m) Ad valorem taxes on a motor vehicle shall be collected on an annual current basis in the registration renewal month of the owner, in conjunction with registration of the motor vehicle,		0
810-4-118 810-4-118	Synchronization Of Taxation Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(i) As a change in tag type constitutes a subsequent registration, county officials responsible for (2)(iii) Ad valorem taxes on a motor vehicle shall be collected on an annual current basis in the registration renewal month of the owner, in conjunction with registration of the motor vehicle, provided ad valorem taxes due at the time of registration shall be prorated on a monthly basis from the date a motor vehicle enters the State of Alabama, from the date the motor vehicle is removed from the inventory of a dealer, from the date of transfer of ownership of the motor vehicle, or upon the date a motor vehicle otherwise becomes subject to taxation.	§§40-2A-7(a)(5), 40-7-64	0
810-4-118	Synchronization Of Taxation Synchronization Of Taxation And Registration System -	(2)(I) As a change in tag type constitutes a subsequent registration, county officials responsible for (2)(III) Ad valorem taxes on a motor vehicle shall be collected on an annual current basis in the registration renewal month of the owner, in conjunction with registration of the motor vehicle, provided ad valorem taxes due at the time of registration shall be prorated on a monthly basis from the date a motor vehicle enters the State of Alabama, from the date the motor vehicle is removed from the inventory of a dealer, from the date of transfer of ownership of the motor vehicle, or upon the date a motor vehicle otherwise becomes subject to taxation. (2)(n) All millage rate levies and changes affecting ad valorem taxes on motor vehicles shall	§§40-2A-7(a)(5), 40-7-64	0
810-4-118 810-4-118	Synchronization Of Taxation Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(I) As a change in tag type constitutes a subsequent registration, county officials responsible for (2)(III) Ad valorem taxes on a motor vehicle shall be collected on an annual current basis in the registration renewal month of the owner, in conjunction with registration of the motor vehicle, provided ad valorem taxes due at the time of registration shall be prorated on a monthly basis from the date a motor vehicle enters the State of Alabama, from the date the motor vehicle is removed from the inventory of a dealer, from the date of transfer of ownership of the motor vehicle, or upon the date a motor vehicle otherwise becomes subject to taxation. (2)(II) All millage rate levies and changes affecting ad valorem taxes on motor vehicles shall (2)(III) All valorem tax due at the time of registration on a new motor vehicle registered for the	§§40-2A-7(a)(5), 40-7-64	0
810-4-118 810-4-118	Synchronization Of Taxation Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(I) As a change in tag type constitutes a subsequent registration, county officials responsible for (2)(III) Ad valorem taxes on a motor vehicle shall be collected on an annual current basis in the registration renewal month of the owner, in conjunction with registration of the motor vehicle, provided ad valorem taxes due at the time of registration shall be prorated on a monthly basis from the date a motor vehicle enters the State of Alabama, from the date the motor vehicle is removed from the inventory of a dealer, from the date of transfer of ownership of the motor vehicle, or upon the date a motor vehicle otherwise becomes subject to taxation. (2)(n) All millage rate levies and changes affecting ad valorem taxes on motor vehicles shall	§§40-2A-7(a)(5), 40-7-64	0
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810-4-118 810-4-118	Synchronization Of Taxation Synchronization Of Taxation And Registration System - Assessment Procedures Synchronization Of Taxation	[2](i) As a change in tag type constitutes a subsequent registration, county officials responsible for [2](iii) Ad valorem taxes on a motor vehicle shall be collected on an annual current basis in the registration renewal month of the owner, in conjunction with registration of the motor vehicle, provided ad valorem taxes due at the time of registration shall be prorated on a monthly basis from the date a motor vehicle enters the State of Alabama, from the date the motor vehicle is removed from the inventory of a dealer, from the date of transfer of ownership of the motor vehicle, or upon the date a motor vehicle otherwise becomes subject to taxation. [2](n) All millage rate levies and changes affecting ad valorem taxes on motor vehicles shall [2](o) Ad valorem tax due at the time of registration on a new motor vehicle registered for the first time with a manufacturer's certificate of origin where the motor vehicle meets the definition of Class IV property shall be deferred until the first renewal or other subsequent registration, whichever comes first. If an individual purchases a new class IV motor vehicle during their renewal month, thirteen months of registration fees and ad valorem tax must be collected. Since the	§§40-2A-7(a)(5), 40-7-64	0
810-4-118 810-4-118	Synchronization Of Taxation Synchronization Of Taxation And Registration System - Assessment Procedures Synchronization Of Taxation Synchronization Of Taxation	(2)(ii) As a change in tag type constitutes a subsequent registration, county officials responsible for (2)(iii) Ad valorem taxes on a motor vehicle shall be collected on an annual current basis in the registration renewal month of the owner, in conjunction with registration of the motor vehicle, provided ad valorem taxes due at the time of registration shall be prorated on a monthly basis from the date a motor vehicle enters the State of Alabama, from the date the motor vehicle is removed from the inventory of a dealer, from the date of transfer of ownership of the motor vehicle, or upon the date a motor vehicle otherwise becomes subject to taxation. (2)(ii) All millage rate levies and changes affecting ad valorem taxes on motor vehicles shall (2)(o) Ad valorem tax due at the time of registration on a new motor vehicle registered for the first time with a manufacturer's certificate of origin where the motor vehicle meets the definition of Class IV property shall be deferred until the first renewal or other subsequent registration, whichever comes first. If an individual purchases a new class IV motor vehicle during their renewal month, thirteen months or registration fees and ad valorem tax must be collected. Since the thirteen months represents two different taxing years this would constitute a subsequent	§§40-2A-7(a)(5), 40-7-64	0
810-4-118 810-4-118 810-4-118	Synchronization Of Taxation Synchronization Of Taxation And Registration System - Assessment Procedures Synchronization Of Taxation Synchronization Of Taxation And Registration System -	[2](i) As a change in tag type constitutes a subsequent registration, county officials responsible for [2](iii) Ad valorem taxes on a motor vehicle shall be collected on an annual current basis in the registration renewal month of the owner, in conjunction with registration of the motor vehicle, provided ad valorem taxes due at the time of registration shall be prorated on a monthly basis from the date a motor vehicle enters the State of Alabama, from the date the motor vehicle is removed from the inventory of a dealer, from the date of transfer of ownership of the motor vehicle, or upon the date a motor vehicle otherwise becomes subject to taxation. [2](n) All millage rate levies and changes affecting ad valorem taxes on motor vehicles shall [2](o) Ad valorem tax due at the time of registration on a new motor vehicle registered for the first time with a manufacturer's certificate of origin where the motor vehicle meets the definition of Class IV property shall be deferred until the first renewal or other subsequent registration, whichever comes first. If an individual purchases a new class IV motor vehicle during their renewal month, thirteen months of registration fees and ad valorem tax must be collected. Since the	\$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64	0
810-4-118 810-4-118	Synchronization Of Taxation Synchronization Of Taxation And Registration System - Assessment Procedures Synchronization Of Taxation Synchronization Of Taxation	(2)(ii) As a change in tag type constitutes a subsequent registration, county officials responsible for (2)(iii) Ad valorem taxes on a motor vehicle shall be collected on an annual current basis in the registration renewal month of the owner, in conjunction with registration of the motor vehicle, provided ad valorem taxes due at the time of registration shall be prorated on a monthly basis from the date a motor vehicle enters the State of Alabama, from the date the motor vehicle is removed from the inventory of a dealer, from the date of transfer of ownership of the motor vehicle or upon the date a motor vehicle otherwise becomes subject to taxation. (2)(n) All millage rate levies and changes affecting ad valorem taxes on motor vehicles shall (2)(o) Ad valorem tax due at the time of registration on a new motor vehicle registered for the first time with a manufacturer's certificate of origin where the motor vehicle meets the definition of class IV property shall be deferred until the first renewal or other subsequent registration, whichever comes first. If an individual purchases a new class IV motor vehicle during their renewal month, thirteen months of registration fees and ad valorem tax must be collected. Since the thirteen months represents two different taxing years this would constitute a subsequent registration. County officials shall issue separate tax receipts for each ad valorem tax year	§§40-2A-7(a)(5), 40-7-64	0 0
810-4-118 810-4-118 810-4-118	Synchronization Of Taxation Synchronization Of Taxation And Registration System - Assessment Procedures Synchronization Of Taxation Synchronization Of Taxation And Registration System - Assessment Procedures Synchronization Of Taxation Synchronization Of Taxation Synchronization Of Taxation	(2)(ii) As a change in tag type constitutes a subsequent registration, county officials responsible for (2)(iii) Ad valorem taxes on a motor vehicle shall be collected on an annual current basis in the registration renewal month of the owner, in conjunction with registration of the motor vehicle, provided ad valorem taxes due at the time of registration shall be prorated on a monthly basis from the date a motor vehicle enters the State of Alabama, from the date the motor vehicle is removed from the inventory of a dealer, from the date of transfer of ownership of the motor vehicle, or upon the date a motor vehicle otherwise becomes subject to taxation. (2)(ii) All millage rate levies and changes affecting ad valorem taxes on motor vehicles shall (2)(o) Ad valorem tax due at the time of registration on a new motor vehicle registered for the first time with a manufacturer's certificate of origin where the motor vehicle mets the definition of Class IV property shall be deferred until the first renewal or other subsequent registration, whichever comes first. If an individual purchases a new class IV motor vehicle during their renewal month, thirteen months of registration fees and ad valorem tax must be collected. Since the thirteen months represents two different taxing years this would constitute a subsequent registration. County official shall issue separate tax receipts for each ad valorem tax year assessed. (2)(p) Each county official charged with the duty of assessing motor vehicles shall use the "uniform (2)(p)(4) Ad valorem tax due on the first renewal or other subsequent registration shall include	§§40-2A-7(a)(5), 40-7-64 §§40-2A-7(a)(5), 40-7-64 §§40-2A-7(a)(5), 40-7-64	0 0
810-4-118 810-4-118 810-4-118 810-4-118	Synchronization Of Taxation Synchronization Of Taxation And Registration System - Assessment Procedures Synchronization Of Taxation Synchronization Of Taxation And Registration System - Assessment Procedures Synchronization Of Taxation And Registration Of Taxation And Registration System - And Registration System -	[2](ii) As a change in tag type constitutes a subsequent registration, county officials responsible for (2)(iii) Ad valorem taxes on a motor vehicle shall be collected on an annual current basis in the registration renewal month of the owner, in conjunction with registration of the motor vehicle, provided ad valorem taxes due at the time of registration shall be prorated on a monthly basis from the date a motor vehicle enters the State of Alabama, from the date the motor vehicle is removed from the inventory of a dealer, from the date of transfer of ownership of the motor vehicle, or upon the date a motor vehicle otherwise becomes subject to taxation. [2](a) All millage rate levies and changes affecting ad valorem taxes on motor vehicles shall (2)(o) Ad valorem tax due at the time of registration on a new motor vehicle registered for the first time with a manufacturer's certificate of origin where the motor vehicle meets the definition of Class IV property shall be deferred until the first renewal or other subsequent registration, whichever comes first. If an individual purchases a new class IV motor vehicle with their renewal month, thirteen months of registration fees and ad valorem tax must be collected. Since the thirteen months represents two different taxing years this would constitute a subsequent registration. County officials shall issue separate tax receipts for each ad valorem tax year assessed. [2](p) Each county official charged with the duty of assessing motor vehicles shall use the "uniform" (2](p)(4) Ad valorem tax due on the first renewal or other subsequent registration shall include the deferred ad valorem tax from the first registration and the next year's ad valorem tax to be	\$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64	0 0
810-4-118 810-4-118 810-4-118 810-4-118 810-4-118	Synchronization Of Taxation Synchronization Of Taxation And Registration System - Assessment Procedures Synchronization Of Taxation Synchronization Of Taxation And Registration System - Assessment Procedures Synchronization Of Taxation	[2](ii) As a change in tag type constitutes a subsequent registration, county officials responsible for [2](iii) Ad valorem taxes on a motor vehicle shall be collected on an annual current basis in the registration renewal month of the owner, in conjunction with registration of the motor vehicle, provided ad valorem taxes due at the time of registration shall be prorated on a monthly basis from the date a motor vehicle enters the State of Alabama, from the date the motor vehicle is removed from the inventory of a dealer, from the date of transfer of ownership of the motor vehicle, or upon the date a motor vehicle otherwise becomes subject to taxation. [2](ii) All millage rate levies and changes affecting ad valorem taxes on motor vehicles shall [2](o) Ad valorem tax due at the time of registration on a new motor vehicle registered for the first time with a manufacturer's certificate of origin where the motor vehicle meets the definition of Class IV property shall be deferred until the first renewal or other subsequent registration, whichever comes first. If an individual purchases a new class IV motor vehicle during their renewal month, thirteen months of registration fees and ad valorem tax must be collected. Since the thirteen months represents two different taxing years this would constitute a subsequent registration. County officials shall issue separate tax receipts for each ad valorem tax year assessed. [2](p) Each county official charged with the duty of assessing motor vehicles shall use the "uniform (2)(p)(4) Ad valorem tax due on the first renewal or other subsequent registration shall include the deferred ad valorem tax from the first renewal or other subsequent registration shall include the deferred ad valorem tax from the first renewal or other subsequent tregistration shall include the deferred ad valorem tax from the first renewal or other subsequent tregistration shall include	\$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64	0 0
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				# of Discretionary
Rule Citation	Short Description	Regulatory Text (2)(q) All motor vehicles shall be assessed and the taxes shall be collected on the motor vehicles as	Statutory Authoity	Regulatory Restrictions
		provided. Machinery or equipment including, but not limited to cement mixers, wrecker rigs, box-		
	Synchronization Of Taxation And Registration System -	type bodies, and communications equipment which may be added to a motor vehicle after it leaves the original manufacturer and may be moved from one motor vehicle to another shall be		
810-4-118	Assessment Procedures	separately valued and assessed with the tax assessing official as personal property.	§§40-2A-7(a)(5), 40-7-64	0
	Synchronization Of Taxation And Registration System -	(2)(r) Refunds shall be granted for ad valorem taxes on motor vehicles only for monies collected in error, as provided in Section 40-7-9.1, Code of Ala. 1975, or upon evidence of valuation change or		
810-4-118	Assessment Procedures	adjustment by the County Board of Equalization.	§§40-2A-7(a)(5), 40-7-64	0
	Specifications For Legal Advertising By County Tax			
	Collecting Officials In			
		(2) EXTENT OF APPLICATION - The specifications as set forth in this rule shall apply to advertising	5540 2 44/2) 40 40 5 40 40 22 40 5 22	
810-4-120	Tax Delinquencies.	of the following:	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	U
		(3) PORTION PAYABLE - For the Notice of Hearing and Notice of Sale advertising the entire amount		
	Specifications For Legal Advertising By County Tax	of the caption and conclusion and that portion of each advertising relating to property which is ultimately sold to the state shall be payable by the state. Any costs of advertising that relate to an		
	Collecting Officials In	individual property must be included in the amount for which that property is ultimately sold, or		
810-4-120	Conjunction With Ad Valorem Tax Delinquencies.	in the amount collected from the delinquent taxpayer if taxes are paid prior to sale. For the List of Insolvents, one-third of the total cost of the advertising shall be payable by the state.	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
010 4 1 .20	rax beiniquencies.	(4) LIMITATIONS OF APPLICATION - No advertising other than as listed in paragraph (2) of this rule	3340 2 11(3), 40 10 0, 40 10 22, 40 3 23	0
		which is placed by a county tax collecting official shall be payable in whole or in part by the state		
	Specifications For Legal	even if done in conjunction with an ad valorem tax delinquency unless there is a statute or legislative act which mandates the advertising and such statute or legislative act specifically		
	Advertising By County Tax	provides that the state shall be liable for all or some of the mandated advertising. Any advertising		
	Collecting Officials In Conjunction With Ad Valorem	not listed in paragraph (2) which is otherwise payable by the state shall be payable only to the extent as specifically stated in the statute or legislative act creating the liability for payment by		
810-4-120	Tax Delinquencies.	the state.	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
		(5) NOTICE OF SPECIFICATIONS - The tax collection official in each county shall provide a copy of this or any subsequently revised regulation on this topic to each and every newspaper publisher in		
		which advertising is placed at the time each and every original advertising copy is submitted to a		
		newspaper in order for the publisher to be informed of the specifications for advertising which thereafter must form the basis of the billing to the state for all advertisings made pursuant to		
		paragraph (2) of this rule. Nothing in this rule shall prohibit the tax collecting official from placing		
	Specifications For Legal	an advertisement not in compliance with these specifications, however the billing to the state for		
	Advertising By County Tax Collecting Officials In	any non-conforming advertisement must be made as if the specifications were complied with. The placing of a non-conforming advertisement or the failure of a tax collection official to provide		
	Conjunction With Ad Valorem	these specifications to a publisher will result in liability of the county for costs in excess of those		
810-4-120	Tax Delinquencies.	which are payable by the state as if these specifications were met.	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
		(6) REQUIREMENTS FOR INVOICES - Invoices for advertisings to be paid in whole or in part by the		
		state must be made to the account of the Alabama Department of Revenue, Property Tax Division (or some identifiable variation thereof), ATTN: State Land Agent, PO Box 327210, Montgomery, AL		
	Specifications For Legal	36132, or some other address as directed by the Department of Revenue. The invoice may be		
	Advertising By County Tax Collecting Officials In	personally delivered by an agent or commercial service, or mailed via the United States Postal Service. Invoices made to a party other than the Department of Revenue or containing		
	Conjunction With Ad Valorem			
810-4-120	Tax Delinquencies.	county or any official who has paid an invoice in whole or in part will be made.	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
		(6)(a) Only those charges which are payable by the state in conjunction with advertisings made pursuant to paragraph (2) of this rule shall be included on the invoice with the exception that if for		
		the List of Insolvents, the total cost of advertising the List of Insolvents must be shown with the		
	Specifications For Legal	state's portion extended to the amount due column. The invoice must specify the nature of the advertising as a Notice of Hearing, Notice of Sale, or List of Insolvent. If the advertising is for a		
	Advertising By County Tax	Notice of Hearing or Notice of Sale, the caption and conclusion must be itemized separately from		
	Collecting Officials In Conjunction With Ad Valorem	the portion pertaining to individual properties and must contain the notation "Caption & Conclusion." The portion pertaining to individual properties sold to the state should be grouped		
810-4-120	Tax Delinquencies.	together and must contain the notation "Property Sold to the State."	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
	Specifications For Legal	(6)(b) If the advertising is made pursuant to some statute or legislative act other than as set out in paragraph(2) of this Rule, the invoice must contain information sufficient to identify the nature of		
	Advertising By County Tax	the advertising and under what statute or legislative act it is made, along with notations similar to		
	Collecting Officials In Conjunction With Ad Valorem	those for the Notice of Hearing and Notice of Sale relating to captions and conclusions if the state		
810-4-120	Tax Delinquencies.	is liable for the entire cost of some or all of the advertising and individual properties sold to the state, if applicable.	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
	Specifications For Legal			
	Advertising By County Tax Collecting Officials In	(6)(c) The itemization of various components of each invoice must include the basis for the charge,		
	Conjunction With Ad Valorem	that is the number of words, lines, inches, etc. being billed, and the billing rate, that is the dollars		
810-4-120	Tax Delinquencies. Specifications For Legal	and/or cents per word, line, inch, or other unit specified as the basis for the charge.	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
	Advertising By County Tax			
	Collecting Officials In Conjunction With Ad Valorem	(6)(d) Submitted invoices <u>must</u> be original and unadulterated. Copies of invoices and invoices which have had portions obliterated by any method or otherwise do not conform to any part of		
810-4-120	Tax Delinquencies.	this Rule will be rejected.	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
		(7) INVOICE SUBMISSION - Invoices meeting the requirements of paragraph(6) of this Rule are to be submitted as soon after the completion of the advertising as is practical but in no case later		
		than the 15th day of September of the year in which the advertising is done. In conjunction with		
		invoice submission the newspaper must provide two (2) copies of each original tear sheet, clipping		
	Specifications For Legal	or publication and an original proof of publication affidavit containing the raised seal of the notary before whom the affidavit is given. Any invoice submitted not in proper form and without		
	Advertising By County Tax	supporting documents as listed in this paragraph shall not be approved for payment. The remitter		
	Collecting Officials In Conjunction With Ad Valorem	of a non-conforming invoice shall be notified of the deficiency of the submission and the nature of the deficiency by written statement provided to the remitter by U.S. Mail or facsimile		
810-4-120	Tax Delinquencies.	transmission via telephone transmission lines.	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
	Specifications For Legal Advertising By County Tax			
	Collecting Officials In			
910 4 1 20	Conjunction With Ad Valorem Tax Delinquencies.	(8)(a)(1) Caption - The caption for the Notice of Hearing shall be invoiced on the basis of 54 words maximum as follows:	\$\$40.2.11(2).40.40.5.40.40.22.40.5.22	
810-4-120	Specifications For Legal	ITIBATITIUITI BS TOIIUWS.	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
	Advertising By County Tax			
	Collecting Officials In Conjunction With Ad Valorem	(8)(a)(2) Individual Taxpayer Entries - The entries for the Notice of Hearing pertaining to individual		
810-4-120	Tax Delinquencies.	taxpayers shall be invoiced on the basis of the following items:	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0

n 1 ev v	Chart Description			# of Discretionary
Rule Citation	Short Description Specifications For Legal	Regulatory Text	Statutory Authoity	Regulatory Restrictions
	Advertising By County Tax			
	Collecting Officials In	(0)(1)(0) 1:1 17		
810-4-120	Tax Delinquencies.	(8)(b)(2) Individual Taxpayer and Property Entries - The entries for the Notice of Sale pertaining to individual taxpayers and properties shall be invoiced on the basis of:	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
		(8)(b)(3) No entries relative to the mailing address of the taxpayer, the physical property address,	(a)	
	Enocifications For Logal	inclusion of costs or fees listed separately from state and county or municipal costs and fees, or		
	Specifications For Legal Advertising By County Tax	identification of the fact, nature, character or extent of any improvements located on the property, or prior tax sale history shall be included in the billing to the state. Any weed liens,		
	Collecting Officials In	demolition liens, forest fees, storm water fees, garbage fees, penalties, officers fees, interest, or		
		any charge whatsoever must be included in the billing for the applicable state and county tax and	5540 2 44/2) 40 40 5 40 40 22 40 5 22	
810-4-120 810-4-120	Tax Delinquencies. Specifications For Legal	costs or city tax and costs. (8)(b)(4) Conclusion - The conclusion for the Notice of Sale shall be invoiced on the basis of 10	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23 §§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
		(8)(d) Other Advertising - Any advertising relating to an ad valorem tax delinquency done pursuant		
	Specifications For Legal Advertising By County Tax	to any statute or act but not listed in paragraphs (a), (b), or (c) of this paragraph, which by the provisions of any statute or act must be paid for in whole or in part by the state, must have the		
	Collecting Officials In	maximum number of words or other content of the advertising which will be paid by the state		
	Conjunction With Ad Valorem			
810-4-120 810-4-120	Tax Delinquencies. Specifications For Legal	Land Agent or other person as designated by the Department of Revenue. (9)(a) Standard Form for Billing on a Per Word Basis - Each and every word of advertising billed to	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23 §§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
010 4 1 .20	Specifications For Legal	(a) full standard form for sharing on a feet from bosis. Each and effect from a district timing shared to	3340 2 11(3), 40 10 0, 40 10 22, 40 3 23	0
	Advertising By County Tax			
	Collecting Officials In Conjunction With Ad Valorem			
810-4-120	Tax Delinquencies.	(9)(a)(1) For advertising billed on a per word basis, the following shall be considered one word:	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
810-4-120	Specifications For Legal	(9)(b) Standard Form for Billing on a Per Line Basis - Each and every word of advertising billed to	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
	Specifications For Legal Advertising By County Tax			
	Collecting Officials In			
010 4 1 22		(10) <u>NUMBER OF INSERTIONS</u> - The state <u>shall</u> be billed only for one advertising per week for the	5540 2 44/2) 46 42 5 42 42	
810-4-120 810-4-120	Tax Delinquencies. Specifications For Legal	number of weeks the statute or act mandating the advertising requires it to be made. (11) RESTRICTIONS ON PAYMENT FOR ADVERTISING - The state shall be liable for only those	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23 §§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
	Implementation Of Senior		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0
		(2) DEFINITIONS – For the purpose of this rule, the following terms shall have the meanings	5549 24 7/ V5\ 49 7 49	
810-4-121 810-4-121	Baldwin County, Alabama. Implementation Of Senior	ascribed herein: (2)(d) Additions to property – shall include any additional square footage added to the principle	§§40-2A-7(a)(5), 40-7-49 §§40-2A-7(a)(5), 40-7-49	0
		(3)(a) The senior property tax appraisal must be claimed in the same manner that a homestead	33.0 2.11(2)(2)/121112	
		exemption is claimed. In order to qualify for the senior property tax appraisal the taxpayer must		
		be age 65 or older and must have maintained any property in the county as his or her principal place of residence for at least 10 years prior to claiming the senior property tax appraisal. The		
	Implementation Of Senior	primary place of residence requirement may be cumulative in nature and does not require		
910 4 1 21	Property Tax Appraisal In	continued residency for 10 consecutive years prior to claiming the senior property tax appraisal.	\$\$40.24.7(a)(E), 40.7.40	0
810-4-121 810-4-121	Baldwin County, Alabama. Implementation Of Senior	Proof of the residency requirements are the responsibility of the taxpayer. (3)(d) In order for any property to qualify for the senior property tax appraisal the property must	§§40-2A-7(a)(5), 40-7-49 §§40-2A-7(a)(5), 40-7-49	0
		(3)(c) The assessed value of the property upon which the senior property tax appraisal is claimed	, ,, ,,	
	Implementation Of Senior Property Tax Appraisal In	shall be frozen at the assessed value for the year prior to claiming the senior property tax appraisal. The recipient of the senior property tax appraisal shall be subject to any applicable		
810-4-121	Baldwin County, Alabama.	homestead exemption and millage rate changes.	§§40-2A-7(a)(5), 40-7-49	0
810-4-121	Implementation Of Senior	(3)(d) Any addition to the property after claiming the senior property tax appraisal shall not be	§§40-2A-7(a)(5), 40-7-49	0
	Assessment Of Tangible Personal Property Held, Under	(2) DEFINITIONS – For the purpose of this regulation, the definition of a capital lease, an operating		
810-4-122	Lease Or Conditional Sales	lease, and a conditional sales contract shall be:	§§40-2A-7(a)(5), 40-2-11	0
810-4-122	Assessment Of Tangible	(2)(a) Capital Lease – A lease which transfers substantially all of the benefits and risks inherent in	§§40-2A-7(a)(5), 40-2-11	0
	Assessment Of Tangible Personal Property Held Under	(3)(a) Tangible personal property held under a capital lease or conditional sales contract shall be		
810-4-122	Lease Or Conditional Sales	reported by and assessed to the lessee, for property taxes purposes.	§§40-2A-7(a)(5), 40-2-11	0
810-4-122	Assessment Of Tangible	(3)(b) Tangible personal property held under an operating lease <u>shall</u> be reported by and assessed (4) Nothing in this rule shall affect the reporting and assessing of manufactured homes as	§§40-2A-7(a)(5), 40-2-11	0
	Assessment Of Tangible	provided in Section 40-11-1 40-11-1(t)(2), Code of Ala. 1975, nor the reporting and assessing of		
	Personal Property Held Under	that property as provided in Article 1, Chapter 21, Title 40, Code of Ala. 1975, nor the reporting		
810-4-122 810-4-123	Lease Or Conditional Sales Homestead And Principal	and assessing of that property as provided in Article 5, Chapter 12, Title 40, Code of Ala. 1975. (2) DEFINITIONS - For the purpose of this rule, the following terms shall have the following	§§40-2A-7(a)(5), 40-2-11 §§40-9-19, 40-19-21, 40-9-21.1, Act 2013-295	0
810-4-123	Fromestead And Frincipal	(2)(d) Form PT-PA-1 – This is a Physician's Affidavit of Permanent and Total Disability that must be	3340-3-13, 40-13-21, 40-3-21.1, ACT 2013-23.	0
	Homestead And Principal	used when claiming a homestead or principal residence exemption base of permanent and total		
810-4-123	Residence Exemptions From Property Tax.	disability when the person claiming the exemption is not receiving a pension or annuity due to disability.	§§40-9-19, 40-19-21, 40-9-21.1, Act 2013-295	0
810-4-123	Homestead And Principal	(3)(c) Proof of the taxpayer being retired because of total and permanent disability may include	§§40-9-19, 40-19-21, 40-9-21.1, Act 2013-295	0
		(4)(c) Proof of the taxpayer being retired because of total and permanent disability may include the receipt of a pension or annuity due to disability from a private company or a state or federal		
		governmental agency or the written certification (Form PT-PA-1) of the taxpayer being retired		
		because of total and permanent disability from two physicians licensed to practice medicine in		
	Homostoad And Principal	Alabama. Alabama Department of Revenue Form PT-PA-1 must be used when providing a		
	Homestead And Principal Residence Exemptions From	physician's written certification of total and permanent disability. On and after August 1, 2013 at least one of these physicians must be actively providing treatment directly related to the		
810-4-123	Property Tax.	permanent and total disability of the person seeking the exemption.	§§40-9-19, 40-19-21, 40-9-21.1, Act 2013-295	0
810-4-123	Homestead And Principal	(5) With respect of homesteads situated in more than one county, the exemption granted in (4)	§§40-9-19, 40-19-21, 40-9-21.1, Act 2013-295	0
	Homestead And Principal	(6) JOINT OWNERSHIP – Property owned by a person who meets the criteria to claim a homestead		
	Residence Exemptions From	or principal residence exemption shall receive the full exemption, whether the person is a joint		
810-4-123 810-4-123	Property Tax. Homestead And Principal	owner or the sole owner. There are no partial homestead or principal residence exemptions. (7)(c) Proof of the taxpayer being totally and permanently disabled may include the receipt of a	§§40-9-19, 40-19-21, 40-9-21.1, Act 2013-295 §§40-9-19, 40-19-21, 40-9-21.1, Act 2013-295	0
520 7 1.23		(8) APPLICATION PROCESS - To obtain this homestead exemption, the owner of any homestead	33 .0 J 13, 70 13 21, 40°3°21.1, MCL 2013°23°	
		property as of the October 1 lien date must successfully apply for the exemption and submit all		
	Homestead And Principal	supporting documentation to the local tax assessing official in the county where their homestead property is located. Application may be made between October 1 and December 31 for the		
	Residence Exemptions From	exemption to be applied for the current year or application may be made at any time during the		
810-4-123	Property Tax.	year for the exemption to be applied for the following year.	§§40-9-19, 40-19-21, 40-9-21.1, Act 2013-295	0
810-4-123	Homestead And Principal	(9) ANNUAL VERIFICATION – Any person who is permanently and totally disabled and who (9)(a) Any person who is 65 years of age or older and who qualifies for and has been granted the	§§40-9-19, 40-19-21, 40-9-21.1, Act 2013-295	0
	Homestead And Principal	homestead or principal residence exemption under the income limitations provided in Sections 40		
010 4 1 22	Residence Exemptions From	9-19 and 40-9-21 shall after the initial qualification be allowed to verify such eligibility each year	5540 0 40 40 40 22 40 0 2	
810-4-123 810-4-123	Property Tax. Homestead And Principal	by mail on a form affidavit provided by the county assessing official. (10) PENALTY FOR WILLFULLY PROVIDING FALSE INFORMATION – Any person who knowingly and	§§40-9-19, 40-19-21, 40-9-21.1, Act 2013-295 §§40-9-19, 40-19-21, 40-9-21.1, Act 2013-295	0
		i. ,	,, .0 5 22:2,7:00 2015 25:	

Section Company Comp	Rule Citation	Short Description	Pagulatory Tayt	Statutory Authoity	# of Discretionary Regulatory Restrictions
Ministration to component in the Compo		Short Description	Regulatory Text (10)(a) The penalties and interest assessed against any person who obtained an exemption based	Statutory Authorty	Regulatory Restrictions
Set 1-12 Process of the common					
Processing Continues of Conti	910 4 1 22			\$\$40.9.19.40.19.21.40.9.21.1.Act 2012.20	0
Social Fundamental Control Food Control Food Control Food Food Control Food Food Food Food Food Food Food Fo			·		
Additional Content of the Content					
Security Control (1997) 100-1-19 100		-	(2) DEFINITIONS – For the purpose of this rule, the following terms shall have the following		
Committed Proceedings of Committed Processing Committed	810-4-124			§§40-2A-7(a)(5), 40-2-11, 40-7-49, 40-10-28	0
After August 1, 1912 and Personal Company of the Co					
Part					
Good Plant Processor Services of the County Commission of the County Coun	810-4-124			§§40-2A-7(a)(5), 40-2-11, 40-7-49, 40-10-28	0
Facility Counting County of Con- Table Counting County of Con- Table Cou		, .	(3)(b) The "Certificate of Pending Redemption" must then be submitted to the County Commission		
The Sacra Counting of the Counting Counting of the Counting Counti		Evenes Funds Brocodures For			
All the August 1, 2013 And Provided To the Control of the Control					
Lead Fund Procedures Communication of the Communica			issue an "Excess Funds Voucher" which the county redemption official shall accept in lieu of the		
Section Fund Procedure for For Section Section (1997) Section (1997) Section Section (810-4-124	To July 1, 2014		§§40-2A-7(a)(5), 40-2-11, 40-7-49, 40-10-28	0
Table 40 Course (in Control 1994) 1, 125, 136, 149 of 1994) 1, 125, 136, 149 of 1994 1, 125, 136, 136, 136, 136, 136, 136, 136, 136		Excess Funds Procedures For			
19.04.1.29 the score index and indexes. \$40.20, 2013, 40.21, 40.729, 40.10.20 \$10.00 19.04.1.25 supermotion Of Optional Process of the Control of the State of Assessment of Control of Cont			remitted to the tax sale purchaser pursuant to the procedures set forth in Title 40-10-122, Code of		
Implementation of Optional 1904-1-29 Implementation of Optional 1904	010 4 4 34			\$\$40.34.7/-\/E\ 40.3.44.40.7.40.40.40.20	
Two Year Added windows: Two Year Added windows: December of the Control of the Control of the Section of the	810-4-124		the excess failus and interest.	9940-2A-7(a)(5), 40-2-11, 40-7-49, 40-10-28	0
1934 1.2 3 Projected and CO (QUICON) (CDICON) Per level of transport for the rest, However time, building the required to any any specific control of the property of the property of the control of the property of the control of the property of t			(2)(c) Upon election to renew registration for the optional two-year period, the registrant shall do		
Solid The registrates had advanced large by signed affiliated to the few market value series in calculating each year, 3 of whether the few market value for the production of					0
wightermetation Of Optional windows and the common of the	010-4-125	implementation of Optional		9940-2A-7(a)(5), 40-7-49, and Act 2014-301	0
majerimentation of Opiopals where the control of policy of the control of the con			calculating each year's ad valorem taxes shall be the fair market value established for the motor		
Superinters (14 or 1) which the superinters (14 or 1) which th		Implementation of Oation			
### Separation Reviewed. Properties Model by Verbick Properties of the risk gain broome effective insurary 1, 2015. Properties Model by Verbick Prop		The state of the s			
No Ten Motor Vehicle 100-11-25 Voluntion And Assuments (1) (1) The provisions of this rule shall become effective January 1, 2015. Voluntion And Assuments (1) (1) The provisions of this rule shall become effective January 1, 2015. Voluntion And Assuments (1) (1) The provisions of this rule shall become effective January 1, 2015. Voluntion And Assuments (1) (1) The provisions of this rule shall become effective January 1, 2015. Voluntion And Assuments (1) (1) The provisions of this rule shall be effective January 1, 2015. Voluntion And Assuments (1) (1) The provisions of this rule shall be effective January 1, 2015. Voluntion And Assuments (1) (1) The provisions of this rule shall be effective January 1, 2015. Voluntion And Assuments (1) (2) The provisions of this rule shall be effective January 1, 2015. Voluntion And Assuments (1) (2) The provisions of this rule shall be effective January 1, 2015. Voluntion And Assuments (1) (2) The tax pages and the provision of this rule along this rule along the first page of the provision of the January 1, 2015. Voluntion And Assuments (1) (2) The tax pages and the provision of this rule along the rule	810-4-125	Registration Renewal.		§§40-2A-7(a)(5), 40-7-49, and Act 2014-301	0
180.4-1.2 Personal review of the control part					
Signature And Assessment Of 10 and for achieve uniformly throughout the State of Alabama, the following procedures of State St	810-4-125		(2)(f) The provisions of this rule shall become effective January 1. 2015.	§§40-2A-7(a)(5). 40-7-49. and Act 2014-301	0
Available of Advancement of Receiver (From ADV-44) with the local assessing efficient for the immediately preceding year and the total acquisation cost of all stands perilips and the total acquisation cost of all stands professing perilips. (In proceedings of the procedure of the processing of the procedure of the procedure of the processing of the procedure of the processing of the procedure o					0
Subsess Personal Property is and the total acquisition cost of all taseble tangible personal property much whe been \$10,000 or less in total acquisition cost of all tangible taseble personal property are the personal property are the property in the property of the personal property are the property in the property and the regular personal property are the property in the property and property are the property and property		\/-\:-+i	, , , , , , , , , , , , , , , , , , , ,		
Using Form ADV-405 (Short Form). 9404-12-6 (Tem). Valuation And Assessment Of Robins Formal Property (Short Form) and Property (Short Form) and Property (Short Formal Property (Short Formal Property Short Formal Proper					
Valuation And Assessment Of Business Personal Project Using Form AUV-405 (Prior) Using Form AUV-405 (Prior) (I)(a)(a)(2) The tapayor must have \$10,000 or less in total acquisition cost of all tangible taxable personal property assets for the current year. OUT-21-26 Valuation And Autoscience Of Committee		Using Form ADV-40S (Short			
Sub-1-2-26 Form). 100-41-2-5 Form). 100-41-2-5 Form). 100-41-2-6 Form). 100-41-2-7 Form (A) Workstown (C) Form (A) Workstown (C) Form (A) Workstown (C) Form). 100-41-2-7 Form (A) Workstown (C) Form (A) Workstown (C) Form (A) Workstown (C) Form (C) Fo	810-4-126		year.	§§40-2A-7(a)(5); Act 2014-415	0
Using Form ADV-MSC (Short Month) (1) (a) (1) The tappager mass have \$10,000 or less in total acquisition cost of all tangible taxable genous properly sasets for the current year. 1010-41-26 Valuation And Assessment Of (2) If it asspayer insulation a failure or incorrect short form, the return shall be subject to (3) 2. Iffective force year, such properly saset for the current year. 2) Iffective force total properly saset for the current year. 2) Iffective force total properly saset for the current year. 3) Properly Return Lining (2PAL) 4) Properly Return Lining (2PAL) 4) Procedures for Electronically first explaint included in the electronically first extent include (2PAL) 4) Procedures for Electronically first explaint included in the electronically first extent in accordance with Rule 2810-4-1-04. 4) Procedures for Electronically first explaint included in the electronically provided in the electronically first explaint included in the electronically provided in the electronically first explaint included in the electronically provided in t					
Valuation And Assessment Of					
Effective October 1, 2016, any tapaper owning business personal property, aircraft, or holding a permanent ruleire tag shall have the ability and option to electronically file abusiness personal property face that the ability and option to electronically file abusiness personal property aircraft with the tapaper are required to file a 540-756, 40-757, 40-758, 40-759, 40-2A. 100					0
procedures for Electronically [insign A Business Personal of property tax return through OPPAL. The filing will be submitted to the county assessing official or filing A Business personal property tax return in accordance with Rule 810-4-3-04. Procedures for Electronically [insign A Business Personal property tax return in accordance with Rule 810-4-3-04. Procedures for Electronically [insign A Business Personal Property Return Using OPPAL. 1997] Procedures for Electronically [insign A Business Personal Property Return Using OPPAL. 1997] Procedures for Electronically [insign A Business Personal Property Return Using OPPAL. 1997] Procedures for Electronically [insign A Business Personal Property Return Insign OPPAL. 1997] Procedures for Electronically [insign A Business Personal Property Return Insign OPPAL. 1997] Procedures for Electronically [insign A Business Personal Property Return Insign OPPAL. 1997] Procedures for Electronically [insign A Business Personal Property Return Insign OPPAL. 1997] Procedures for Electronically [insign A Business Personal Property Return Insign A Bu	010 4 1 .20	Valuation And Assessment of			9
billing A Business Personal silvariant property Return Using OPPAL silvariant procedures for Electronically 16 of Technology (1997) silvariant procedures for Electronically 16 of Technology (1997) silvariant procedures for Electronically (1997) silvariant procedures for		Danas danas Fau Flantas disalla			
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Filing A Busines Personal 810-4.1-27 Procedures for Electronically. 810-4.1-28 Procedures for Electronically. 810-4.1-29 Procedures for Electronically. 810-4.1-20 Procedures for Electronically. 810-4.1-20 Procedures for Electronically. 810-4.1-20 Procedures for Electronically. 810-4.1-20 Procedures for Electronically. 910-4.1-20 Procedures for Electronically. 910-4.1-20 Procedures for Electronically. 910-4.1-20 Procedures for Electronically. 910-4.1-20 Procedures for Electronically.	810-4-127	Property Return Using OPPAL	business personal property tax return in accordance with Rule 810-4-104.	§§40-7-56, 40-7-57, 40-7-58, 40-7-59, 40-2A-	0
Side-1-27 Property Return Using OPPAL available to each appropriate local taxing jurisdiction at the time the return is filed.			(3) The electronically filed return shall contain all information included in the standard paper tax		
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manufactured home, or upon complying with the ad valorem tax laws where no taxes are due. There shall be no issuance fee paid for decals issued for manufactured homes subject to ad valorem tax. These individuals assessing a manufactured home for the first time will be issued a current year decal at the time of assessment and must either return to the courthouse during October, November, or December for a new decal or be mailed a new decal during October, November, or December. 10 Ad Valorem Tax	810-4-127 810-4-127 810-4-127 810-4-127	Procedures For Electronically Procedures For Electronically Filing A Business Personal Property Return Using OPPAL Procedures For Electronically Property Return Using OPPAL Procedures For Electronically Procedures For Electronically Procedures For Electronically Frocedures For Electronically Frocedures For Electronically Procedures For Electronically Procedures For Electronically Procedures For Electronically Procedures For Electronically Manufactured Homes Subject	available to each appropriate local taxing jurisdiction at the time the return is filed. (a) No taxpayer shall be required to use the OPPAL system for filing business personal property tax (5) The OPPAL system shall be utilized only for the filing of business personal property tax returns and shall not provide for the administration or enforcement of business personal property tax returns and shall not provide for the administration or enforcement of business personal property tax return on behalf of the taxpayer utilizing a standardized web interface as prescribed by the department. (7) There shall be no charge to either the taxpayer, a tax preparer, or a local taxing jurisdiction for (8) All penalties and interest assessed according to state law for failure to properly and timely file a business personal property tax return or for payment of such taxes shall apply to filings made through the OPPAL system. (9) Notwithstanding any other provision of this article, no county tax official shall be prevented (11) All manufactured homes located on land owned by the manufactured homes and trends or tented or leased for business purposes shall be subject to a assessment for ad valorem tax purposes and the manufactured homes shall be considered as improvements to realty (Class III). Manufactured homes located on land owned by the manufactured home owner and used by the owner-occupant for business purposes are subject to ad valorem tax (Class II). Manufactured homes located on land owned by the manufactured home owner where the owner allows someone to occupy the home rent free, shall be subject to ad valorem tax (Class III). Ownership interests in the manufactured home and the land must be the same for it to be assessed for ad valorem tax purposes. Manufactured homes assessed for ad valorem tax purposes shall be valued according to the Alabama Appraisal Manual and the manufactured homes shall be revalued on the same time schedule as other real property in the county.	\$\$40-7-56, 40-7-57, 40-7-58, 40-7-59, 40-2A-\$\$40-7-56, 40-7-57, 40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40	0 0
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Current year decal at the time of assessment and must either return to the courthouse during October, November, or December for a new decal or be mailed a new decal during October, November, or December. To Ad Valorem Tax November, or December for a new decal or be mailed a new decal during October, November, or December. S§40-2A-7(a)(5), 40-7-61, 40-7-64 ONUMBER OF TAX SENDED OF TAX SENDED OCTOBER OF TAX SENDED OCTOBER OF TAX SENDED OCTOBER OCTOBER OF TAX SENDED OCTOBER OCTOBE	810-4-127 810-4-127 810-4-127 810-4-127	Procedures For Electronically Procedures For Electronically Filing A Business Personal Property Return Using OPPAL Procedures For Electronically Property Return Using OPPAL Procedures For Electronically Procedures For Electronically Procedures For Electronically Frocedures For Electronically Frocedures For Electronically Procedures For Electronically Procedures For Electronically Procedures For Electronically Procedures For Electronically Manufactured Homes Subject	available to each appropriate local taxing jurisdiction at the time the return is filed. (a) No taxpayer shall be required to use the OPPAL system for filing business personal property tax (5) The OPPAL system shall be utilized only for the filing of business personal property tax returns and shall not provide for the administration or enforcement of business personal property tax returns and shall not provide for the administration or enforcement of business personal property tax returns and shall not provide for the administration or enforcement of business personal property tax return on behalf of the taxpayer utilizing a standardized web interface as prescribed by the department. (7) There shall be no charge to either the taxpayer, a tax preparer, or a local taxing jurisdiction for (8) All penalties and interest assessed according to state law for failure to properly and timely file a business personal property tax return or for payment of such taxes shall apply to filings made through the OPPAL system. (9) Notwithstanding any other provision of this article, no county tax official shall be prevented. (1) All manufactured homes located on land owned by the manufactured home owner where the manufactured homes are not rented or leased for business purposes shall be subject to assessment for ad valorem tax purposes and the manufactured homes shall be considered as improvements to realty (Class III). Manufactured homes located on land owned by the manufactured home owner and used by the owner-occupant for business purposes are subject to ad valorem tax (Class III). Ownership interests in the manufactured home and the land must be the same for it to be assessed for ad valorem tax purposes shall be considered as interest and purposes shall be valued according to the Alabama Appraisal Manual and the manufactured homes shall be revalued on the same time schedule as other real property in the county. (3)(a) Every person, firm, or corporation who owns, a manufactured home shall receive a decal upon the assessme	\$\$40-7-56, 40-7-57, 40-7-58, 40-7-59, 40-2A-\$\$40-7-56, 40-7-57, 40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40	0 0
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(3)(b) The ad valorem tax decal <u>shall</u> be proof of payment of all ad valorem taxes or proof of compliance with the ad valorem tax laws where no taxes are due. The ad valorem tax decal <u>shall</u> be displayed the same as the registration decal. (3)(e) Owners of manufactured homes entering the state for the first time and owners of manufactured homes purchased from the stock of a dealer shall, within 30 days of entry or purchase, secure from the local manufactured home official the appropriate manufactured home	810-4-127 810-4-127 810-4-127 810-4-127	Procedures For Electronically Procedures For Electronically Filing A Business Personal Property Return Using OPPAL Procedures For Electronically Property Return Using OPPAL Procedures For Electronically Procedures For Electronically Procedures For Electronically Frocedures For Electronically Frocedures For Electronically Procedures For Electronically Procedures For Electronically Procedures For Electronically Procedures For Electronically Manufactured Homes Subject	available to each appropriate local taxing jurisdiction at the time the return is filed. (a) No taxpayer shall be required to use the OPPAL system for filing business personal property tax (5) The OPPAL system shall be utilized only for the filing of business personal property tax returns and shall not provide for the administration or enforcement of business personal property tax returns and shall not provide for the administration or enforcement of business personal property tax returns and shall not provide for the administration or enforcement of business personal property tax return on behalf of the taxpayer utilizing a standardized web interface as prescribed by the department. (7) There shall be no charge to either the taxpayer, a tax preparer, or a local taxing jurisdiction for (8) All penalties and interest assessed according to state law for failure to properly and timely file a business personal property tax return or for payment of such taxes shall apply to filings made through the OPPAL system. (9) Notwithstanding any other provision of this article, no county tax official shall be prevented (1) All manufactured homes located on land owned by the manufactured home owner where the manufactured homes are not rented or leased for business purposes shall be subject to assessment for ad valorem tax purposes and the manufactured homes shall be considered as improvements to realty (Class III). Manufactured homes located on land owned by the manufactured home owner and used by the owner-occupant for business purposes are subject to ad valorem tax (Class III). Manufactured homes located on land owned by the manufactured home owner and used by the owner-occupant for business purposes are subject to ad valorem tax (Class III). Ownership interests in the manufactured home and the land must be the same for it to be assessed for ad valorem tax purposes shall be covered to a coupt the home rent free, shall be subject to ad valorem tax purposes shall be covered to the same time schedule as other real property	\$\$40-7-56, 40-7-57, 40-7-58, 40-7-59, 40-2A-\$\$40-7-56, 40-7-57, 40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40-7-58, 40-7-59, 40-2A-\$\$40-7-58, 40	0 0
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manufactured homes purchased from the stock of a dealer shall, within 30 days of entry or Manufactured Homes Subject purchase, secure from the local manufactured home official the appropriate manufactured home	810-4-127 810-4-127 810-4-127 810-4-127 810-4-127	Procedures For Electronically Procedures For Electronically Procedures For Electronically Filing A Business Personal Property Return Using OPPAL Procedures For Electronically Procedures For Electronically Procedures For Electronically Procedures For Electronically Frocedures For Electronically Procedures For Electronically Manufactured Homes Subject To Ad Valorem Tax Manufactured Homes Subject To Ad Valorem Tax	available to each appropriate local taxing jurisdiction at the time the return is filed. (a) No taxpayer shall be required to use the OPPAL system for filing business personal property tax (5) The OPPAL system shall be utilized only for the filing of business personal property tax returns and shall not provide for the administration or enforcement of business personal property tax returns and shall not provide for the administration or enforcement of business personal property tax return on behalf of the taxpayer utilizing a standardized web interface as prescribed by the department. (6) The OPPAL system shall allow a bird party authorized by the taxpayer to file a business personal property tax return on behalf of the taxpayer utilizing a standardized web interface as prescribed by the department. (7) There shall be no charge to either the taxpayer, a tax preparer, or a local taxing jurisdiction for lab prescribed by the department. (8) All penalties and interest assessed according to state law for failure to properly and timely file a business personal property tax return or for payment of such taxes shall apply to filings made through the OPPAL system. (9) Notwithstanding any other provision of this article, no county tax official shall be prevented. (11) All manufactured homes located on land owned by the manufactured homes owner where the manufactured homes and the tot rented or leased for business purposes shall be subject to a sasessment for ad valorem tax purposes and the manufactured homes shall be considered as improvements to realty (class III). Manufactured homes located on land owned by the manufactured home owner and used by the owner-occupant for business purposes are subject to ad valorem tax (Class III). Manufactured homes located on land owned by the manufactured home owner where the owner allows someone to occupy the home rent free, shall be subject to ad valorem tax (Class III). Manufactured homes in the manufactured homes assessed for ad valorem tax purposes shall be valued according	\$\$40-7-56, 40-7-57, 40-7-58, 40-7-59, 40-2A-\$\$40-7-56, 40-7-56, 40-7-59, 40-2A-\$\$40-7-56, 40-7-59, 40-2A-\$\$40-7-56, 40-7-59, 40-2A-\$\$40-7-56, 40-7-59, 40-2A-\$\$40-7-56, 40-7-59, 40-7-59, 40-2A-\$\$40-7-56, 40-7-59, 40-2A-\$\$40-7-59, 40-2A-	0 0 0
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				# of Discretionary
Rule Citation	Short Description	Regulatory Text [4] Unissued Ad Valorem Decals. At the end of each tax year, all unissued ad valorem decals must	Statutory Authoity	Regulatory Restrictions
	Manufactured Homes Subject	be retained by the county issuing official in a secure area of their office until a satisfactory audit has been completed by the Examiners of Public Accounts. Upon completion of a satisfactory audit		
810-4-202	To Ad Valorem Tax	by the Examiners of Public Accounts, all unissued decals must be immediately destroyed.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
		(1) Every person, firm, or corporation who owns, maintains, or keeps in this state a manufactured home which is located on land owned by someone other than the manufactured home owner, or		
		manufactured homes located on land owned by the manufactured home owner and such		
810-4-203	To Registration Manufactured Homes Subject	manufactured homes are rented or leased for business purposes shall be subject to registration. (1)(c)(1) All manufactured homes twenty (20) years of age or greater shall be subject to 50% of	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-203	To Registration	the above fee schedule. (1)(c)(3) All manufactured homes manufactured during any time of one calendar year shall be	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-203	To Registration	considered one-year old on October 1 of the following calendar year.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
	Manufactured Homes Subject	(1)(c)(4) It <u>shall</u> be the duty of the taxpayer to submit evidence of the age of the manufactured home. If no proof of age is available on a manufactured home model prior to 1990, an affidavit will		
810-4-203	To Registration	be acceptable as proof of age.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-203	Manufactured Homes Subject To Registration	(1)(d)(1) Manufactured homes registered for the first time between October 1 and December 31 shall be subject to 100% of the applicable registration fee.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-203	Manufactured Homes Subject To Registration	(1)(d)(2) Manufactured homes registered for the first time between January 1 and March 31 shall be subject to 75% of the applicable registration fee.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
	Manufactured Homes Subject	(1)(d)(3) Manufactured homes registered for the first time between April 1 and June 30 shall be		_
810-4-203	To Registration Manufactured Homes Subject	subject to 50% of the applicable registration fee. (1)(d)(4) Manufactured homes registered for the first time between July 1 and September 30 shall	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-203	To Registration Manufactured Homes Subject	be subject to 25% of the applicable registration fee. (1)(e) The fee shall be dependent on the use of the manufactured home on October 1 or its	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-203	To Registration	intended use on the date the manufactured home is newly acquired.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-203	Manufactured Homes Subject To Registration	(1)(g) Manufactured homes used for commercial purposes <u>shall</u> be any manufactured home except an owner occupied manufactured home used as a single family residence.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
		(1)(h) Owner occupied shall be actual occupancy of the manufactured home by the owner and		
	Manufactured Homes Subject	used as a single family residence. Single family residence is further defined as occupancy by the spouse, children, and parents as long as they live in the manufactured home with the owner of		
810-4-203	To Registration	record. Occupancy can be either on a full-time basis or part-time basis. (1)(i) Any appendages that are added to a manufactured home which have a total square footage	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
		less than the square footage of the manufactured home shall be covered by the registration fee.		
810-4-203	Manufactured Homes Subject To Registration	When appendages exceed the square footage of a manufactured home, the manufactured home shall be registered as a double wide paying the applicable double wide registration fee.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-203	Manufactured Homes Subject To Registration	(1)(j) A decal shall no longer be required when the county appraisal office determines the manufactured home to have "no value."		0
	Manufactured Homes Subject		§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-203	To Registration	(1)(k) Refunds shall be issued only in case of registration fees collected in error. (1)(a) All manufactured home owners who are over the age of 65 shall be exempt from payment	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
010 4 2 04	Exemptions From Registration Fee	of the registration fee on their owner-occupied manufactured home, but will be subject to the	\$\$40.24.7(=\/5).40.7.64.40.7.64.40.42.255	
810-4-204	ree	payment of the \$5 issuance fee. (1)(b) This exemption must be claimed annually between October 1 and November 30 or thirty	§§40-2A-7(a)(5), 40-7-61, 40-7-64, 40-12-255	0
	Exemptions From Registration	(30) calendar days from the bill of sale or thirty (30) calendar days from the date the manufactured home entered the state for the first time. The \$5 issuance fee must be paid and a		
810-4-204	Fee	registration decal issued annually. Proof of age must be furnished once and kept on file.	§§40-2A-7(a)(5), 40-7-61, 40-7-64, 40-12-255	. 0
	Exemptions From Registration	(2)(a) All manufactured homes which are owner-occupied by a totally disabled owner shall be exempt from the payment of the registration fee but will be subject to the \$5 issuance fee as set		
810-4-204	Fee	out in §40-12-255. (2)(b) The exemption must be claimed annually between October 1 and November 30 or thirty	§§40-2A-7(a)(5), 40-7-61, 40-7-64, 40-12-255	0
		(30) calendar days from the bill of sale or thirty (30) calendar days from the date the		
810-4-204	Exemptions From Registration Fee	manufactured home entered the state for the first time. The \$5 issuance fee must be paid and a registration decal issued annually.	§§40-2A-7(a)(5), 40-7-61, 40-7-64, 40-12-255	0
	Exemptions From Registration	(2)(c) Proof of disability may be (but shall not be limited to) written certificates of such total disability by two physicians licensed to practice in this state. A certificate of disability from the		
810-4-204	Fee	Veterans Administration or the Social Security Administration will be acceptable.	§§40-2A-7(a)(5), 40-7-61, 40-7-64, 40-12-255	0
810-4-204	Exemptions From Registration Fee	(4)(a) All manufactured homes in the inventory of a dealer or a manufacturer <u>shall</u> be exempt from the registration fee.	§§40-2A-7(a)(5), 40-7-61, 40-7-64, 40-12-255	0
	Exemptions From Registration Fee	(4)(d) Manufactured homes in the inventory of a dealer or a manufacturer shall not be required to		0
810-4-204	ree	display a decal. (6) Nonresident military personnel stationed in Alabama under orders are exempt from the	\$\$40-2A-7(a)(5), 40-7-61, 40-7-64, 40-12-255	
		payment of the registration fee on manufactured homes under the Soldiers and Sailors Civil Relief Act of 1940. However, the current year decal must be displayed. The nonresident military		
		personnel must claim their exemptions annually between October 1 and November 30 or thirty		
		(30) calendar days from the bill of sale or thirty (30) calendar days from the date the manufactured home entered the state for the first time. The \$5 issuance fee must be paid and a		
810-4-204	Exemptions From Registration Fee	registration decal issued annually. Failure to display the current year decal will subject the owner to the citation fee, and penalty as set out in \$40-12-255(b).	§§40-2A-7(a)(5), 40-7-61, 40-7-64, 40-12-255	0
	Manufactured Homes -	(1) Any manufactured home owner subject to registration laws must show proof of payment of		
810-4-205	General	sales/use tax. (2) Any manufactured home owner subject to registration laws must furnish the prior years'	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
		registration receipt or if the manufactured home has never been registered in the State of		
		Alabama, then a copy of a bona fide bill of sale and certificate of title, or title application issued by the Alabama Revenue Department for 1990 or subsequent year model must be furnished.		
	Manufactured Homes -	Registration fees shall be collected from the date of the bill of sale or the date the manufactured home entered the state, but in no case will the registration fees be due and payable for any		
810-4-205	General	period greater than two previous years plus the current year.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
		(4) All manufactured homes subject to the registration fee shall be registered between October 1 and November 30 of each year. All owners of manufactured homes subject to the registration fee		
	Manufactured Homes -	for the first time shall have thirty (30) calendar days from the date of the bill of sale or from the date the manufactured home entered the state for the first time to register the manufactured		
810-4-205	General	home without a delinquent fee.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
		(5) All manufactured homes subject to registration for the first time where a bill of sale or certificate of title is not furnished will be presumed to have been in the state for the two previous		
	Manufactured Homes -	years and the registration fee shall be immediately due and payable for the two previous years plus the current year, but in no case will the registration fee be due and payable for any period		
810-4-205	General	prior to October 1, 1991.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-205	Manufactured Homes - General	(6) All manufactured homes subject to the registration fee on October 1, 1991, <u>shall not</u> be subject to ad valorem tax for the 90-91 tax year.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-205	Manufactured Homes - General	(9) Proper notation and disposition of decals issued to exempt entities for discovery purposes shall be made on the manufactured home report.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
		(10) Any person violating any provision of Section 40-12-255, Code of Ala. 1975, shall be guilty of a		
810-4-205	Manufactured Homes - General	Class C misdemeanor and, upon conviction thereof, shall be subject to a fine of not less than \$50.00.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (1) All manufactured homes subject to the registration fee shall be issued a decal provided by the	Statutory Authoity	Regulatory Restrictions
	Registration Decals -	(1) All manufactured nomes subject to the registration fee shall be issued a decai provided by the Alabama Department of Revenue. The decals are sequentially numbered and the disposition of		
	Displaying, Issuing, And	each decal shall be subject to audit. There shall be a \$5 issuance fee charged for issuance of all		
810-4-206	Replacing.	decals except as otherwise specified in this rule. (Section 40-12-255(a), Code of Ala. 1975)	§§40-2A-7(a)(5), 40-7-61, 40-7-64,40-12-255	0
		(2) The manufactured home owner shall immediately attach the decal to and at all times		
		thereafter display the decal at eye level on the outside finish of the manufactured home for which		
	Registration Decals -	the decal was issued. The decal shall be located one foot from the right corner on the side facing		
	Displaying, Issuing, And	the street so as to be clearly visible from the street. The issuing official will place the appropriate		
810-4-206 810-4-206	Replacing. Registration Decals -	classification letter on the designated area of the decal prior to issuing a registration decal. (3) In the event a manufactured home owner who has been previously issued a manufactured	§§40-2A-7(a)(5), 40-7-61, 40-7-64,40-12-255 §§40-2A-7(a)(5), 40-7-61, 40-7-64,40-12-255	0
810-4-207	Delinquent Fees	(3) A delinquent fee shall be charged for each year the current owner is delinquent.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
		(1) Any manufactured home owner, unless specifically exempted, who fails to pay the registration	,,,,,	
810-4-208	Citations	fee on manufactured homes shall be subject to a citation fee of \$15.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-208	Citations	 (2) All manufactured home owners who fail to properly display the registration or ad valorem (4) The county license inspector or deputy license inspector shall have authority to issue citations. 	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
		The county official charged with the responsibility of administering this law shall have the		
		authority to designate employees of his or her office or by mutual consent of the tax assessor or		
040 4 0 00	en vi	county revenue commissioner, employees of the tax assessor or county revenue commissioner, or	5540 04 7/ 1/51 40 7 54 40 7 54	
810-4-208	Citations	appraisal office as deputy license inspectors. (7) The license inspector or deputy license inspector shall institute or cause to be instituted	§§40-2A-7(a)(5), 40-7-61, 40-7-64	U
		criminal proceedings for all citations not paid within the 15 days allowed. Refer to the Code of Ala.		
		1975, Section 40-12-10 for the proper procedure to use concerning the collection of citation fees		
		and penalties. Adequate records of the disposition of the citations should be kept in the county		
810-4-208 810-4-209	Citations Move Permits	manufactured home official's office. (1) Before a manufactured home may be moved on the highways of Alabama, a moving permit	\$\$40-2A-7(a)(5), 40-7-61, 40-7-64	0
010-4-209	ove i cirilles	(2) Manufactured home dealers shall not be required to obtain a moving permit when moving a	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
İ		manufactured home which is part of the dealer's inventory or when delivering a manufactured		
810-4-209	Move Permits	home sold from the dealer's inventory.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
		(3) Manufactured homes owned by dealers, manufacturers, lien holders, or homes being		
		transported into or through the State of Alabama shall not be required to obtain a move permit. Transporters must provide proof of ownership as evidenced by a tag, decal, bill of sale, bill of		
810-4-209	Move Permits	laden, or title.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
		(4) Lien holders are required [within ten (10) days of moving any manufactured home] to notify, in		
		writing, the county registration official of the removal of said manufactured home. The county registration official, upon receipt of such written notification shall send [within ten (10) days] a		
		notice of any delinquent taxes or registration fees to the lien holder. Lien holders shall pay		
810-4-209	Move Permits	delinquent taxes or registration fees within thirty (30) days of being notified.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
		(5) Any person moving a manufactured home without a moving permit shall be issued a traffic		
		citation and shall be guilty of a class C misdemeanor, and upon conviction shall be subject to a fine		
810-4-209	Move Permits	of not less than \$50. Any law enforcement official in the State of Alabama may issue the traffic citation.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
010 1 2 103		(6) This move permit shall be in addition to any other moving permits required by law. This move	33.10 277 (4)(3), 10 7 01, 10 7 01	
		permit satisfies the requirement under the revenue manufactured home laws only and does not		
040 4 3 00	Maria Dannita	relieve anyone moving a manufactured home from the move requirements established by the	\$\$40.34.7(=\\E\ 40.7.64.40.7.64	
810-4-209 810-4-209	Move Permits	Alabama Manufactured Housing Commission.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	U
	Move Permits	I(7) A copy of the move permit shall be forwarded to the county of destination.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
	Move Permits	(7) A copy of the move permit <u>shall</u> be forwarded to the county of destination. Forms. The county registration official and ad valorem tax official shall submit to the Department	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
		Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to		0
810-4-211	Move Permits Forms	Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43).	§§40-2A-7(a)(5), 40-7-61, 40-7-64 §§40-2A-7(a)(5), 40-7-61, 40-7-64	0
	Forms	Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43). (1) The owner or lessor of real estate on which any manufactured home is situated shall report		0
		Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43).		0
810-4-211	Forms Landowners And Utility	Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43). (1) The owner or lessor of real estate on which any manufactured home is situated shall report the name and address of the owner of such manufactured homes to the county assessing official upon request of that official. (2) Any public or private entity that provides or sells any gas or electric services and connects the	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-211	Forms Landowners And Utility	Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43). (1) The owner or lessor of real estate on which any manufactured home is situated shall report the name and address of the owner of such manufactured homes to the county assessing official upon request of that official. (2) Any public or private entity that provides or sells any gas or electric services and connects the services to any manufactured home shall, not less often than monthly, report to the county tax	\$§40-2A-7(a)(5), 40-7-61, 40-7-64 \$§40-2A-7(a)(5), 40-7-64	0
810-4-211	Forms Landowners And Utility Reports	Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43). (1) The owner or lessor of real estate on which any manufactured home is situated shall report the name and address of the owner of such manufactured homes to the county assessing official upon request of that official. (2) Any public or private entity that provides or sells any gas or electric services and connects the services to any manufactured home shall, not less often than monthly, report to the county tax assessing official a list containing each such manufactured home connected to such service during	\$§40-2A-7(a)(5), 40-7-61, 40-7-64 \$§40-2A-7(a)(5), 40-7-64	0
810-4-211	Forms Landowners And Utility	Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43). (1) The owner or lessor of real estate on which any manufactured home is situated shall report the name and address of the owner of such manufactured homes to the county assessing official upon request of that official. (2) Any public or private entity that provides or sells any gas or electric services and connects the services to any manufactured home shall, not less often than monthly, report to the county tax	\$§40-2A-7(a)(5), 40-7-61, 40-7-64 \$§40-2A-7(a)(5), 40-7-64	0
810-4-212 810-4-212	Forms Landowners And Utility Reports Landowners And Utility Reports Issuance Fees - Manufactured	Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43). (1) The owner or lessor of real estate on which any manufactured home is situated shall report the name and address of the owner of such manufactured homes to the county assessing official upon request of that official. (2) Any public or private entity that provides or sells any gas or electric services and connects the services to any manufactured home shall, not less often than monthly, report to the county tax assessing official a list containing each such manufactured home connected to such service during the period preceding the report, together with the name of the occupant and the location of the connection. (2) Procedures - The following procedures shall be used for manufactured home issuance fees as	\$\$40-2A-7(a)(5), 40-7-61, 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64	0
810-4-211 810-4-212	Forms Landowners And Utility Reports Landowners And Utility Reports	Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43). (1) The owner or lessor of real estate on which any manufactured home is situated shall report the name and address of the owner of such manufactured homes to the county assessing official upon request of that official. (2) Any public or private entity that provides or sells any gas or electric services and connects the services to any manufactured home shall, not less often than monthly, report to the county tax assessing official a list containing each such manufactured home connected to such service during the period preceding the report, together with the name of the occupant and the location of the connection. (2) Procedures - The following procedures shall be used for manufactured home issuance fees as of October 1 of each year.	\$\$40-2A-7(a)(5), 40-7-61, 40-7-64 \$\$40-2A-7(a)(5), 40-7-64	0
810-4-212 810-4-212	Forms Landowners And Utility Reports Landowners And Utility Reports Issuance Fees - Manufactured Homes	Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43). (1) The owner or lessor of real estate on which any manufactured home is situated shall report the name and address of the owner of such manufactured homes to the county assessing official upon request of that official. (2) Any public or private entity that provides or sells any gas or electric services and connects the services to any manufactured home shall, not less often than monthly, report to the county tax assessing official a list containing each such manufactured home connected to such service during the period preceding the report, together with the name of the occupant and the location of the connection. (2) Procedures - The following procedures shall be used for manufactured home issuance fees as	\$\$40-2A-7(a)(5), 40-7-61, 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64	0
810-4-212 810-4-212	Forms Landowners And Utility Reports Landowners And Utility Reports Issuance Fees - Manufactured Homes Issuance Fees - Manufactured Homes	Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43). (1) The owner or lessor of real estate on which any manufactured home is situated shall report the name and address of the owner of such manufactured homes to the county assessing official upon request of that official. (2) Any public or private entity that provides or sells any gas or electric services and connects the services to any manufactured home shall, not less often than monthly, report to the county tax assessing official a list containing each such manufactured home connected to such service during the period preceding the report, together with the name of the occupant and the location of the connection. (2) Procedures - The following procedures shall be used for manufactured home issuance fees as of October 1 of each year. (2)(a) Each county official charged with the responsibility of administering and enforcing the manufactured home laws of the State of Alabama shall follow procedures set forth in Section 40-12-255(a), Code of Ala. 1975, pertaining to issuance fees on manufactured homes	\$\$40-2A-7(a)(5), 40-7-61, 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64	0
810-4-212 810-4-212 810-4-213 810-4-213	Forms Landowners And Utility Reports Landowners And Utility Reports Issuance Fees - Manufactured Homes Issuance Fees - Manufactured Homes Issuance Fees - Manufactured	Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43). (1) The owner or lessor of real estate on which any manufactured home is situated shall report the name and address of the owner of such manufactured homes to the county assessing official upon request of that official. (2) Any public or private entity that provides or sells any gas or electric services and connects the services to any manufactured home shall, not less often than monthly, report to the county tax assessing official a list containing each such manufactured home connected to such service during the period preceding the report, together with the name of the occupant and the location of the connection. (2) Procedures - The following procedures shall be used for manufactured home issuance fees as of October 1 of each year. (2)(a) Each county official charged with the responsibility of administering and enforcing the manufactured home laws of the State of Alabama shall follow procedures set forth in Section 40-12-255(a), Code of Ala. 1975, pertaining to issuance fees on manufactured homes. (3)(a) The manufactured home issuance fee shall be charged when the registration fee is collected.	\$\$40-2A-7(a)(5), 40-7-61, 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64	0
810-4-212 810-4-212 810-4-212	Forms Landowners And Utility Reports Landowners And Utility Reports Issuance Fees - Manufactured Homes Issuance Fees - Manufactured Homes Issuance Fees - Manufactured Homes	Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43). (1) The owner or lessor of real estate on which any manufactured home is situated shall report the name and address of the owner of such manufactured homes to the county assessing official upon request of that official. (2) Any public or private entity that provides or sells any gas or electric services and connects the services to any manufactured home shall, not less often than monthly, report to the county tax assessing official a list containing each such manufactured home connected to such service during the period preceding the report, together with the name of the occupant and the location of the connection. (2) Procedures - The following procedures shall be used for manufactured home issuance fees as of October 1 of each year. (2)(a) Each county official charged with the responsibility of administering and enforcing the manufactured home laws of the State of Alabama shall follow procedures set forth in Section 40-12-25(a). Gode of Ala. 1975, pertaining to issuance fees on manufactured homes. (3)(a) The manufactured home decal is issued for a manufactured home.	\$\$40-2A-7(a)(5), 40-7-61, 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64	0
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810-4-212 810-4-212 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213	Forms Landowners And Utility Reports Landowners And Utility Reports Issuance Fees - Manufactured Homes Issuance Fees - Manufactured	Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43). (1) The owner or lessor of real estate on which any manufactured home is situated shall report the name and address of the owner of such manufactured homes to the county assessing official upon request of that official. (2) Any public or private entity that provides or sells any gas or electric services and connects the services to any manufactured home shall, not less often than monthly, report to the county tax assessing official a list containing each such manufactured home connected to such service during the period preceding the report, together with the name of the occupant and the location of the connection. (2) Procedures - The following procedures shall be used for manufactured home issuance fees as of October 1 of each year. (2)(a) Each county official charged with the responsibility of administering and enforcing the manufactured home laws of the State of Alabama shall follow procedures set forth in Section 40-12-255(a), Code of Ala. 1975, pertaining to issuance fees on manufactured homes. (3)(a) The manufactured home issuance fee shall be charged when the registration fee is collected and a manufactured home decal is issued for a manufactured home. (3)(b) The manufactured home issuance fee shall be collected only for issuing the current year decal and shall not be collected for prior year registration fees. (3)(c) All individuals shall be subject to the \$5 manufactured home issuance fee except the following: (3)(d) The \$5 manufactured home issuance fee shall be distributed as follows: (3)(d) [1) S4 shall go to the county general fund if the issuing official is on salary and if the issuing official is on the fee system, the \$4 shall go to the issuing official is on salary and if the issuing official is on the fee system, the \$4 shall go to the issui	\$\$40-2A-7(a)(5), 40-7-61, 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64	0
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810-4-212 810-4-212 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213	Forms Landowners And Utility Reports Landowners And Utility Reports Issuance Fees - Manufactured Homes Issuance Fees - Manufactured	Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43). (1) The owner or lessor of real estate on which any manufactured home is situated shall report the name and address of the owner of such manufactured homes to the county assessing official upon request of that official. (2) Any public or private entity that provides or sells any gas or electric services and connects the services to any manufactured home shall, not less often than monthly, report to the county tax assessing official a list containing each such manufactured home connected to such service during the period preceding the report, together with the name of the occupant and the location of the connection. (2) Procedures - The following procedures shall be used for manufactured home issuance fees as of October 1 of each year. (2)(a) Each county official charged with the responsibility of administering and enforcing the manufactured home laws of the State of Alabama shall follow procedures set forth in Section 40-12-255(a), Code of Ala. 1975, pertaining to issuance fees on manufactured homes. (3)(a) The manufactured home issuance fee shall be charged when the registration fee is collected and a manufactured home decal is issued for a manufactured home. (3)(b) The manufactured home issuance fee shall be collected only for issuing the current year decal and shall not be collected for prior year registration fees. (3)(c) All individuals shall be subject to the \$5 manufactured home issuance fee except the following: (3)(d) The \$5 manufactured home issuance fee shall be distributed as follows: (3)(d) (1) \$4 shall go to the county general fund if the issuing official is on salary and if the issuing official is on the fee system, the \$4 shall go to the issuing official is on salary and if the issuing official is on the fee system, the \$4 shall go to the issui	\$\$40-2A-7(a)(5), 40-7-61, 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64	0 0 0 0
810-4-212 810-4-212 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213	Forms Landowners And Utility Reports Landowners And Utility Reports Issuance Fees - Manufactured Homes	Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43). (1) The owner or lessor of real estate on which any manufactured home is situated shall report the name and address of the owner of such manufactured homes to the county assessing official upon request of that official. (2) Any public or private entity that provides or sells any gas or electric services and connects the services to any manufactured home shall, not less often than monthly, report to the county tax assessing official a list containing each such manufactured home connected to such service during the period preceding the report, together with the name of the occupant and the location of the connection. (2) Procedures - The following procedures shall be used for manufactured home issuance fees as of October 1 of each year. (2)(a) Each county official charged with the responsibility of administering and enforcing the manufactured home laws of the State of Alabama shall follow procedures set forth in Section 40-12-25(a). The manufactured home issuance fees on manufactured homes. (3)(a) The manufactured home issuance fee shall be charged when the registration fee is collected and a manufactured home decal is issued for a manufactured home sum of the county official charged with the responsibility of resulting the current year decal and shall not be collected for prior year registration fees. (3)(c) All individuals shall be subject to the \$5 manufactured home issuance fee except the following: (3)(d) The \$5 manufactured home issuance fee shall be distributed as follows: (3)(d) (1) \$4 shall go to the county general fund if the issuing official is on salary and if the issuing official is on the fee system, the \$4 shall go to the issuing official or designated representative for administering or enforcing the manufactured home laws. (1) Private use proper	\$\$40-2A-7(a)(5), 40-7-61, 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64	0 0 0 0
810-4-212 810-4-212 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213	Forms Landowners And Utility Reports Landowners And Utility Reports Issuance Fees - Manufactured Homes Taxability Of Property – Chapter 98 Taxability Of Property –	Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43). (1) The owner or lessor of real estate on which any manufactured home is situated shall report the name and address of the owner of such manufactured homes to the county assessing official upon request of that official. (2) Any public or private entity that provides or sells any gas or electric services and connects the services to any manufactured home shall, not less often than monthly, report to the county tax assessing official all ist containing each such manufactured home connected to such service during the period preceding the report, together with the name of the occupant and the location of the connection. (2) Procedures - The following procedures shall be used for manufactured home issuance fees as of October 1 of each year. (2)(a) Each county official charged with the responsibility of administering and enforcing the manufactured home laws of the State of Alabama shall follow procedures set forth in Section 40-12-255(a), Code of Ala. 1975, pertaining to issuance fees on manufactured homes. (3)(a) The manufactured home issuance fee shall be charged when the registration fee is collected and a manufactured home leacal is issued for a manufactured homes. (3)(b) The manufactured home issuance fee shall be collected only for issuing the current year decal and shall not be collected for prior year registration fees. (3)(c) All individuals shall be subject to the \$5 manufactured home issuance fee except the following: (3)(d) The \$5 manufactured home issuance fee shall be distributed as follows: (3)(d) The \$5 manufactured home issuance fee shall be distributed as follows: (3)(d) The \$5 manufactured home issuance fee shall be distributed as follows: (3)(d) The \$5 manufactured home issuance fee shall be distributed as follows: (3)(d) The \$5 manufactured h	\$\$40-2A-7(a)(5), 40-7-61, 40-7-64 \$\$40-2A-7(a)(5), 40-7-64	0 0 0 0 0
810-4-212 810-4-212 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213	Forms Landowners And Utility Reports Landowners And Utility Reports Issuance Fees - Manufactured Homes	Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43). (1) The owner or lessor of real estate on which any manufactured home is situated shall report the name and address of the owner of such manufactured homes to the county assessing official upon request of that official. (2) Any public or private entity that provides or sells any gas or electric services and connects the services to any manufactured home shall, not less often than monthly, report to the county tax assessing official a list containing each such manufactured home connected to such service during the period preceding the report, together with the name of the occupant and the location of the connection. (2) Procedures - The following procedures shall be used for manufactured home issuance fees as of October 1 of each year. (2)(a) Each county official charged with the responsibility of administering and enforcing the manufactured home laws of the State of Alabama shall follow procedures set forth in Section 40-12-255(a), Code of Ala. 1975, pertaining to issuance fees on manufactured homes. (3)(a) The manufactured home issuance fee shall be charged when the registration fee is collected and a manufactured home decal is issued for a manufactured home. (3)(b) The manufactured home issuance fee shall be collected only for issuing the current year decal and shall not be collected for prior year registration fees. (3)(c) All individuals shall be subject to the \$5 manufactured home issuance fee except the following: (3)(d) The \$5 manufactured home issuance fee shall be distributed as follows: (3)(d)(1) \$4 shall go to the county general fund if the issuing official is on salary and if the issuing official is on the fee system, the \$4 shall go to the issuing official is on the fee system, the \$4 shall go to the issuing official is on the fee system, the \$4 s	\$\$40-2A-7(a)(5), 40-7-61, 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64 \$\$40-2A-7(a)(5), 40-7-64	0 0 0 0
810-4-212 810-4-212 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213	Forms Landowners And Utility Reports Landowners And Utility Reports Issuance Fees - Manufactured Homes Taxability Of Property – Chapter 98 Taxability Of Property –	Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43). (1) The owner or lessor of real estate on which any manufactured home is situated shall report the name and address of the owner of such manufactured homes to the county assessing official upon request of that official. (2) Any public or private entity that provides or sells any gas or electric services and connects the services to any manufactured home shall, not less often than monthly, report to the county tax assessing official a list containing each such manufactured home connected to such service during the period preceding the report, together with the name of the occupant and the location of the connection. (2) Procedures - The following procedures shall be used for manufactured home issuance fees as of October 1 of each year. (2)(a) Each county official charged with the responsibility of administering and enforcing the manufactured home laws of the State of Alabama shall follow procedures set forth in Section 40-12-255(a), Code of Ala. 1975, pertaining to issuance fees on manufactured home. (3)(a) The manufactured home issuance fee shall be charged when the registration fee is collected and a manufactured home issuance fee shall be collected only for issuing the current year decal and shall not be collected for prior year registration fees. (3)(d) The \$\frac{2}{3}\limit{d}\limi	\$\$40-2A-7(a)(5), 40-7-61, 40-7-64 \$\$40-2A-7(a)(5), 40-7-64	0 0 0 0 0
810-4-212 810-4-212 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213 810-4-213	Forms Landowners And Utility Reports Landowners And Utility Reports Issuance Fees - Manufactured Homes Taxability Of Property – Chapter 98 Taxability Of Property –	Forms. The county registration official and ad valorem tax official shall submit to the Department of Revenue by the 20th of each month a summary of the previous months' activities relating to the issuance of decals as set out in Form (ADV-MH43). (1) The owner or lessor of real estate on which any manufactured home is situated shall report the name and address of the owner of such manufactured homes to the county assessing official upon request of that official. (2) Any public or private entity that provides or sells any gas or electric services and connects the services to any manufactured home shall, not less often than monthly, report to the county tax assessing official a list containing each such manufactured home connected to such service during the period preceding the report, together with the name of the occupant and the location of the connection. (2) Procedures - The following procedures shall be used for manufactured home issuance fees as of October 1 of each year. (2)(a) Each county official charged with the responsibility of administering and enforcing the manufactured home laws of the State of Alabama shall follow procedures set forth in Section 40-12-255(a), Code of Ala. 1975, pertaining to issuance fees on manufactured homes. (3)(a) The manufactured home issuance fee shall be charged when the registration fee is collected and a manufactured home decal is issued for a manufactured home. (3)(b) The manufactured home issuance fee shall be collected only for issuing the current year decal and shall not be collected for prior year registration fees. (3)(c) All individuals shall be subject to the \$5 manufactured home issuance fee except the following: (3)(d) The \$5 manufactured home issuance fee shall be distributed as follows: (3)(d)(1) \$4 shall go to the county general fund if the issuing official is on salary and if the issuing official is on the fee system, the \$4 shall go to the issuing official is on the fee system, the \$4 shall go to the issuing official is on the fee system, the \$4 s	\$\$40-2A-7(a)(5), 40-7-61, 40-7-64 \$\$40-2A-7(a)(5), 40-7-64	0 0 0 0 0

	Chart Description			# of Discretionary
Rule Citation	Short Description	Regulatory Text [4] Co-location lessees of data processing centers must receive the same incentives as the lessor	Statutory Authoity	Regulatory Restrictions
		based on the data center's qualifying activities, provided the tenants are included in the initial		
		abatement agreement or later added to the original abatement agreement through addenda. Once the exemption period begins, the addition of a lessee does not extend the maximum		
		exemption period. However, a tenant's investment can be applied to the calculation of aggregate		
	Property Qualifying For	capital investment necessary to extend the maximum exemption period as provided in §40-9B-3. In no event will the tax abatements granted to a data processing center extend beyond the end of		
810-4-303	Abatement – Chapter 9B	the applicable maximum exemption period.	§§40-2A-7(a)(5), Title 40, Section 9B and Cha	0
		(5) A major addition for a data processing center project must not include capitalized repairs, rebuilds, maintenance, or replacement equipment on real and/or personal property placed in		
		service before the date the abatement is granted. Capitalized repairs, rebuilds, maintenance,		
		refresh equipment, and replacement equipment acquired by a data processing center project during the maximum exemption period as defined by \$40-98-3 will qualify for an abatement. Once		
	Property Qualifying For	the maximum exemption period as defined by §40-9B-3 expires, all real and personal property will		
810-4-303	Abatement – Chapter 9B	become fully taxable. (6)(a) To constitute a major addition within the meaning of Title 40, Chapter 9B, Code of Ala. 1975,	§§40-2A-7(a)(5), Title 40, Section 9B and Cha	U
	December Overlife in a Fee	the lesser of an investment of 30 percent of the original cost of currently existing industrial		
810-4-303	Property Qualifying For Abatement – Chapter 9B	property, the sum total of original facilities and equipment, and any expansion or additions to date before the abatement request, or \$2,000,000 must be made.	§§40-2A-7(a)(5), Title 40, Section 9B and Cha	0
		(7)(iii) If the exists user has a partial of a proposed expansion which constitutes replacement		
		(7)(iii) If the private user has a portion of a proposed expansion which constitutes replacement equipment that would not otherwise qualify for abatement under Chapter 9B, but would qualify		
		under the authority of Chapter 9G, the private user may elect to petition for separate abatements		
		of Ad Valorem Tax. Any expansion to industrial development property that constitutes both a major addition and a qualifying project, must be granted separate tax abatement agreements		
	Property Qualifying For	under Title 40, Chapter 9B, Code of Ala. 1975 and Title 40, Chapter 9G, Code of Ala. 1975. All	5540.04.7(.)(5).7(.) 40.5	
810-4-303	Abatement – Chapter 9B	Chapter 9G agreements must receive separate consents by the state, county, and city. (1) A petition for abatement of noneducational Ad Valorem Taxes may be made by any person	§§40-2A-7(a)(5), Title 40, Section 9B and Cha	U
		who is the owner of private use industrial development property, proposes to become a private user of industrial development property, or undertakes a major addition to existing industrial		
		development property, or undertakes a major addition to existing industrial development property to the appropriate granting authority before the time the property is		
		placed in service for Ad Valorem Tax purposes in accordance with the procedures described below. The petition must be accompanied by an application provided by the department and		
	Procedures For Granting Of	contain information that will permit the granting authority to make a reasonable cost/benefit		
810-4-305	Abatement – Chapter 9B	analysis to determine qualification for abatement and maximum abatement period.	§§40-2A-7(a)(5), 40-9B-5, 41-22-6	0
		(2)(a) The governing body of a municipality is authorized to grant abatements with respect to private use industrial property located within the limits of the municipality or within the police		
010.4.3.05	Procedures For Granting Of	jurisdiction of the municipality; however, the governing body of the municipality must also abate	\$\$40.24.7(-\/5\) 40.00 5.44.22.6	
810-4-305	Abatement – Chapter 9B	the corresponding municipal taxes. (4) A corresponding municipal Ad Valorem Tax is defined as an Ad Valorem Tax levied by the	§§40-2A-7(a)(5), 40-9B-5, 41-22-6	U
		municipality. If a municipality does not have a corresponding municipal tax, a municipality or		
		municipal authority may abate the county Ad Valorem Tax only if the governing body of a county authorizes by resolution the municipality or municipal authority to abate the eligible county Ad		
010 1 3 05	Procedures For Granting Of	Valorem Tax. The resolution by the county orcounty authority, as applicable, must be adopted by	\$\$40.24.7(-\/5\) 40.00 5, 44.22.6	
810-4-305	Abatement – Chapter 9B Procedures For Granting Of	a majority of its members. (8) The private user <u>must</u> file with the department within ninety (90) days after the granting of the	§§40-2A-7(a)(5), 40-9B-5, 41-22-6	0
810-4-305	Abatement – Chapter 9B	abatements, a copy of the required agreements, consents and/or resolutions, and application. (2) The department, through the Property Tax Division, shall review and conduct inspections and	§§40-2A-7(a)(5), 40-9B-5, 41-22-6	0
		investigations as necessary on Ad Valorem Tax abatements granted under Title 40, Chapter 9B,		
810-4-307	Enforcement – Chapter 9B	Code of Ala. 1975. (2) Private use property will not be subject to Ad Valorem Tax if a private user was entitled to use	§§40-2A-7(a)(5), Title 40, Chapter 9B	0
		the property pursuant to a lease or other agreement entered into before May 21, 1992, or would		
		be entitled to use the property at some future time pursuant to an inducement entered into before May 21, 1992 applies only to the property and the amount of capital expenditures set out		
		in the inducement, subject to de minimis deviations. The inducement must be reflected in an		
810-4-308	Taxability Of Property – Chapter 9G	official document. The private use property becomes taxable at the end of the lease term or the end of the lease, whichever occurs earlier.	§§40-2A-7(a)(5) and Title 40, Chapter 9G	0
		(8) Changes, alterations, or rewrites of a lease for refinancing purposes will not alter the exempt	55.0 2 (2)(2) 2 1 1 1 (2)	_
810-4-308	Taxability Of Property – Chapter 9G	status of the property. Changes <u>must</u> be consistent with the original terms of the lease, and not extend the term of the initial or permitted renewal term.	§§40-2A-7(a)(5) and Title 40, Chapter 9G	0
	Property Qualifying For	(1) Property qualifying for tax abatements under Title 40, Chapter 9G, Code of Ala. 1975 must be		
810-4-309	Abatement – Chapter 9G	classified as an approved activity, as defined in §40-9G-1. (3) To constitute a qualifying project within the meaning of Title 40, Chapter 9G, Code of Ala.	§§40-2A-7(a)(5) and Title 40, Chapter 9B and	0
		1975, there must be an investment in capital expenditures that equals or exceeds\$2,000,000 as		
		part of any addition, expansion, improvement, renovation, re-opening, rehabilitation of a facility, or replacement of any existing equipment. The project must predominately involve an approved		
010 4 3 00	Property Qualifying For	activity. Abatements pursuant to Chapter 9G are not available if a project agreement has been	\$\$40.24.7(a)(E)1.7(d) 40.0(1.1.0)	-
810-4-309	Abatement – Chapter 9G	entered into with the Governor for the provision of other incentives. (4)(b) The amount of any Ad Valorem Tax abatement <u>must</u> be equal to the Ad Valorem Tax owed,	§§40-2A-7(a)(5) and Title 40, Chapter 9B and	0
010 4 3 00	Property Qualifying For	minus the Ad Valorem Tax owed for the tax year immediately preceding the qualifying project placed in service date.	\$\$40.24.7(a)(E) and Title 40. Character 22.	
810-4-309	Abatement – Chapter 9G	(5)(c) For example, for the portion of a proposed expansion which constitutes replacement	§§40-2A-7(a)(5) and Title 40, Chapter 9B and	0
		equipment that would not otherwise qualify for abatement under Chapter 9B, a private user may		
		elect to petition for a property tax abatement for the property under the authority of Chapter 9G. If the private user so elects, and regardless of the length of the abatement, the state, county and		
		city would each have to separately consent to the abatement under Chapter 9G. For any expansion to property that constitutes both a major addition per Chapter 9B and a qualifying		
		project per Chapter 9G, tax abatements must be granted under separate tax abatement		
810-4-309	Property Qualifying For Abatement – Chapter 9G	agreements under Title 40, Chapter 9B, Code of Ala. 1975 and Title 40, Chapter 9G, Code of Ala. 1975.	§§40-2A-7(a)(5) and Title 40, Chapter 9B and	0
J10 7 JUJ	. waternent – chapter 90	(7) A change of ownership or assignment of interest of the property of a non-operating qualifying	33 10 Em /[u](3) and thic 40, Chapter 38 and	
		project to an unrelated party shall qualify the property for a new abatement. The property of the new owner or private user otherwise qualifies for an abatement in accordance with the statutes.		
	Property Qualifying For	A non-operating industrial or research facility will be considered one that has ceased operation for		
810-4-309	Abatement – Chapter 9G Authorization For Abatement	a period of six consecutive calendar months. (1) Noneducational Ad Valorem Tax may be abated with respect to private use industrial property.	§§40-2A-7(a)(5) and Title 40, Chapter 9B and	0
810-4-310	- Chapter 9G	Education taxes, as defined in 40-9B-3(5), Code of Ala. 1975, cannot be abated.	§§40-2A-7(a)(5), Title 40, Chapter 9B	C
		(1) A petition for abatement of noneducational Ad Valorem Tax may be made by the owner of a qualifying project to existing industrial development property, to the appropriate granting		
		authority in accordance with the procedures described below. The petition must be accompanied		
	Procedures For Granting	by an application provided by the department and contain information that will permit the granting authority to make a reasonable cost/benefit analysis to determine qualification for		
810-4-311	Abatement – Chapter 9G	abatement and maximum abatement period.	§§40-2A-7(a)(5), 40-9B-5, 41-22-6, and Title	0
810-4-311	Procedures For Granting Abatement – Chapter 9G	(3) The abatements granted by the granting authorities <u>shall</u> be embodied in an agreement between the granting authorities and the private user setting forth:	§§40-2A-7(a)(5), 40-9B-5, 41-22-6, and Title 4	
010-4-2-11	, waternent – chapter 30	between the granting dathornes and the private user setting forth.	3370-2M-7 (a)(J), 40-3D-3, 41-22-6, and Title 2	J

Rule Citation	Short Description	Bouldton: Tout	Chatutany Authority	# of Discretionary Regulatory Restrictions
Rule Citation	Procedures For Granting	Regulatory Text (4) The private user <u>must</u> file with the department within ninety (90) days after the granting of the	Statutory Authoity	Regulatory Restrictions
810-4-311	Abatement – Chapter 9G	abatements, a copy of the required agreements, consents and/or resolutions, and application. (2) The department through the Property Tax Division, shall review and conduct inspections and	§§40-2A-7(a)(5), 40-9B-5, 41-22-6, and Title 4	C
		investigations as necessary on Ad Valorem Tax abatements granted under Title 40, Chapter 9B,		
810-4-312	Enforcement – Chapter 9G	Code of Ala. 1975.	§§40-2A-7(a)(5) and Title 40, Chapter 9B and	0
		(2) ELIGIBILITY - Employees of Alabama county governments in the ad valorem tax field holding the department's designation of Alabama Certified Appraiser, Alabama Certified Mapper, or		
		Alabama Certified Tax Administrator shall be eligible to receive payment of a yearly professional		
		achievement award from the department. Persons holding more than one designation shall be		
		entitled to only one payment. Holders of a designation must have held that designation for six months prior to October 1 of the calendar year in which the award is to be paid to be eligible to		
		receive the award. Persons not continuously employed on a cumulative full-time basis by a county		
		in this state or by the state in the ad valorem tax field for any period of time prior to the six month		
		period ending on October 1 are not considered to have held the designation for the six month period. Holders of a designation must be in the employment of a county in the state in the ad		
		valorem tax field on the payment date in order to receive the payment. For purposes of this rule,		
		a person is employed or employment is deemed to exist for any person who is actively performing		
		duties for compensation for an Alabama county (or the state for eligibility purposes for the six months prior to October 1) in the ad valorem tax field on not less than a cumulative full-time		
		basis, or for any person who is on full-time compensated leave with the intent of returning to		
		perform duties for compensation for an Alabama county (or the state for eligibility purposes for		
	Payment To Certain Certified	the six months prior to October 1) in the ad valorem tax field on not less than a cumulative full- time basis at the end of the approved leave. The list of persons qualified to hold a designation		
	Appraisers, Mappers, Or Tax	shall be provided to the department by the Program Administrator as soon after March 31 of each		
810-4-401	Administrators	year as is practical. (2)(a) Qualifications - To be eligible to receive the designation of Alabama Certified Appraiser,	§§40-2A-7(a)(5), 40-1-46	0
		Alabama Certified Mapper, or Alabama Certified Tax Administrator, individuals who are employed		
		to, and actually do, perform appraisal or mapping functions in the ad valorem tax field in an		
		Alabama county or state government or who are elected or appointed tax assessors, tax collectors, revenue commissioners, or license commissioners responsible for the assessing and		
	Payment To Certain Certified	collecting of ad valorem taxes at the county level who have achieved the requisite experience for		
	Appraisers, Mappers, Or Tax	the requisite time period must make application to take, and successfully complete, a		
810-4-401	Administrators	comprehensive examination in one chosen discipline. (2)(a)(1) Application - Announcement of the application process will be made by the Program	§§40-2A-7(a)(5), 40-1-46	0
		Administrator during the first and third quarter of the fiscal year by providing application packages		
		to elected officials in each county and supervisory staff of the department. Failure of a potential		
		candidate for any reason to receive the Announcement shall not be deemed sufficient cause for the allowance of an exception to any provision of this rule. Applications, in a form approved by the		
		department considering the recommendation of the Joint Education Advisory Committee for the		
		Program, must be submitted in their entirety so as to be received by the Program Administrator as		
		of the application closing date as stated in the Announcement. No applications, addendums, or supplements to applications will be accepted after the application closing date. Candidates will,		
		however, be allowed or possibly required to provide information after the application closing date		
	Payment To Certain Certified	which is designed to clarify an ambiguity existing in the original application which will aid in the		
810-4-401	Appraisers, Mappers, Or Tax Administrators	review of the application. The Program Administrator shall be allowed a reasonable non- refundable fee for the processing of applications.	§§40-2A-7(a)(5), 40-1-46	0
		(2)(a)(1)(i) Application Review - Each application shall be reviewed to determine if all qualifications	CANADA S	
		are met. The Joint Education Advisory Committee (or any subcommittee appointed from within		
		who acts pursuant to authority of the Committee) shall review and make recommendations to the department regarding each applicant's qualifications. The Program Administrator may undertake		
		an independent review of an applicant's experience and may provide such information as is		
		gathered to the Committee and department. The finding of the Department that the experience qualifications are met shall be made taking into consideration the recommendation of the Joint		
	Payment To Certain Certified	Education Advisory Committee and the Program Administrator. The Department will notify each		
	Appraisers, Mappers, Or Tax	applicant of their status as candidates as soon after completion of the review and fact finding		
810-4-401	Administrators	process as is practical. (2)(a)(1)(ii) Appeal of Decision - Any person aggrieved over the decision of the department	§§40-2A-7(a)(5), 40-1-46	0
		concerning their application for a designation shall submit in writing, within ten days of the date		
		contained on the notice of adverse decision, a statement setting forth fully the reason for the		
		disagreement. Recipients of an adverse decision shall be notified in the decision of this appeal deadline. The department shall thereafter review the facts surrounding the original decision and		
		either reverse or uphold the original decision based upon all factors as they are found, or the		
		department submit the appeal back to the Joint Education Advisory Committee (or any		
		subcommittee appointed from within who acts pursuant to authority of the Committee) for further review and recommendation. The final decision of the department shall be made within		
		twenty days of the receipt of the appeal. The appellant shall be notified of the department's final		
	Payment To Certain Certified	decision as soon after the final decision is reached as is practical. No appeal shall be considered		
810-4-401	Appraisers, Mappers, Or Tax Administrators	due to a failure to timely submit an entire application by the application submission date or from the failure to timely submit an appeal to an adverse decision as provided in this subparagraph.	§§40-2A-7(a)(5), 40-1-46	0
				0
		(2)(a)(2) Education - To be admitted to the comprehensive examination, candidates must have		
		taken certain required and/or elective courses as promulgated by the department, considering the recommendation of the Program Administrator and the Joint Education Advisory Committee		
		for the Professional Education and Training Program, and published by the Program Administrator.		
		All such courses must be successfully completed prior to the taking of the comprehensive		
	Payment To Certain Certified	examination. The unavailability of any course or courses otherwise offered through the program which are required for a potential candidate to successfully take in order to become eligible for a		
	Appraisers, Mappers, Or Tax	designation shall not be deemed a sufficient cause for the allowance of an exception to the		
810-4-401	Administrators	provisions of this rule. The Program Administrator shall verify all educational requirements.	§§40-2A-7(a)(5), 40-1-46	C
		(2)(a)(3) Experience - Candidates for a designation must be found by the department to have three years of qualifying experience, as of the application closing date, to include the performance		
		of the full range of responsibilities in the discipline for which they are seeking a designation. While		
		not every task capable of being performed must actually be performed or be performed for the		
		entire three years, candidates must successfully demonstrate that their cumulative experience provides a sufficient basis for the finding that professional judgment has been exercised to a		
	Payment To Certain Certified	degree which rises far above the level of mere technical proficiency which can be performed by		
	Appraisers, Mappers, Or Tax	someone not possessing the knowledge, skills, and abilities attendant to the particular discipline which can be obtained only through meaningful participation in those tasks.	§§40-2A-7(a)(5), 40-1-46	
810-4-401	Administrators			

				# of Discretionary
Rule Citation	Short Description	Regulatory Text	Statutory Authoity	Regulatory Restrictions
		(2)(b) Examination - The examination will be administered and scored by the Program		
		Administrator using criteria recognized in the educational community as appropriate for adult		
		learning. Candidates must take the examination on the date specified by the Program Administrator at the location specified by the Program Administrator. The Program Administrator		
		shall provide reasonable accommodations to persons with disabilities who are eligible and		
		qualified to participate. Successful examination results can be carried forward for three years.		
		After an unsuccessful taking of the comprehensive examination, the Program Administrator will		
		provide participants with an analysis of their examination to identify areas of strengths and weaknesses. Provided the official examination date is on or before March 31, a successful		
		examinee who otherwise meets all requirements set out in this rule, notwithstanding that the		
	Payment To Certain Certified	examination is scored at a later date or that certain portions of the examination are scheduled		
	Appraisers, Mappers, Or Tax	after March 31 by the Program Administrator, is considered to have met the six months prior to		
810-4-401	Administrators Payment To Certain Certified	October 1 requirement of Paragraph (2).	§§40-2A-7(a)(5), 40-1-46	0
	Appraisers, Mappers, Or Tax	(4)(a) Funding of Payment - The total of the fund amount available to pay the award shall be the		
810-4-401	Administrators	amount appropriated to the department by the Legislature pursuant to Code of Ala. 1975,	§§40-2A-7(a)(5), 40-1-46	0
		(4)(b) Amount of Payment - The gross payment amount to each recipient shall be the amount of		
		the award as provided in Code of Ala. 1975, §40-1-46 unless the total of the fund amount available		
		to pay the awards is insufficient to pay the awards and any payroll taxes payable by the with respect to the awards. In instances where the fund is insufficient to pay the amount specified plus		
		payroll taxes payable by the Department, the amount payable directly to and on behalf of each		
		recipient shall be equal to the total of the fund amount available adjusted for payroll taxes		
		payable by the divided by the number of eligible recipients. The gross amount payable directly to		
		each recipient shall be equal to the amount payable to and on behalf of each recipient less payroll		
		taxes payable by the with respect to the gross amount to be paid directly to that recipient. Each		
		recipient is responsible for any and all income, FICA, or tax of any other kind levied on recipients of income of this nature by any governmental entity, which tax shall be withheld at the		
		appropriate rate as specified by the governmental entity. The department will not refuse to		
	Payment To Certain Certified	recognize garnishment or other valid court orders regarding disbursement of funds to persons		
	Appraisers, Mappers, Or Tax	other than the eligible recipient. The department may refuse to recognize requests from		
810-4-401	Administrators	recipients for voluntary payroll reductions of any type.	§§40-2A-7(a)(5), 40-1-46	0
	Payment To Certain Certified	(4)(c) Method of Payment - The payment shall be made through an electronic funds transfer (EFT),		
810-4-401	Appraisers, Mappers, Or Tax Administrators	a paper warrant payable at the state treasury, or other method as required by the State Comptroller.	§§40-2A-7(a)(5), 40-1-46	0
0.10 + 4 .01	Payment To Certain Certified	(4)(d) Time of Payment - Subject to any disbursement diversion noted in Subparagraph (4)(b)	33.0 20 7(a)(3), 40 ± 40	0
	Appraisers, Mappers, Or Tax	above, funds shall be distributed to all qualified recipients in their preferred method of payment		
810-4-401	Administrators	during the first quarter of the fiscal year or as soon as is practical by the department.	§§40-2A-7(a)(5), 40-1-46	0
		(4)(e) Forfeiture of Payment - Any person otherwise qualifying for payment of the award at the		
		time of the request for payment who becomes ineligible for payment between the making of the request and the payout of the award due to discontinuance of employment with a county in this		
	Payment To Certain Certified	state shall forfeit any right to receive the payment. Any such forfeited payment shall revert to the		
	Appraisers, Mappers, Or Tax	fund as described in Subparagraph (4)(a) of this rule and shall not be redistributed to other eligible		
810-4-401	Administrators	participants during the current period.	§§40-2A-7(a)(5), 40-1-46	0
	Payment To Certain Certified	(5) WAGE AND TAX DOCUMENTATION - The department shall furnish to each recipient of the		
040 4 4 04	Appraisers, Mappers, Or Tax	award a Form W-2, or other appropriate statement of wage payment and tax withholding, via the	5540 24 7/-V5\ 40 4 45	
810-4-401	Administrators	Electronic My Alabama Portal (eMAP). (6) CONTINUED RETENTION OF DESIGNATION - Holders of a department designation must	§§40-2A-7(a)(5), 40-1-46	0
		participate in at least thirty hours of continuing education programs, to be approved by the		
		department, every three years after initial certification. Of the thirty hours, fifteen must be tested		
		with the designation holder successfully completing the examination. Thirty hours credit may be		
		carried over to subsequent recertification periods. Education events sponsored by the		
		Department's Professional Education and Training Program are prima facie qualified for continuing education credit. Education events sponsored by programs other than the		
	Payment To Certain Certified	Department's program will be considered for approval on a case-by-case basis by the Department		
	Appraisers, Mappers, Or Tax	with recommendations for approval made by the Program Administrator or Joint Education		
810-4-401	Administrators	Advisory Committee given considerable deference.	§§40-2A-7(a)(5), 40-1-46	0
	Implementation Of The			
	Homeowners An Storm Victims Protection Act Of	(2) DEFINITIONS. For the purpose of this rule, the following terms shall have the following		
810-4-501	2011-Single Family Dwelling.	(2) DEFINITIONS - For the purpose of this rule, the following terms <u>shall</u> have the following meaning:	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
	Implementation Of The	-	1.7.7 = ==, 0. 2(0)	
	Homeowners An Storm			
010.4.5.01	Victims Protection Act Of	(2)(d) Effective Date – This rule shall be applied to qualifying properties beginning with the ad	\$\$40.24.7/ ₅ \/5\ 40.244 45.7.44	
810-4-501	2011-Single Family Dwelling.	valorem tax lien date October 1, 2011. (2)(e) Home Builder – A person or firm holding a valid and current license issued by the Alabama	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
	Implementation Of The	Homebuilders Licensure Board or who is otherwise authorized by the Board to construct single-		
	Homeowners An Storm	family homes under the provisions of Sections 34-14A-5 and 34-14A-6, Code of Ala. 1975. License		
	Victims Protection Act Of	must be current, valid and active as of October 1 of each year for which application for		
810-4-501	2011-Single Family Dwelling.	reclassification is applied. Exemptions from the licensing provisions include:	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
		(2)(f) Maximum Reclassifying Period - For single-family dwellings and the fully-developed		
		underlying lot the maximum reclassification period shall not exceed a period of 24 months from the October 1 lien date following the date the owner home builder applies for the reclassification		
		and files the required documentary evidence if application is made prior to the October 1 lien		
	Implementation Of The	date. If application is made after the October 1 lien date but on or before December 31, the 24		
	Homeowners An Storm	month maximum reclassification period shall begin on the October 1 lien date preceding the		
010 4 5 01	Victims Protection Act Of	application and filing of the required documentary evidence. Under no circumstance shall the	\$\$40.24.7/-\/E\ 40.2.11.40.2.1/\$\	
810-4-501	2011-Single Family Dwelling.	maximum reclassification period span more than two October 1 lien dates. (4) PROCEDURES – Single-family dwellings, completed or partially completed as of October 1, and	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
		the fully-developed underlying lot owned by a qualifying home builder shall constitute residential		
	Implementation Of The	property and may be reclassified from Class II property to Class III property for property tax		
	Homeowners An Storm	assessment purposes based on the property owner filing documentary evidence with the proper		
040 4 5 04	Victims Protection Act Of	local tax assessing official. This reclassification shall not exceed the maximum reclassification	\$\$40.24.7/-\/E\.40.2.11.40.2.1/5\	_
810-4-501	2011-Single Family Dwelling. Implementation Of The	period.	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
	Homeowners An Storm			
	Victims Protection Act Of	(4)(a) The reclassification of single-family dwellings and the fully-developed underlying lot		
810-4-501	2011-Single Family Dwelling.	authorized by this Act shall terminate when one of the following occurs:	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
		(5) APPLICATION PROCESS- The owner of a qualifying single-family dwelling and the underlying lot		
		must apply for reclassification with the local assessing official in the county where the property is		
	Implementation Of The	located. The owner must file a completed Form ADV-44, including the proper supporting		
	Homeowners An Storm Victims Protection Act Of	documentary evidence. Application may be made at any time the property for which application is being made meets all requirements and qualifies for reclassification. The reclassification will be	1	
810-4-501	2011-Single Family Dwelling.	applied as provided in paragraph (f) of this rule.	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
	Implementation Of The		The state of the s	
	Homeowners And Storm Victims Protection Act Of			
810-4-502	2011 - Fully-Developed Lots	(2)(b) Documentary Evidence – <u>Shall</u> include:	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
	Implementation Of The Homeowners And Storm	(2)(b)(1) A current and valid license issued by the Alabama Homebuilders Licensure Board or proof		
	Victims Protection Act Of	of ownership by the person or firm originally platting the subdivision. License must be current,		
810-4-502	2011 - Fully-Developed Lots Implementation Of The	valid and active as of October 1 of each year for which application for reclassification is applied.	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
	Homeowners And Storm			
810-4-502	Victims Protection Act Of 2011 - Fully-Developed Lots	(2)(c) Effective Date – This rule <u>shall</u> be applied to qualifying properties beginning with the ad valorem tax lien date October 1, 2011.	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
810-4-502	2011 - Tully-Developed Lots	(2)(d) Home Builder – A person or firm holding a valid and current license issued by the Alabama	9940-2A-7(d)(3), 40-2-11, 40-6-1(0)	0
	Implementation Of The Homeowners And Storm	Homebuilders Licensure Board or who is otherwise authorized by the Board to construct single- family homes under the provisions of Sections 34-14A-5 and 34-14A-6, Code of Ala. 1975. License		
	Victims Protection Act Of	must be current, valid and active as of October 1 of each year for which application for		
810-4-502	2011 - Fully-Developed Lots	reclassification is applied. Exemptions from the licensing provisions include: (2)(e) Maximum Reclassification Period – For fully-developed lots the maximum reclassification	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
		period shall be limited to the Tax Years 2012 (lien date October 1, 2011) and 2013 (lien date		
	local constant of The	October 1, 2012). In order for the reclassification to apply to Tax Year 2012 the application and		
	Implementation Of The Homeowners And Storm	required documentary evidence must be made on or before December 31, 2011. In order for the reclassification to apply to Tax Year 2013 the application and required documentary evidence		
040.45.03	Victims Protection Act Of	must be made on or before December 31, 2012. Lots that are fully-developed after the effective	\$\$40.24.7/-\/F\\ 40.2.44.40.0.4/5\\	0
810-4-502	2011 - Fully-Developed Lots	date of this Act, September 1, 2011, do not qualify for reclassification. (3) PROCEDURES – Fully-developed lots located within a platted and recorded subdivision as of	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
		September 1, 2011, having all available utilities in place, fully complying with the subdivision regulations applying to the subdivision (if applicable), owned by the person or firm originally		
		platting the subdivision or a home builder, and ready for construction of a single-family dwelling		
		may be reclassified from Class II property to Class III property for property tax assessment		
		purposes based on the property owner filing documentary evidence with the proper local tax assessing official. The reclassification of qualifying fully-developed lots shall be limited to the		
	Implementation Of The	maximum reclassification period. Lots that are or become fully-developed after the effective date		
	Homeowners And Storm Victims Protection Act Of	of this Act, September 1, 2011, do not qualify for reclassification. Fully-developed lots which are sold at a tax sale for delinquent taxes and assessed in the tax sale purchaser's name as of an		
810-4-502	2011 - Fully-Developed Lots	October 1 lien date do not qualify for reclassification.	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
	Implementation Of The Homeowners And Storm			
	Victims Protection Act Of	(3)(a) The reclassification of fully-developed lots authorized by this Act shall terminate when one		
810-4-502	2011 - Fully-Developed Lots	of the following occurs: (4) APPLICATION PROCESS – The owner of a qualifying fully-developed lot must apply for	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
		reclassification with the local assessing official in the county where the property is located. The		
	Implementation Of The Homeowners And Storm	owner must file a completed Form ADV-45, including the proper supporting documentary evidence. Application may be made at any time the property for which application is being made		
	Victims Protection Act Of	meets all requirements and qualifies for reclassification. The reclassification will be applied as		
810-4-502	2011 - Fully-Developed Lots	provided in paragraph (e) of this rule. (3) Each county tax collecting official shall have sole authority to decide whether his or her county	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
		shall utilize the method of tax lien auction or sale to collect delinquent property taxes. The		
		method decided by the tax collecting official shall apply to all property in that county for the year so decided. The decision for which method to use shall be made no later than October 1 when		
		property taxes become due and payable. If the tax collecting official chooses to hold a tax lien		
		auction or sale then notice must be published in accordance with §40-10-180, Code of Ala. 1975. Notice under §40-0-180(c), Code of Ala. 1975, is not required for a tax lien auction if a tax lien		
		auction was held by the county the prior year. If the tax collecting official holds a tax lien auction		
810-4-601	Tax Lien Auction And Tax Lien Sale	one year and the next year decides to hold a tax sale, notice shall be published in accordance with §40-10-180, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
320 1010	Clarification Of Procedures For	(4) The principal amount of the delinquent taxes, the amount of accrued and accruing interest	33.0 = 1.1 (1)(1), 10 = 13, 10 = 1(1)	-
810-4-601	Tax Lien Auction And Tax Lien Sale	thereon, and penalties, fees, and costs proposed through the day of the tax lien auction relating to each year of assessment shall be included on the tax lien auction list.	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
010 1 0 .01		(5) If the interest rate bid for the property reaches 0.00 percent and more than one bidder	33 10 27 7 (0)(3), 10 2 11, 10 0 1(0)	ÿ
		remains, the tax collecting official shall draw lots to determine the winning bidder for the property. The process of drawing lots shall be left to the discretion of the county tax collecting		
		official. The tax collecting official shall have written procedures in place prior to the tax sale		
810-4-601	Tax Lien Auction And Tax Lien Sale	auction and the procedures shall be made available to all bidders on or before the day of the auction.	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
		(6) The tax collecting official shall pay the redemption money to the holder of the tax lien	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	
	Clarification Of Procedures For Tax Lien Auction And Tax Lien	certificate of sale upon surrender of the original tax lien certificate. If the original tax lien certificate has been lost or destroyed, a copy made in accordance with §40-10-190, Code of Ala.		
810-4-601	Sale	1975, shall be acceptable.	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
	Reduction Of Interest Rate On Redemptions Of Tax			
	Delinquent Property And			
810-4-602	Verification Of Allowable Costs/Expenses	(1)(b) If property is sold in a tax sale occurring after January 1, 2020, an eight percent interest rate <u>must</u> be used to calculate the redemption.	§§40-2A-7(a)(5),40-10-75, 40-10-76, 40-10-77	0
	Reduction Of Interest Rate On			
	Redemptions Of Tax Delinquent Property And			
	Verification Of Allowable	(1)(b) If the property does not fall into one of the categories described in paragraph (3), the		
810-4-602	Costs/Expenses Reduction Of Interest Rate On	redemption <u>must</u> be completed, and a Redemption Certificate issued.	§§40-2A-7(a)(5),40-10-75, 40-10-76, 40-10-77	0
	Redemptions Of Tax	(3)(a) If the property does fall into one of the categories described in paragraph (3), and the		
	Delinquent Property And Verification Of Allowable	proposed redemptioner can provide the appropriate documentation to verify payment of the allowable costs or expenses, the redemption must be completed, and a Redemption Certificate		
810-4-602	Costs/Expenses	issued.	§§40-2A-7(a)(5),40-10-75, 40-10-76, 40-10-77	0
		(3)(c) If the property does fall into one of the categories described in paragraph (3), but appropriate documentation cannot be provided to verify payment of the allowable costs or		
		expenses, the official must hold the funds until the proposed redemptioner provides verification		
	Reduction Of Interest Rate On Redemptions Of Tax	of payment. The proposed redemptioner must reimburse the purchaser for these costs prior to January 1 of the following tax year (or by the expiration of the three-year statutory redemption		
	Delinquent Property And	period if it comes first). If the proposed redemptioner fails to do this, the right of possession in the		
810-4-602	Verification Of Allowable Costs/Expenses	property is forfeited, and the redemption fails. The official must refund the proposed redemptioner funds which were paid in accordance with §40-10-122(a)(1), Code of Ala. 1975.	§§40-2A-7(a)(5),40-10-75, 40-10-76, 40-10-77	0
		(3) Eligibility. Fleet operators desiring to establish and maintain a FORT account for the	33 .0 En ([a][3],40 10-13, 40-10-10, 40-10-1/	0
	Fleet Online Registration And Tax (FORT) System.	registration of fleet vehicles <u>must</u> make application with the department and provide the following documents:	8632-6-65 40-1,44 40-24 7/a\/5\; Chamber 0	0
810-5-1200	Fleet Online Registration And	(4)(a) In accordance with §32-6-65 and §40-12-260, <u>Code of Ala. 1975</u> , a penalty <u>shall</u> be assessed	§§32-6-65, 40-1-44, 40-2A-7(a)(5); Chapter 8	0
810-5-1200	Tax (FORT) System.	for the delinquent registration of a motor vehicle.	§§32-6-65, 40-1-44, 40-2A-7(a)(5); Chapter 8	0

				# of Discretionary
Rule Citation	Short Description Fleet Online Registration And	Regulatory Text (5)(b) All registered fleet vehicles <u>must</u> be renewed or deleted from the fleet by December 1st of	Statutory Authoity	Regulatory Restrictions
810-5-1200	Tax (FORT) System.	each year.	§§32-6-65, 40-1-44, 40-2A-7(a)(5); Chapter 8	0
810-5-1200	Fleet Online Registration And Tax (FORT) System.	(5)(d) Fleet license plates <u>shall</u> be reissued every five (5) years.	§§32-6-65, 40-1-44, 40-2A-7(a)(5); Chapter 8	0
810-3-1200	Fleet Online Registration And	(6) Evidence of Insurance. Proof of commercial or fleet liability insurance coverage or self-insured	3332-0-03, 40-1-44, 40-2A-7(a)(3), Chapter o	0
810-5-1200	Tax (FORT) System.	certification from the Alabama Law Enforcement Agency <u>must</u> be provided annually.	§§32-6-65, 40-1-44, 40-2A-7(a)(5); Chapter 8	0
		(7) Deletions. When a fleet operator sells, trades, or otherwise disposes of a fleet vehicle, the fleet operator must choose the reason (sold, traded, etc.) the vehicle is being deleted from the fleet		
		through the FORT system. The plate issued for the deleted vehicle must be removed from the		
040 5 4 200	Fleet Online Registration And	vehicle and retained by the fleet operator for audit by the department for three (3) years past the	\$\$33.5.55 40.4.44.40.34.7(-\(\frac{1}{2}\)\\ Chanker 0	
810-5-1200	Tax (FORT) System.	registration expiration. (9) Replacements. In accordance with §40-12-265 Code of Ala. 1975, in the event a fleet license	§§32-6-65, 40-1-44, 40-2A-7(a)(5); Chapter 8	0
		plate becomes so mutilated as to make it illegible, or has been lost or stolen, the plate must be		
		deleted from the fleet through the FORT system. For mutilated plates, the plate must be retained by the fleet operator for audit by the department for three (3) years past the registration		
	Fleet Online Registration And			
810-5-1200	Tax (FORT) System.	shall issue a replacement license plate.	§§32-6-65, 40-1-44, 40-2A-7(a)(5); Chapter 8	0
		(11) In lieu of retaining a fleet license plate for audit purposes as prescribed in paragraphs 7 and 9, the fleet operator may surrender the license plate to the county licensing official in the county		
	Fleet Online Registration And	where the vehicle was based. The county licensing official must then denote such surrender		
810-5-1200	Tax (FORT) System.	utilizing the system provided by the department.	§§32-6-65, 40-1-44, 40-2A-7(a)(5); Chapter 8	0
	Partial Or Full Exemption From Privilege Or License Tax And	(1) Anyone claiming a partial or full registration fee exemption from the privilege or license tax and registration fee levied on motor vehicles by the State of Alabama must claim the exemption		
810-5-1201	Registration Fee	at the time of registration or re-registration of the motor vehicle.	§§32-6-131, 32-6-255, 40-2A-7(a)(5), 40-12-3	0
		(2) Anyone qualifying for a partial or full registration fee exemption after having registered his or		
		her motor vehicle must wait until his or her next registration period to claim the partial or full registration fee exemption; provided, if the exemption is a permanent exemption, such as a		
		Prisoner of War exemption under Section 32-6-250, Code of Ala. 1975, upon surrender of the		
910 5 1 201	Privilege Or License Tax And Registration Fee	current license plate, the qualified individual may be issued the requested and will not be subject	\$\$22.6.121.22.6.255.40.20.7(n)(5).40.12.2	0
810-5-1201	negistration ree	to future fees (but no refund of fees paid for the surrendered plate shall be made). (1) Purpose. In accordance with §40-12-250, Code of Ala. 1975, motor vehicles owned by, and	§§32-6-131, 32-6-255, 40-2A-7(a)(5), 40-12-3	0
		used by an agency of the state, county, municipality, or a volunteer fire department must apply to		
810-5-1202	Government License Plates	the department for permanent license plates. This includes motor vehicles on loan to such entities from the United Sates or any agency thereof.	§§40-2A-7(a)(5), 40-12-242, 40-12-250, 40-12	0
010 3 1 1202	GOVERNMENT ELECTION Flates	(2)(a) The governmental entity or volunteer fire department must utilize the department's	33 10 21 7(4)(3); 10 12 212; 10 12 230; 10 12	J
240.5.4.200	Communication of District	electronic portal to provide the make, type, model, and vehicle identification number of the	5540 04 7/ 1/51 40 40 040 40 40 050 40 40	
810-5-1202	Government License Plates	motor vehicle, together with any other information the department may require for registration. (2)(b) Pursuant to §40-12-250, Code of Ala. 1975, registration fees for all permanent license plates	§§40-2A-7(a)(5), 40-12-242, 40-12-250, 40-12	0
		provided for in this rule shall be the same as the fees for standard passenger plates as provided for		
		in 40-12-242 and 40-12-273, Code of Ala. 1975. The department shall also collect an issuance fee		
810-5-1202	Government License Plates	at the time of registration for all permanent license plates provided for in this section in the amount as provided for in §40-12-271, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-12-242, 40-12-250, 40-12	0
			. , , , ,	
810-5-1202	Government License Plates	(2)(c) Upon approval of the registration application, and electronic payment of applicable fees, the department shall issue a permanent license plate to be used only on the registered motor vehicle	§§40-2A-7(a)(5), 40-12-242, 40-12-250, 40-12	0
810-3-1202	Government Electrise Flates	(2)(d) As provided under §40-12-250, <u>Code of Ala. 1975</u> , all fees associated with governmental and		0
		volunteer fire department license plates <u>shall</u> be retained by the department to cover		
810-5-1202	Government License Plates	administrative costs. (3)(a) In the event a permanent license plate becomes so mutilated as to make it illegible, the	§§40-2A-7(a)(5), 40-12-242, 40-12-250, 40-12	0
		governmental entity or volunteer fire department must surrender the permanent license plate,		
		file an application through the department's portal setting forth the fact that the plate has been		
		lost, stolen, mutilated, or destroyed. Upon proper application and payment of fee provided for in §40-12-265, Code of Ala. 1975, the department shall issue a replacement license plate. Lost or		
810-5-1202	Government License Plates	stolen license plates should be reported to law enforcement.	§§40-2A-7(a)(5), 40-12-242, 40-12-250, 40-12	0
		(3)(b) When a governmental entity or volunteer fire department sells, trades, or otherwise disposes of a motor vehicle, the license plate shall be removed from the motor vehicle and		
		surrendered to the department. A new license plate for a replacement motor vehicle may be		
810-5-1202	Government License Plates	issued upon proper application and payment of applicable fees through the department's portal.	§§40-2A-7(a)(5), 40-12-242, 40-12-250, 40-12	0
	Placement Of Motor Vehicle	(1) Section 32-6-51, Code of Ala. 1975, requires that license plates be attached on the rear of a motor vehicle. Due to the configuration and use of certain vehicles, placement of license plates in		
	License Tags On Certain	this manner is not practical. Therefore, license plates shall be displayed on the front of the		
810-5-1204	Motor Vehicles	following types of motor vehicles:	§§40-2-11, 40-2A-7(a)(5), 40-12-272	0
		(1) Under the authority provided by §32-6-64, Code of Ala. 1975, each person desiring to register a vehicle in a new license plate category shall make application and shall remit, as a commitment to		
		purchase, the additional fee associated with the license plate category in a manner as prescribed		
	Commitment To Purchase	by rule of the Commissioner of Revenue. Applications for commitments to purchase a distinctive license plate (i.e., pre-commitment) shall be submitted electronically through a pre-commitment		
810-5-1205	Distinctive License Plates.	portal that is available on the department's website.	§§40-2A-7(a)(5), 32-6-64, 32-6-64(b)(1)c	0
		(2) The applicant will be required to pay for the pre-commitment application using a credit card.		
		As provided by §32-6-64, Code of Ala. 1975, any credit card processing fee associated with the transaction shall be paid by the person making the commitment to purchase the distinctive		
	Commitment To Purchase	license plate and shall be nonrefundable. When payment is received, the applicant will receive an		
810-5-1205	Distinctive License Plates.	email with the pre-commitment payment receipt.	§§40-2A-7(a)(5), 32-6-64, 32-6-64(b)(1)c	0
		(3) The department shall deduct from the additional fee for distinctive license plates and retain a two and one-half percent commission. The balance shall be forwarded to the Comptroller to be		
		retained in escrow, until such time as the revenue received is equal to or greater than the		
	Commitment To Purchase	minimum amount required to issue license plates in that category, or the distinctive license plate fails to receive the required number of pre-commitments during the one-year commitment to		
810-5-1205	Distinctive License Plates.	purchase period.	§§40-2A-7(a)(5), 32-6-64, 32-6-64(b)(1)c	0
		(5) Sponsoring organizations may apply for commitments to purchase the distinctive license plate		
		category on behalf of their supporters. Supporters must complete form MVR 32-6-64CP and provide the completed form to the sponsoring organization. The sponsoring organization will		
		complete the electronic pre-commitment application and remit payment through the pre-		
040 5 4 25-	Commitment To Purchase	commitment portal. The sponsoring organization will be required to maintain the completed MVR	SS 40 24 7/-VS 22 5 5 4 25	
810-5-1205	Distinctive License Plates.	32-6-64CP forms for a period of five (5) years for audit purposes. (6) Upon determination by the department that a sufficient number of applications for a	§§40-2A-7(a)(5), 32-6-64, 32-6-64(b)(1)c	0
		distinctive license plate category has been received (250 for Quantity Class 1, or 1,000 for		
	Commitment To Burches	Quantity Class 2), the department shall initiate the ordering processes for design and manufacture of the approved license plate. The applicant will receive an amail with a license plate redemption		
810-5-1205	Commitment To Purchase Distinctive License Plates.	of the approved license plate. The applicant will receive an email with a license plate redemption voucher and redemption instructions.	§§40-2A-7(a)(5), 32-6-64, 32-6-64(b)(1)c	0
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Rule Citation	Short Description	Regulatory Text (7) If, after one year from the date the commitment to purchase period begins, the number of pre-	Statutory Authoity	Regulatory Restrictions
		commitments for a distinctive license plate category fails to reach 250 for Quantity Class 1, or fails		
		to reach 1,000 for Quantity Class 2, the Comptroller shall pay the money in escrow to the sponsoring organization and no further consideration for production of the proposed distinctive		
		plate shall be made under this application. In addition, the sponsoring organization may not		
910 F 1 20F	Commitment To Purchase Distinctive License Plates.	submit another application for a distinctive license plate for a period of one year from the date the commitment to purchase period ended.	\$\$40.24.7/p\/E\.22.6.64.22.6.64/b\/4\c	
810-5-1205	Distinctive License Plates.	(10) In order to redeem a pre-commitment, the applicant must present the pre-commitment	§§40-2A-7(a)(5), 32-6-64, 32-6-64(b)(1)c	0
		voucher to the licensing official in the county where the applicant resides. The licensing official		
		will redeem the pre-commitment voucher through the pre-commitment portal and submit a request to manufacture the license plate through the department's Plate Reservation and		
	Commitment To Purchase	Ordering System (PROS). The licensing official will issue a temporary registration to the registrant	5549 24 77 1/51 22 5 5 4 22 5 54/11/41	
810-5-1205	Distinctive License Plates.	and the license plate will be shipped to the registrant, or the licensing official's office. (1) Section 40-12-248, Code of Ala. 1975, provides that a motor vehicle wrecker, commonly known	§§40-2A-7(a)(5), 32-6-64, 32-6-64(b)(1)c	0
		as a tow truck, which is used primarily to move, tow or recover disabled motor vehicles or used for		
		impoundment purposes, shall be licensed and registered based on the gross vehicle weight of the wrecker only without regard to the gross vehicle weight of any motor vehicle to be towed by the		
810-5-1207	Motor Vehicle Wreckers	wrecker.	§§40-2A-7(a)(5), 40-12-240, 40-12-248	0
		(2) The license tax and registration fee shall be based on the gross vehicle weight of the wrecker which includes the empty (unladen) weight of the wrecker fully equipped and serviced for		
810-5-1207	Motor Vehicle Wreckers	operation including the weight of any add-on equipment, tools, spare tires, fuel, and passengers.	§§40-2A-7(a)(5), 40-12-240, 40-12-248	0
	Motor Vehicle Registration Periods, Delinquency, Penalty	(1)(a) All motor vehicles, other than those registered pursuant to the International Registration Plan provided in §32-6-56, <u>Code of Ala. 1975</u> , <u>shall</u> be renewed in the designated renewal month		
810-5-1211	And Interest Charges.	as provided in §32-6-61, Code of Ala. 1975.	§§32-6-56, 32-6-61, 32-6-65, 40-1-44, 40-2A-	0
		(2)(a) Registrants have 20 days from date of purchase or acquisition to register a newly acquired motor vehicle without penalty or interest. In determining the 20-day penalty or interest free grace		
	Motor Vehicle Registration	period, the day the vehicle was actually acquired is not included in the calculations. Thus, license		
	Periods, Delinquency, Penalty And Interest Charges.	issuing officials, in calculating the 20-day grace period must begin counting using the day following the purchase or acquisition date.	§§32-6-56, 32-6-61, 32-6-65, 40-1-44, 40-2A-	0
	3.4.4.0	(2)(b)(10) Motor Vehicles used exclusively on private property and not on the "public highway" as		
		that term is defined in §40-12-240, Code of Ala. 1975, are not required to be registered. However, in the event the owner needs to operate the motor vehicle on the public highways, the owner		
		must first register the motor vehicle. There is no 20-day grace period in such cases. Penalty and		
		interest are due at registration when the motor vehicle is operated on the public highways without the registration first having been obtained. The penalty and interest would be calculated		
		from the date the motor vehicle was purchased or date of acquisition. Motor vehicle operation on		
	Motor Vehicle Registration Periods, Delinquency, Penalty	the public highways does not include movement directly from one side of a public highway to the		
810-5-1211	And Interest Charges.	opposite side of the highway (for example, to move the motor vehicle from plant sites directly across the highway from each other).	§§32-6-56, 32-6-61, 32-6-65, 40-1-44, 40-2A-	0
		(3) Transfer of a License Plate to Newly Acquired Vehicle within Twenty-day (20-day) Registration		
		Grace Period. An owner of a newly acquired motor vehicle may register the motor vehicle within the 20-day grace period by transferring the current and valid registration from a motor vehicle if		
		the owner can document to the satisfaction of the license issuing official that the previously		
		owned motor vehicle was sold or otherwise disposed of prior to the acquisition of the new motor vehicle or if the owner can document to the satisfaction of the license issuing official that the		
		previously registered motor vehicle was junked or destroyed thereby rendering it inoperable,		
	Motor Vehicle Registration	even if he or she continues to own the vehicle. Otherwise, pursuant to the provisions of §40-12- 260, Code of Ala. 1975, the registration cannot be transferred to the newly acquired motor		
	Periods, Delinquency, Penalty	vehicle. Instead, the owner of the newly acquired motor vehicle must obtain a new registration		
810-5-1211	And Interest Charges.	within the 20-day grace period registration. (4)(a) During the 20-day grace period, a newly acquired motor vehicle may be operated without a	§§32-6-56, 32-6-61, 32-6-65, 40-1-44, 40-2A-	0
		current and valid Alabama license plate being displayed on the vehicle, provided that the owner		
		has not secured a new registration for the vehicle. However, in accordance with the provisions of \$40-12-260, Code of Ala. 1975, during the 20-day grace period from purchase date or acquisition		
	Motor Vehicle Registration	date, the operator of the newly acquired motor vehicle must retain with the vehicle the		
	Periods, Delinquency, Penalty And Interest Charges.	ownership document(s) (i.e., temporary tag, Alabama application for certificate of title, or bill of sale) authorized in these law subsections for possible presentation to law enforcement.	\$\$22 6 56 22 6 61 22 6 65 40 1 44 40 2A	
810-5-1211	And interest charges.	(5) Registration of a Motor Vehicle Removed from Inventory and Used as a Rental. If a licensed	§§32-6-56, 32-6-61, 32-6-65, 40-1-44, 40-2A-	0
		motor vehicle dealer removes a motor vehicle from their motor vehicle sales inventory to be used		
		as a daily rental motor vehicle, the motor vehicle dealer must certify to the license issuing official the date that the vehicle was placed into the rental inventory, or the date that the motor vehicle		
	Motor Vehicle Registration	was first used as a rental motor vehicle, whichever date is first, in order for the issuing official to		
	And Interest Charges.	determine if delinquency penalty and interest charges accrue. This same requirement is applicable if the vehicle is removed from dealer inventory for use as a service vehicle, etc.	§§32-6-56, 32-6-61, 32-6-65, 40-1-44, 40-2A-	0
		(7)(c) A person that acquires a motor vehicle in a month other than their designated renewal month and registers it with an improper classification license plate will be subject to the 25%		
	Motor Vehicle Registration	penalty. The 25% penalty will be based on the difference between the prorated fees for the		
	Periods, Delinquency, Penalty	license plate classification that should have been obtained beginning for the month the motor vehicle was acquired, and the prorated fees for the license plate classification that was obtained.	££22 6 E6 22 6 64 22 6 6E 40 4 44 45 5 5 5	_
810-5-1211	And Interest Charges.	yehicle was acquired, and the prorated fees for the license plate classification that was obtained. (1) License plate issuing officials may issue undercover license plates to law enforcement agencies	§§32-6-56, 32-6-61, 32-6-65, 40-1-44, 40-2A-	0
		to carry out investigations and surveillances (Attorney General Opinion 86-00271). Prior to the		
		issuance of an undercover license plate, the license plate issuing official must ensure that the requesting Alabama law enforcement agency has obtained the appropriate state, county or		
		municipal license plate from the Department of Revenue as provided under §40-12-250, Code of		
810-5-1212	Undercover License Plates	Ala. 1975. The Alabama Law Enforcement Agency (ALEA) is responsible for issuing state license plates to vehicles owned and operated by the ALEA.	§§40-2A-7(a)(5), 40-12-250. 1986 Op. Att'y G	0
		(2)(a) The request <u>must</u> be provided on the Department of Revenue Application for Undercover		· · · · · · · · · · · · · · · · · · ·
810-5-1212	Undercover License Plates	License Plates (Form MV UC). (3)(a) If the undercover license plate record is to be reflected in the state registration database,	§§40-2A-7(a)(5), 40-12-250. 1986 Op. Att'y G	0
		the applicant <u>must</u> provide the name and address as it is to appear in the database (this <u>may</u> be a		
810-5-1212	Undercover License Plates	fictitious name and address). (3)(b) If the undercover license plate record is not to be reflected in the state registration	§§40-2A-7(a)(5), 40-12-250. 1986 Op. Att'y G	0
		database, the county license plate issuing officials must not upload the undercover license plate		
810-5-1212	Undercover License Plates	information to the database so that anyone performing a license plate query would receive a "no record" response.	§§40-2A-7(a)(5), 40-12-250. 1986 Op. Att'y G	_
010 3 1 .212	Charles Flates	(4)(a) A pre-numbered standard license plates shall be issued free of charge for use on undercover		0
910 5 1 212	Undercover License Plates	motor vehicles, including automobiles, trucks, truck-tractors, trailers and recreational vehicles and		
810-5-1212	Undercover License Plates	is not subject to the payment of license taxes levied on motor vehicles. (4)(b) God Bless America pre-numbered license plates <u>may</u> be obtained for undercover vehicles	§§40-2A-7(a)(5), 40-12-250. 1986 Op. Att'y G	C
040 5 4 5	Hadanana in 2011	without payment of any additional fee. For any other distinctive or collegiate license plate,	CC40 04 7/ V(E) 40 45	
810-5-1212	Undercover License Plates	additional fees <u>must</u> be collected. (4)(c) Undercover license plates <u>may not</u> be issued to vehicles owned/used by non-law	§§40-2A-7(a)(5), 40-12-250. 1986 Op. Att'y G	0
		enforcement agencies, even if law enforcement officials work part-time security for these non-law		
810-5-1212	Undercover License Plates	enforcement agencies.	§§40-2A-7(a)(5), 40-12-250. 1986 Op. Att'y G	0

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Rule Citation	Short Description	Regulatory Text (5) Documentation Security. Information involving undercover vehicles must be kept confidential.	Statutory Authoity	Regulatory Restrictions
		Accordingly, license plate issuing officials must retain any documentation involved with the issuance of undercover license plates in a locked secure location. Information may be provided to		
810-5-1212	Undercover License Plates	Examiners of Public Accounts in conjunction with an audit that is otherwise authorized by law.	§§40-2A-7(a)(5), 40-12-250. 1986 Op. Att'y G	0
	License Plates For Vintage	(3) <u>Vintage Vehicle</u> Requirements. A Vintage Vehicle <u>must</u> have "the original or substantially similar vehicle body, chassis, engine, and transmission as designated for that make, model, year,		
810-5-1215	Vehicles License Plates For Vintage	and age vehicle." (3)(a) The motor vehicle <u>must</u> not have been shortened, lengthened, raised, or lowered from its	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
810-5-1215	Vehicles	original size.	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
810-5-1215	License Plates For Vintage Vehicles	(5) Obtaining a Vintage Vehicle License Plate. To obtain the Vintage Vehicle license plate applicants <u>must</u> submit the following to the licensing official:	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
810-5-1215	License Plates For Vintage Vehicles	(7) Motor Vehicles Displaying Vintage Vehicle or Original Alabama License Plates may not be:	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
		(9)(a) In the event a motor vehicle displaying a Vintage Vehicle license plate is sold or otherwise disposed of the Vintage Vehicle license plate must be either transferred to the new owner or	(γ,γ,γ,γ,γ,γ,γ,γ,γ,γ,γ,γ,γ,γ,γ,γ,γ,γ,γ,	
		returned to the licensing official. If the new owner will not be using the vehicle in accordance with		
	License Plates For Vintage	the Vintage Vehicle provisions, the new owner must surrender the Vintage Vehicle license plate to the licensing official, obtain a license plate of the proper classification, and pay the applicable		
810-5-1215	Vehicles	taxes and fees. (9)(b) In the event the Vintage Vehicle license plate becomes faded, mutilated, difficult to read,	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
		lost, or stolen, the owner must apply for a replacement Vintage Vehicle license plate, pay the		
		Vintage Vehicle license plate fee provided under §40-12-290, Code of Ala. 1975, and surrender the Vintage Vehicle license plate to the licensing official. Lost or stolen license plates should be		
	License Plates For Vintage	reported to law enforcement. In the event an original license plate becomes illegible the registrant must either promptly restore the license plate to a legible status, or surrender the		
810-5-1215	Vehicles	Vintage Vehicle plate decal for the original license plate to the licensing official.	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
	License Plates For Vintage	(10)(b) The department will provide licensing officials with vintage plate decals to be affixed to the original license plate. The decals will contain a number, that <u>must</u> be entered into the registration		
810-5-1215	Vehicles License Plates For Vintage	record. (10)(c) Although Alabama has at various times issued front and rear license plates to motor	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
810-5-1215	Vehicles	vehicles, Vintage vehicle license plates shall be displayed on the rear of the vehicle only.	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
		(10)(d) An original Alabama license plate must be legible, particularly the license plate number. If the license plate is rusted, colors are faded, paint missing, parts of the plate are missing, holes in		
	License Plates For Vintage	the plate, etc., to the degree that law enforcement would have difficulty reading, the licensing official shall refuse to allow the requested license plate to be issued until the plate is restored or		
810-5-1215	Vehicles	refurbished. A reproduction or facsimile of an original Alabama license plates is not permitted. (11)(a) Original Alabama license plates must be of the same category that is appropriate to as the	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
	License Plates For Vintage	type of motor vehicle being registered (examples: an automobile plate shall not be issued to a		
810-5-1215	Vehicles License Plates For Vintage	truck or bus; an automobile plate shall not be issued to a motorcycle). (11)(b) Original Alabama license plate numbers shall not exceed seven (7) alphanumeric	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
810-5-1215	Vehicles	characters or display all zeros (0000000). (11)(c) Beginning with license plates issued in 1942, Alabama license plate numbering schemes	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
040.5.4.045	License Plates For Vintage	<u>may</u> have been reused. Licensing officials <u>should</u> verify that duplicate license plate numbers are	55 40 04 7/ V5V 40 40 000 V	
810-5-1215	Vehicles License Plates For Vintage	not issued. (11)(d) As Alabama did not issue metal license plates in 1943, a vehicle designated as a 1943-year	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
810-5-1215	Vehicles	model <u>may not</u> be registered with original license plates. As provided under §32-6-57, Code of Ala. 1975, the Department is authorized to promulgate rules	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
		and regulations to adopt plans for tags or plates, and all decals, slogans, stickers, symbols,		
		characters and other attachments. §32-6-64, Code of Ala. 1975, provides that the design of license plates, including all emblems, slogans, symbols, or characters appearing on the plates, shall be by		
		rule as promulgated by the Commissioner of Revenue, and as otherwise specified by law. The following specifications are provided by law or have been adopted from the American Association		
810-5-1217	License Plate Design Specifications	of Motor Vehicle Administrators (AAMVA) License Plate Legibility Testing Guidelines for Reflective Sheeting to ensure that license plates are manufactured in a uniform manner.	§§40-2A-7(a)(5), 32-6-54, 32-6-57, 32-6-62, 3	
	License Plate Design	(2) <u>License Plate Design</u> - The design for passenger and motorcycle license plate categories <u>shall</u>		
810-5-1217	Specifications	be the same. (3) Legibility And Reflectivity – All license plates must pass testing pursuant to License Plate	§§40-2A-7(a)(5), 32-6-54, 32-6-57, 32-6-62, 3	
810-5-1217	License Plate Design Specifications	Legibility Test Form (MV 32-6-57) conducted by the Alabama Law Enforcement Agency (ALEA) to ensure compliance with visibility and legibility requirements and federal performance standards.	§§40-2A-7(a)(5), 32-6-54, 32-6-57, 32-6-62, 3	0
		(4) License Plate Numbers - The license plate number area must be free of graphics that would obscure the readability of the characters on the license plate. License plate designs must provide	, , , , , , , , , , , , , , , , , , ,	
		room for at least six (6) alphanumeric characters. Alphanumeric characters on the license plate		
810-5-1217	License Plate Design Specifications	shall be no smaller than two and three-fourths inches in height and will be printed in black to provide a good color contrast with the license plate background color.	§§40-2A-7(a)(5), 32-6-54, 32-6-57, 32-6-62, 3	. 0
		(5) "Alabama" Format And Font - "ALABAMA" must clearly be visible and must appear between the bolt holes at the top of the license plate in URW Basker Twid or similar font. The font size		
010 5 4 247	License Plate Design	must be at least 80 points. The character color must provide a good color contrast with the license plate background color.	\$\$40.24.7/-\/F\. 22.6.54.22.6.57.22.6.62.2	
810-5-1217	Specifications License Plate Design	(6) <u>Decal Boxes</u> - A space of approximately 2.5" X 2.5" <u>must</u> appear in the top corners of the	§§40-2A-7(a)(5), 32-6-54, 32-6-57, 32-6-62, 3	0
810-5-1217	Specifications License Plate Design	license plate to attach validation decals or other devices to the license plate. [7] Redesign - A license plate design shall be valid for five (5) years unless authorized by the	§§40-2A-7(a)(5), 32-6-54, 32-6-57, 32-6-62, 3	0
810-5-1217	Specifications License Plate Design	Commissioner of Revenue, with approval of the Legislative Oversight Committee (LOC). [8] "Heart Of Dixie" - Except as exempt by statute, license plates shall be imprinted with a	§§40-2A-7(a)(5), 32-6-54, 32-6-57, 32-6-62, 3	0
810-5-1217	Specifications	conventionalized representation of a heart and the words "Heart of Dixie".	§§40-2A-7(a)(5), 32-6-54, 32-6-57, 32-6-62, 3	0
	License Plate Design	(9) Distinctive License Plates - Category Name, Logos, And Color - In addition to the requirements listed in subparagraphs (1) through (8), the license plate must clearly identify the purpose of the		
810-5-1217	Specifications License Plate Design	license plate category and must meet the following requirements:	§§40-2A-7(a)(5), 32-6-54, 32-6-57, 32-6-62, 3	0
810-5-1217	Specifications License Plate Design	(9)(a)(1) A logo shall appear only on the left side of the license plate.	§§40-2A-7(a)(5), 32-6-54, 32-6-57, 32-6-62, 3	0
810-5-1217	Specifications	(9)(a)(2) The background color shall be white.	§§40-2A-7(a)(5), 32-6-54, 32-6-57, 32-6-62, 3	0
	License Plate Design	(9)(b)(1) The font size of the name of the organization, college or university, military campaign, or other distinctive plate names <u>must</u> be three-fourths to one inch in height and <u>must</u> appear at the		
810-5-1217	Specifications License Plate Design	bottom of the license plate between the bolt holes.	§§40-2A-7(a)(5), 32-6-54, 32-6-57, 32-6-62, 3	0
810-5-1217	Specifications	(9)(b)(2) A logo is optional and shall appear only on the left side of the license plate.	§§40-2A-7(a)(5), 32-6-54, 32-6-57, 32-6-62, 3	0
		(9)(c) Organizations that qualify for a quantity class 1 distinctive license plate under the LOC shall qualify for the generic design distinctive license plate. Organizations that qualify for a quantity		
810-5-1217	License Plate Design Specifications	class 2 distinctive license plate under the LOC shall qualify for the generic design or full design distinctive license plate.	§§40-2A-7(a)(5), 32-6-54, 32-6-57, 32-6-62, 3	0
		(9)(d) The maximum size of the logo for a passenger license plate is 3.5" X 2.5" (motorcycle plate	, ,, ,, == = = -, == = = = = = = = = = =	
810-5-1217	License Plate Design Specifications	logo adjusted accordingly). If the logo or design includes copyright protected elements, written permission to use the design on a license plate must be provided to the department.	§§40-2A-7(a)(5), 32-6-54, 32-6-57, 32-6-62, 3	0
	Design, Placement And Proper	(1) Code of Ala. 1975, §32-6-60, provides for a validation decal or other device suitable for attaching to a motor vehicle tags or license plates and shall be issued upon the payment of the		
810-5-1219	Use Of Validation Decals.	annual license tax and the satisfaction of all other registration requirements as prescribed by law.	§§40-2-11, 32-6-64	0

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
Rule Citation	Short Bescription	(2) After the requirements for registration have been met, the Department of Revenue shall issue	Statutory Authority	Regulatory Restrictions
040 5 4 340	Design, Placement And Proper Use Of Validation Decals.	either one or two decals to be affixed to a license plate which was required to be revalidated by decal(s). The decal(s) will indicate the month assigned for registration and the validation year.	5540 2.44, 22.5.54	
810-5-1219 810-5-1219	Design, Placement And Proper	1, 1,	§§40-2-11, 32-6-64 §§40-2-11, 32-6-64	0
		(1) Section 40-12-251, Code of Ala. 1975, provides "for each motor tractor used on the highways		
		of this state there shall be paid a license or privilege tax of \$100.00; provided, however, that this license shall not be collected for a tractor when run on a highway to be transferred from one point		
		to another for use on a farm with or without a "small trailer" or with or without a "semi-trailer," or		
	Off Road Machinery And	when used on the highway for transferring what is commonly known as a "portable sawmill" or a "well-boring outfit," or when used on the highway by a farmer for the purpose of transporting to		
810-5-1223	Equipment	and from his farm, farm products or products to be used on his farm."	§§40-2A-7(a)(5), 40-2-11, 40-12-272, 32-6-21	0
810-5-1223	Off Road Machinery And	(8) Nothing in this rule should be considered as authority for exempting from registration truck	§§40-2A-7(a)(5), 40-2-11, 40-12-272, 32-6-21	C
		(1) Disability Access Parking Credentials. Evidence of qualification for disability access parking privileges must be a removable windshield placard, a temporary removable windshield placard, or		
	Disability Access Parking	the disability access license plate as provided in 23 C.F.R. §1235, 32-6-230 and 40-12-300, Code of		
810-5-1225 810-5-1225	Credentials Disability Access Parking	Ala. 1975. (2) Issuance of Disability Access Parking Credentials. Licensing officials must accept Form MVR 32-	§§32-6-23, 32-6-53, 32-6-61, 32-6-62, 32-6-23 §§32-6-23, 32-6-53, 32-6-61, 32-6-62, 32-6-23	0
010 3 1 .223	Disability / tecess i arking	(E) issuance of bisability recess turning creatments electioning orients must decept to in in in the	3332 0 23, 32 0 33, 32 0 01, 32 0 02, 32 0 2.	
		(3) Display of Credentials. In accordance with 23 C.F.R. §1235.4, removable windshield placards		
		must be "displayed in such a manner that it may be viewed from the front and rear of the vehicle by hanging it from the front windshield rearview mirror of a vehicle utilizing a parking space		
		reserved for persons with disabilities. When there is no rearview mirror, the placard shall be		
		displayed on the dashboard." It is NOT required that a motor vehicle being used by or transporting persons with disabilities display both the disability access license plate and the placard. Individuals		
	Disability Access Parking	that do not have disability access license plates, including those that do not own a motor vehicle,		
810-5-1225	Credentials	may request one (1) additional removable windshield placard, for a total of two (2) placards.	§§32-6-23, 32-6-53, 32-6-61, 32-6-62, 32-6-23	C
		(6) Recertification. Upon expiration of the removable windshield placard(s) or the five (5) year		
		disability access license plate, the applicant is required to reapply by completing the self-		
		certification on Form MVR 32-6-230, which is to be provided to the licensing official before a new		
		removable windshield placard(s) or a disability access license plate will be issued. However, the Commissioner may elect to require all applicants to be recertified by a licensed physician, a		
	Disability Access Parking	certified registered nurse practitioner, or certified nurse midwife, as defined in §32-6-230, Code of		
810-5-1225	Credentials	Ala. 1975, using Form MVR 32-6-230 before disability access parking credentials may be reissued.	§§32-6-23, 32-6-53, 32-6-61, 32-6-62, 32-6-23	0
		(8) Maintenance of Application Forms. In issuing the disability access parking credentials, the licensing officials must record on Form MVR 32-6-230 the issued license plate or placard number.		
		This form must be maintained by the licensing official for audit by the Examiners of Public		
810-5-1225	Disability Access Parking Credentials	Accounts. In addition, the form must be maintained to be compared with Form MVR 32-6-230 when reissuing disability access parking credentials.	\$\$33.6.33.33.6.53.33.6.64.33.6.63.33.6.33	
810-5-1225	Disability Access Parking	(10) The licensing official must provide the disability access parking credential information to the	§§32-6-23, 32-6-53, 32-6-61, 32-6-62, 32-6-23	U
810-5-1225	Credentials	department as prescribed in Administrative Code Rule 810-5-1226.	§§32-6-23, 32-6-53, 32-6-61, 32-6-62, 32-6-23	0
	Department Requirements	(1)(a) In order to ensure that information is available to law enforcement in a timely manner, license plate issuing officials shall submit all motor vehicle registration records to the department		
	For Accurate Registration	by the next business day following the date the registration was issued. The official should review		
810-5-1226	Information.	these records to ensure the registration records are accurate and complete in the databases.	§§40-2A-7(a)(5), 40-2-11, 40-12-272	0
	Department Requirements For Accurate Registration	(1)(b) All motor vehicle registration receipts and records for license plates shall not include any information in the space provided for current license plate number except the actual numbers and		
810-5-1226	Information.	letters which appear on the license plate.	§§40-2A-7(a)(5), 40-2-11, 40-12-272	0
	Department Requirements	(1)(d) Driman, and secondary tag types as well as other information required by the department		
810-5-1226	For Accurate Registration Information.	(1)(d) Primary and secondary tag types, as well as other information required by the department, should be reflected in the registration records.	§§40-2A-7(a)(5), 40-2-11, 40-12-272	0
		(1) Designated agents as defined in Section 32-8-2, Code of Ala. 1975, upon request through a		
		portal provided by the Department and payment of required fees, shall be provided a supply of temporary tags for issuance in accordance with the provisions of Sections 32-6-211, 32-6-212, and		
	Temporary Tags And	32-6-213, Code of Ala. 1975. Licensing Officials are not required to pay for temporary tags in		
810-5-12282	Registration	advance, but are to remit the sum of \$1.50 to the Department for each temporary tag issued.	§§32-6-51, 32-6-211, 32-6-212, 32-6-213, 32-	0
		(2) In accordance with Section 32-6-214, Code of Ala. 1975, each temporary license tag and		
		temporary registration certificate issued shall be valid for twenty (20) days from the date of		
		issuance and shall be used only on the vehicle for which issued. No temporary license tag shall be renewed nor shall successive temporary license tags be issued in connection with the same motor		
		vehicle by any designated agent, other than a licensing official. A Licensing Official may issue up to		
040 5 4 2200	Temporary Tags And	three twenty (20) day temporary license plates to an owner/lessee of a motor vehicle for periods	\$\$22.5.54.22.5.244.22.5.242.22.5.242.22	
810-5-12282	Registration	not to exceed a total of sixty (60) days under the provisions of Section 32-6-213, Code of Ala. 1975. (4) Temporary tags issued for a truck or truck tractor with a gross weight exceeding twelve	§§32-6-51, 32-6-211, 32-6-212, 32-6-213, 32-	0
		thousand (12,000) pounds shall display the notation "UNLADEN WEIGHT ONLY." Operation of a		
	Temporary Tags And	truck or truck tractor with a temporary tag at a weight exceeding the unladen (empty) weight or "Valid for Gross Weight" of that truck or truck tractor plus the weight of the passengers and their		
810-5-12282	Registration	personal luggage is prohibited.	§§32-6-51, 32-6-211, 32-6-212, 32-6-213, 32-	0
		(6) The Temporary Tag Receipt shall be retained with the motor vehicle to which the temporary		
1		tag was issued for the time period that the temporary tag is valid. Any erasures or other alterations of the required information on the temporary tag or receipt will render the document		
	Temporary Tags And	void, and of no value to the person or vehicle described thereon. Electronic receipts are		
810-5-12282	Registration Temporary Tags And	acceptable in lieu of a paper receipt. (7) Temporary tags shall reflect the expiration date and tag number, and shall be displayed in	§§32-6-51, 32-6-211, 32-6-212, 32-6-213, 32-	0
810-5-12282	Registration	accordance with Section 32-6-51, Code of Ala. 1975, on the vehicle for which it was issued.	§§32-6-51, 32-6-211, 32-6-212, 32-6-213, 32-	0
1		(8) Designated agents shall utilize a portal provided by the Department to issue temporary tags.		
	Temporary Tags And	Upon issuance of a temporary tag, the temporary tag record shall be available in the state registration database. Temporary tag registration information shall be retained by the designated		
810-5-12282	Registration	agent for audit purposes in accordance with Section 32-6-217, Code of Ala. 1975.	§§32-6-51, 32-6-211, 32-6-212, 32-6-213, 32-	0
		(9) In accordance with Section 32-6-219, Code of Ala. 1975, anyone providing false statements in making application for issuance of a temporary tag or operating a vehicle with an expired		
	Temporary Tags And	temporary tag shall be guilty of a misdemeanor, and upon conviction, shall pay a fine of not more		
810-5-12282	Registration	than \$500.	§§32-6-51, 32-6-211, 32-6-212, 32-6-213, 32-	0
		(2)(b) The mutilated license plate must be surrendered to the license issuing official, prior to the		
	1	replacement license plate hinds be surrendered to the license issuing official will retain the mutilated license		
040 5 4 225	Replacement License Plates	plate for audit purposes. If the license plate cannot be surrendered, the license issuing official will	\$\$40.24.7(-)(F) 40.244.45	
810-5-1229	And Decals	"revoke" the registration and update their records to reflect the status of the license plate. (3)(b) Situations in which the personalized license plate is not recovered, such as, stolen vehicles,	§§40-2A-7(a)(5), 40-2-11, 40-12-64, 40-12-26	0
		stolen license plates, and impounded, repossessed, or totaled vehicles, a duplicate personalized		
910 F 4 330	Replacement License Plates	license plate bearing the original message may not be issued until the registration period has	\$\$40.24.7(a)(E).40.2.44.46.42.54.40.12	
810-5-1229	And Decals	expired. The registrant has the following replacement license plate options:	§§40-2A-7(a)(5), 40-2-11, 40-12-64, 40-12-26	0

D 1 60 11	Chart Bassistian			# of Discretionary
Rule Citation	Short Description	Regulatory Text (4) The license plate is the responsibility of the motor carrier when a vehicle is leased by an owner-	Statutory Authoity	Regulatory Restrictions
		operator to the interstate motor carrier and the vehicle is registered by the motor carrier in		
		accordance with §32-6-56, Code of Ala. 1975. Upon termination of the operational lease, it is the responsibility of the motor carrier to recover the license plate from the owner-operator. If the		
		motor carrier fails to recover the license plate from the owner-operator, a replacement plate may		
810-5-1229	Replacement License Plates And Decals	not be issued unless the motor carrier presents evidence to the license issuing official that the license plate is reported as stolen to law enforcement	§§40-2A-7(a)(5), 40-2-11, 40-12-64, 40-12-26	0
		(7) Any law enforcement officer discovering a license plate or decal previously reported as lost or	33.0 =(=)(=), = ==, == =	
		stolen attached to or being displayed on a motor vehicle, has probable cause to believe a crime has been committed, and therefore is presumed to have the authority to confiscate the license		
		plate and/or decal as evidence of a crime. The law enforcement officer may retain custody of the		
		license plate or decal pending judicial determination as to the true ownership of the license plate or decal. Once the true ownership of the license plate or decal has been determined by a court of		
	Replacement License Plates	competent jurisdiction, the law enforcement officer must dispose of the license plate or decal in		
810-5-1229	And Decals	the manner prescribed by the court. (3) When the truck-tractor is moved or transferred from an incorporated municipality located in	§§40-2A-7(a)(5), 40-2-11, 40-12-64, 40-12-26	0
		one county to an incorporated municipality located in another county, the license plate of the		
		former county must be surrendered to the new county of domicile and the local licensing official will issue a replacement license plate of the new county of domicile without charge except for the		
810-5-1230	License Plates For Yard Trucks	issuance fee provided for in §40-12-271, Code of Ala. 1975.	§§32-6-213, 40-2A7(a)(5), 40-2-11, 40-12-258	0
		(4) A temporary tag must be obtained to move or relocate a truck-tractor from the municipality in which the truck-tractor is presently based. The temporary tag will be issued by the local licensing		
		official in accordance with §32-6-213, Code of Ala. 1975, in the county in which the truck-tractor		
810-5-1230	License Plates For Yard Trucks	is presently based. (1) Certification. Alabama residents qualifying for military and veteran related categories or	§§32-6-213, 40-2A7(a)(5), 40-2-11, 40-12-258	0
		Alabama Gold Star Family distinctive license plate(s) or tag(s) as provided in Chapter 6 of Title 32,		
		Code of Ala. 1975, must provide the licensing official with the Form 00214 or other qualifying documentation as prescribed by law or this rule as evidence of qualifications for the license plate.		
		If Form DO214 or other qualifying documentation prescribed by law or as provided in this rule is		
		unavailable, the applicant must provide the licensing official with a certification of eligibility from the Alabama Department of Veterans Affairs (OVA) after the applicant provides the OVA with		
	Military And Veteran Related	other authoritative documentation evidencing eligibility for the license plate or a service issued		
810-5-1232	License Plate Eligibility.	identification card that evidences eligibility for the requested license plate.	§§40-2A-7(a)(5), Chapter6 of Title 32	0
		(3) Issued to Private Passenger Vehicles. The military and veteran distinctive license plates or tags along with the Gold Star Family plates so issued in accordance with Chapter 6 of Title 32, Code of		
		Ala. 1975, must be used only upon and for personally-owned, private passenger vehicles (to		
		include motorcycles, station wagons, pick-up trucks and motor homes with a gross vehicle weight not exceeding 12,000 pounds) registered in the name of the person making application therefor,		
	Military And Veteran Related	and when so issued to such applicant must be used upon the vehicle for which issued in lieu of the		
810-5-1232	License Plate Eligibility. Military And Veteran Related	standard license plates or license tags normally issued for such vehicle. (4)(a) Permanent License Plates. In accordance with §32-6-250, Code of Ala. 1975, a distinctive	§§40-2A-7(a)(5), Chapter6 of Title 32	0
810-5-1232	License Plate Eligibility.	permanent license plate shall be issued to any resident of this state who:	§§40-2A-7(a)(5), Chapter6 of Title 32	0
		(4)(a)(7) Shows by satisfactory proof that he or she was a duly recognized former prisoner of war, for use on a private motor vehicle registered in the name of the resident. The license plates are		
		permanent in nature and are not reissued each year. A recipient is entitled to keep his or her		
		license plate for life. Provided further, upon the death of any recipient, the surviving spouse shall be, where permitted by law, entitled to retain the distinctive permanent plate for the remainder		
		of the spouse's lifetime or until his or her remarriage. Annual renewal decals will be provided after		
	Military And Veteran Related License Plate Eligibility.	payment, if required, of license fees and taxes for the years during which a new tag or plate is not issued as provided in §32-6-63, Code of Ala. 1975.	§§40-2A-7(a)(5), Chapter6 of Title 32	0
000 0 0 1000	0 . ,	(4)(c) National Guard. In accordance with §32-6-111, Code of Ala. 1975, applicants for distinctive	33.0 = 1.1 (=)(=)(=)(=)	-
		National Guard of Alabama license plates must present to the licensing official proof of their membership in the National Guard or Air National Guard of Alabama by means of a properly		
		executed AGO Form 7 along with a current Common Access Card (CAC) military ID card. If the		
		guard member is deployed outside AL, the most recent copy of the service member's "Leave and Earnings Statement" (LES) or a copy of their mobilization orders along with the military		
		identification card of the spouse/dependent with power of attorney to obtain the license plate on		
	Military And Veteran Related	the guard member's behalf may be provided. Applicants for National Guard Retired license plates must present a United States Uniformed Services identification card and a NGB Form 22, Notice of		
810-5-1232	License Plate Eligibility.	Eligibility for Retired Pay at Age 60- or 20-year letter as proof of retirement status.	§§40-2A-7(a)(5), Chapter6 of Title 32	0
		(4)(e) Global War on Terrorism. In accordance with §32-6-353, Code of Ala. 1975, a distinctive global war on terrorism license plate may be issued to motor vehicle owners who have served or		
		are currently serving in an active status either on active duty or within a reserve component of the		
		United States Armed Forces, including the Alabama National Guard and civilian employees of the United States government who are on military orders, in current or future conflicts in support of		
	Military And Veteran Related	civilian employee of the U.S. government must present to the licensing official one of the		
810-5-1232	License Plate Eligibility.	following documents as proof of eligibility:	§§40-2A-7(a)(5), Chapter6 of Title 32	0
		(4)(f) Alabama State Defense Force. In accordance with §32-6-480, Code of Ala. 1975, an active or		
		inactive member of the Alabama State Defense Force who is the owner of a motor vehicle and a resident of the state may be issued a distinctive Alabama State Defense Force license tag or plate.		
		Applicants for the distinctive plates must present to the licensing official proof of active or inactive		
		membership in the Alabama State Defense Force on forms prescribed by the Commander of the Alabama State Defense Force. Upon termination of active and inactive membership with the		
	Military And Veteran Related	Alabama State Defense Force, the registrant must, within 30 days, return the plate to the licensing		
810-5-1232	License Plate Eligibility.	official of the county of the applicant's residence in accordance with §32-6-482, Code of Ala. 1975. (4)(g) Gold Star Family. In accordance with §32-6-630, Code of Ala. 1975, one of the following	§§40-2A-7(a)(5), Chapter6 of Title 32	0
	Military And Veteran Related	documents <u>must</u> be presented to the licensing official to receive the "Alabama Gold Star Family"		
810-5-1232	License Plate Eligibility.	distinctive license plate: (4)(g)(3) In the event that the applicant is not identified as the next of kin on one of the	§§40-2A-7(a)(5), Chapter6 of Title 32	0
		documents listed in subparagraphs 1. and 2., the applicant must submit a notarized affidavit		
810-5-1 222	Military And Veteran Related License Plate Eligibility.	obtained from the Alabama OVA, certifying applicant's relationship to the deceased service member.	8840-24-7(a)(5) Chanters of Title 22	_
810-5-1232	cicense riate Engioliity.	member. (1) In accordance with §32-6-58, Code of Ala. 1975, and Title 26, United States Code (USC) §4481,	§§40-2A-7(a)(5), Chapter6 of Title 32	0
		a licensing official must verify the payment of the Federal Heavy Vehicle Use Tax (FHVUT) prior to		
810-5-1233	Federal Heavy Vehicle Use Tax	issuing a registration for a highway motor vehicle with a declared gross weight or combined gross weight of 55,000 pounds or more.	§§32-6-58,40-2A-7(a)(5); Title 26, United Stat	0
		(2) Vehicle Weight Declaration. The person seeking to register a truck or truck tractor must		
		declare the gross weight of the vehicle (or vehicle combination). The declared gross weight must be shown on the Motor Vehicle Registration Tag and Tax receipt in the box entitled "Gross Weight		
		not Over." The Motor Vehicle Registration Tax and Tax receipts must also be annotated with "Y" in		
810-5-1233	Federal Heavy Vehicle Use Tax	the block "FHVUT" to reflect that a proof document was received. (3)(a) Except as provided in subsection (c) of this paragraph, prior to the issuance of a registration	§§32-6-58,40-2A-7(a)(5); Title 26, United Stat	0
		for vehicles subject to the tax, the licensing official must receive acceptable proof of the payment		
810-5-1233	Federal Heavy Vehicle Use Tax	of FHVUT for the current tax year for the vehicle(s) being registered.	§§32-6-58,40-2A-7(a)(5); Title 26, United Stat	0

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
810-5-1233	Federal Heavy Vehicle Use Tax	(3)(b) In accordance with federal regulations issued by the Internal Revenue Service (IRS), the	§§32-6-58,40-2A-7(a)(5); Title 26, United Stat	n.
010 2-1-123	. Sacrai ricavy venicie ose lax	(3)(b)(1) An original or photocopy of the Form 2290 Schedule 1 (stamped or e-file watermarked), which has been receipted as received by the IRS. The form must be for the current tax year, and	3302 0 30,70 2A-7(a)(3), Title 20, Utilied Stat	0
810-5-1233	Federal Heavy Vehicle Use Tax	must list the vehicle identification number (VIN) on which the tax has been paid.	§§32-6-58,40-2A-7(a)(5); Title 26, United Stat	0
810-5-1233	Federal Heavy Vehicle Use Tax		§§32-6-58,40-2A-7(a)(5); Title 26, United Stat	0
		(5) Suspension of Payment. The FHVUT is suspended during a taxable period if the vehicle will be used for 5,000 or fewer miles on public highways (7,500 for agricultural vehicles). These vehicles		
810-5-1233	Federal Heavy Vehicle Use Tax	must be shown on the receipted Schedule 1 of Form 2290. The registrant is not required to file Form 2290 on a vehicle that is not a highway vehicle (e.g., mobile machinery or mobile crane).	§§32-6-58,40-2A-7(a)(5); Title 26, United Stat	0
	,	(6) Retention of Evidence. In order to monitor compliance with the proof requirements, the proof of payment of the FHVUT must be retained by the licensing official for one (1) year from the	(1,7,7)	
		registration date to allow the Federal Highway Administration (FHWA) to verify that the State of		
810-5-1233	Federal Heavy Vehicle Use Tax		§§32-6-58,40-2A-7(a)(5); Title 26, United Stat	0
		(3) In accordance with §32-6-64, Code of Ala. 1975, the design of license plates, including all emblems, slogans, symbols, or characters appearing on the license plates, shall be by rule as		
810-5-1234	Personalized License Plates	promulgated by the Revenue Commissioner, and as otherwise specified by law. (8) The licensing official will issue, without charge, a sixty (60) day temporary license plate that	§§32-6-51, 32-6-64, 32-6-150, 32-6-15, 32-6-1	0
810-5-1234	Personalized License Plates	<u>must</u> be displayed on the motor vehicle in accordance with §32-6-51, <u>Code of Ala. 1975</u> , until the requested personalized license plate is received.	§§32-6-51, 32-6-64, 32-6-150, 32-6-15, 32-6-1	0
		(9) The licensing official may not reissue a personalized license plate that has been revoked during the current license year. The personalized license plate message may be issued again beginning		
810-5-1234	Personalized License Plates	with the next registration year upon collecting the standard fee and additional fee as provided under §32-6-150, Code of Ala. 1975.	§§32-6-51, 32-6-64, 32-6-150, 32-6-15, 32-6-1	0
810-3-1234	Registration Of Motor	(2) In order to determine if a motor vehicle not subject to titling may be registered, the license	J952-0-31, 32-0-04, 32-0-130, 32-0-13, 32-0-1	Ü
810-5-1238	Vehicles Not Subject To Titling.	plate issuing official must physically inspect the vehicle and vehicle ownership documentation to verify one of the following before issuing a license plate or transferring a registration:	§§32-1-1.1, 32-6-59, 40-2A-7(a)(5), 40-12-240	0
		(2)(a) The manufacturer's statement of origin (MSO) or manufacturer's certificate of origin (MCO)		
	Registration Of Motor Vehicles Not Subject To	must state that the vehicle complies with the Federal Motor Vehicle Safety Standards (FMVSS). The MSO, title, or bill of sale may reflect that the vehicle is for off road use only, which indicates		
810-5-1238	Titling.	that the vehicle is not intended for use on the public roadways and cannot be registered. (4) A motor-driven cycle as defined in §32-1-1.1, Code of Ala. 1975, is exempt from titling;	§§32-6-51, 32-6-64, 32-6-150, 32-6-15, 32-6-1	0
		however, a motor-driven cycle may be issued a motorcycle license plate. Every motor-driven cycle is required to have a vehicle emission control information label. This label includes the engine		
		displacement. The label should be permanently affixed to the cycle and readily accessible.		
		Locations may vary; however, the most common locations are under the seat and on the frame rails. In addition, the MSO should contain the engine displacement. If the MSO is not available and		
	Registration Of Motor Vehicles Not Subject To	the decal has been removed or altered and unreadable, the engine displacement may be established using a title history that included the MSO or a statement from the manufacturer		
810-5-1238	Titling.	attesting to the cycle's engine displacement. (7) All motor vehicles not subject to titling that are eligible to be registered must have proper	§§32-6-51, 32-6-64, 32-6-150, 32-6-15, 32-6-1	0
	Registration Of Motor Vehicles Not Subject To	ownership documentation. This documentation includes a bill of sale, court order, properly assigned certificate of origin or certificate of title, or any other documentation as specified by the		
810-5-1238	Titling.	department. (1)(d) The term "utility trailer" is defined in §40-12-240 as "A trailer primarily designed to be	§§32-6-51, 32-6-64, 32-6-150, 32-6-15, 32-6-1	0
		drawn by a passenger car, pickup truck, or motorcycle, including luggage trailers, folding or		
810-5-1240	Permanent Trailer License Plates	collapsible camping trailers, and other small trailers of similar size and function, but shall not include boat trailers."	§§32-8-2,40-2A-7(a)(5), 40-12-23, 40-12-240,	0
		(2) Permanent Trailer License Plate Fee. The fee for a permanent trailer license plate is a one (1) time, non-proratable registration fee of sixty dollars (\$60). A registrant may surrender a current		
		and valid Alabama trailer license plate in order to secure a permanent trailer license plate. Pursuant to §40-12-23 Code of Ala. 1975, the surrender of the trailer license plate may entitle the		
	Permanent Trailer License	registrant to a credit that can be used against the permanent trailer license plate fee. The license issuing official must determine the credit allowed by using monthly declining fees and apply the		
810-5-1240	Plates	credit to the fee for the permanent trailer license plate. (3) Transfer of Ownership. To transfer ownership, the owner must remove and surrender the	§§32-8-2,40-2A-7(a)(5), 40-12-23, 40-12-240,	0
		permanent trailer license plate from the vehicle to the license issuing official. No credit or refund of registration fees will be granted upon surrender. The license plate issuing official will retain the		
		surrendered license plates for audit purposes. The license plate issuing official must revoke the		
	Permanent Trailer License	registration in the licensing officials' registration database and must include the revocation record in the data upload to the state registration database upon surrender of the permanent trailer		
810-5-1240	Plates	license plate. (4) Registration Receipt. (a) Trailer owners are not required to retain within the vehicle a current	§§32-8-2,40-2A-7(a)(5), 40-12-23, 40-12-240,	0
810-5-1240	Permanent Trailer License Plates	and valid Alabama Motor Vehicle Registration Tag and Tax Receipt. §40-12-260, Code of Ala. 1975, specifies that registration receipts must be maintained for "self-propelled" vehicles.	§§32-8-2,40-2A-7(a)(5), 40-12-23, 40-12-240,	0
		(4)(b) License issuing officials must enter "12/31/9999" on the Alabama Motor Vehicle Registration Tag and Tax Receipt, in the expiration date field to indicate the non-expiration for all		
810-5-1240	Permanent Trailer License Plates	permanent trailer license plate registrations. When issuing registrations to lessors, the lessee's address must be shown on the registration receipt.	§§32-8-2,40-2A-7(a)(5), 40-12-23, 40-12-240,	0
J10 J.1240		(S) lilegible Plate or Tag. Pursuant to \$40-12-265, if a license plate or tag is lost or stolen, or becomes so mutilated as to make it illegible, the owner of the vehicle must file with the license	13302 0 2,70 2m /(a)(J), 40-12-23, 40-12-240,	0
	D	issuing official an application setting forth the facts that the plate or tag has been lost, mutilated,		
810-5-1240	Permanent Trailer License Plates	or destroyed and upon payment of the fee specified by law, a replacement license plate will be issued. See Rule 810-5-1229 titled Replacement License Plates and Decals.	§§32-8-2,40-2A-7(a)(5), 40-12-23, 40-12-240,	0
		(6) Business Personal Property Tax. Pursuant to §40-12-252, the owner of any truck trailer, tractor trailer, or semitrailer who chooses to purchase a permanent license plate must annually assess the		
		property between October 1 and prior to January 1 on a Business Personal Property Return (ADV- 40) in the county in which the truck trailer, tractor trailer, or semitrailer is based. If the trailer is		
810-5-1240	Permanent Trailer License Plates	based in a different county than originally registered and ownership of the vehicle has not changed. See Rule 810-4-103 titled Permanent Trailer Plate Procedures.	§§32-8-2,40-2A-7(a)(5), 40-12-23, 40-12-240,	0
		(1) As referenced in Section 32-6-150, Code of Ala. 1975, "two-year colleges" shall be deemed as referring to Alabama based public schools meeting the definition of "junior college" found in		J
810.5.1 241	Collegiate License Blates	Section 16-60-81, Code of Ala. 1975. The term "two-year colleges" does not include "technical	8640-24-7(a)(5) 22 6 150(d)	
810-5-1241	Collegiate License Plates	schools." (3) Exemption. §40-12-248, Code of Ala. 1975, provides that pickup trucks used for agricultural or	§\$40-2A-7(a)(5), 32-6-150(d)	0
		personal use only, the GVW must be calculated as the empty weight of the pick-up truck only, without regard to the heaviest load to be carried including the heaviest load to be carried on any		
		trailer used in combination with the truck. The GVW excludes the weight of the driver and passengers within the pick-up truck, the weight of luggage, fuel, tools, and heaviest load to be		
		carried in the bed of the pickup truck; also, excluded is the weight of any towed motor vehicle or equipment, and any load carried in the towed motor vehicle. Any weight passed from the trailer		
810-5-1- 242	Registering Pick-Up Trucks For	through the trailer tongue to the pick-up truck shall also not be included in the declared GVW,	8632-8-2 AD-207(a)/5\ AD 12 2A9 A1 14 51	
810-5-1243	Personal Or Agricultural Use	provided the pick-up truck has been registered is being used for personal or agricultural use only.	§§32-8-2, 40-2A7(a)(5), 40-12-248, 41-14-51	0

Rule Citation	Short Description	Regulatory Tout	Chabutany Authority	# of Discretionary Regulatory Restrictions
Rule Citation	Short Description	Regulatory Text [3] NOTE: Agricultural use is defined in paragraphs a. and b. of §41-14-51(1), Code of Ala. 1975.	Statutory Authoity	Regulatory Restrictions
		Agricultural use shall be deemed by the Department to include the use of the truck by a farmer, by a cotton gin, by a farmer's cooperative, etc., solely to transport raw agricultural products to be		
810-5-1243	Registering Pick-Up Trucks For Personal Or Agricultural Use	processed, but does not include the transportation of processed agricultural products, such as canned vegetables, frozen meat, processed milk, etc.	§§32-8-2, 40-2A7(a)(5), 40-12-248, 41-14-51	0
010 5 1 12 15		(4) Pursuant to §40-12-258, Code of Ala. 1975, as a general rule license taxes and registration fees	3332 0 2, 10 277(0)(3), 10 12 2 10, 11 11 31	
810-5-1244	Proration Of Motor Vehicle Registration Fees	associated with the reregistering of motor vehicles that have been stored in this state and not operated on the public highways <u>shall not</u> be prorated.	§§40-2A-7(a)(5), 40-12-250, 40-12-252, 40-12	0
		(6) Fees associated with the issuance of "permanent license plates" shall not be prorated. "Permanent license plates" as used in this rule refers to those categories of plates issued pursuant		
		to the provisions of 40-12-250 and 40-12-252(c), Code of Ala. 1975, with no expiration dates.		
		"Permanent license plates" are not renewed and are displayed on vehicles until the vehicles are sold, junked, or otherwise destroyed. "Permanent license plates" will be issued to vehicles owned		
		by the State, a county, a municipality, a public utility department (PUD), or volunteer fire departments. Additionally, "Permanent license plates" are issued to truck trailers, tractor trailers,		
	Proration Of Motor Vehicle	and semitrailers, upon the request of a registrant. License issuing officials will enter "12/31/9999"		
810-5-1244	Registration Fees	on the Alabama Motor Vehicle Registration Tag and Tax Receipt, in the expiration date field to indicate the non-expiration for all permanent license plate registrations.	§§40-2A-7(a)(5), 40-12-250, 40-12-252, 40-12	0
		(8) In situations where an owner stores their vehicle prior to the designated renewal month, or the motor vehicle is not otherwise operated on the public highways of Alabama during or after		
		the designated renewal month, then the owner must provide proof of such storage or vehicle non- use when reregistering the vehicle. If the license issuing official is satisfied that the motor vehicle		
		was not operated, then the registration penalty (or transfer penalty) will not be charged;		
810-5-1244	Proration Of Motor Vehicle Registration Fees	however, in accordance with §40-12-258, Code of Ala. 1975, non-prorated registration fees will be charged. A proof of storage document includes, but is not limited to:	§§40-2A-7(a)(5), 40-12-250, 40-12-252, 40-12	0
		(9) In the event a motor vehicle is removed from service prior to the beginning of the registration year and remains out of service throughout the entire registration year, the owner, when		
		reregistering the vehicle will be subject to registration fees for the registration year when the		
		vehicle is placed back into service. Example: Anderson places his automobile in storage in December 2004 and it remains in storage until June 2006. When registering the vehicle in June		
		2006, Anderson will pay registration fees only for the period February 1, 2006, through January 31, 2007, because the vehicle was out of service for the entire 2005 registration year and was placed		
		back into service during the 2006 registration year. It is important to note that if the vehicle was		
	Proration Of Motor Vehicle	stored in this state, ad valorem tax must be remitted for each year Anderson owned the vehicle regardless of whether the vehicle was operated on the public highways of this state unless		
810-5-1244	Registration Fees	Anderson is registering a vintage vehicle pursuant to §40-12-290, Code of Ala. 1975. (10) Farm trucks and farm truck tractors are exempt from the non-proration provisions of §40-12-	§§40-2A-7(a)(5), 40-12-250, 40-12-252, 40-12	0
		258, Code of Ala. 1975. In order to qualify for prorated reregistration fees, the owner of the truck		
		or truck tractor registered with farm plates must provide proof to the satisfaction of the license issuing official that the motor vehicle(s) in question was not previously operated on the public		
	Proration Of Motor Vehicle	highways of this state in the registration year for which the vehicle registration is sought. This exemption applies only to farm vehicles registered with the distinctive farm truck (F1-F3), farm		
810-5-1244	Registration Fees	truck tractor (F4), and cotton module plates.	§§40-2A-7(a)(5), 40-12-250, 40-12-252, 40-12	0
		(12) Self-propelled campers or house cars, commonly known as motor homes, are also exempt from the non-proration provisions of §40-12-258, Code of Ala. 1975. In order to qualify for		
		prorated reregistration fees, the owner of the motor home must provide proof to the satisfaction of the license issuing official that the motor home was not previously operated on the public		
	Proration Of Motor Vehicle	highways of this state in the registration year for which the vehicle registration is sought. Registration fees charged and collected upon the registration of newly acquired motor homes		
810-5-1244	Registration Fees	may be prorated.	§§40-2A-7(a)(5), 40-12-250, 40-12-252, 40-12	0
	Operation Of Private	(1) The provisions of this rule are applicable to operation of private passenger vehicles in Alabama when owned and operated by non-residents. Private passenger vehicles shall include privately		
810-5-1245	Passenger Vehicles By Non- Residents.	owned and operated passenger automobiles, motorcycles, pickup trucks, trailers, including travel, utility, and motor homes used strictly for recreational purposes.	§§40-2A-7(a)(5), 40-12-262; Service Members	0
		(2)(a) The 30-day grace period begins on the day the vehicle first enters Alabama. The vehicle	33.4 = 11 (4)(4)(11 = 4 = 4 = 4 = 4 = 4 = 4 = 4 = 4 = 4 =	
	Operation Of Private	owner must register the vehicle within the 30-day grace period. Motor vehicle registration penalties and interest are due on the 31st day. Provided however, if the 31st day falls on a		
810-5-1245	Passenger Vehicles By Non- Residents.	Saturday, Sunday, state holiday, or other day that the licensing office is closed, penalty and interest will not be due until the next business day.	§§40-2A-7(a)(5), 40-12-262; Service Member:	0
		(4) Reciprocity Agreements. Vehicles exempt from registration in the non-resident owner's jurisdiction of residence may be operated in Alabama if permitted under the conditions of a		
		registration reciprocity agreement with Alabama. It shall be the responsibility of the non-resident		
	Operation Of Private Passenger Vehicles By Non-	owner to prove to the satisfaction of law enforcement that the non-resident owner jurisdiction of residence exempted such vehicles from registration. Provided, the vehicle must be properly		
810-5-1245	Residents.	registered in Alabama within the time frame specified in this rule.	§§40-2A-7(a)(5), 40-12-262; Service Members	0
	Operation Of Private	(4) In the event the department enters into a motor vehicle registration reciprocity agreement		
810-5-1245	Passenger Vehicles By Non- Residents.	with a jurisdiction pursuant to §40-12-262, Code of Ala. 1975, and the provisions of the reciprocity agreement conflict with the provisions of this rule, the provisions of the agreement shall prevail.	§§40-2A-7(a)(5), 40-12-262; Service Member:	0
		(1) Section 40-12-260, Code of Ala. 1975, provides in part that within the first 20 calendar days of all self-propelled vehicles being purchased or acquired, and prior to obtaining a vehicle		
	Bill Of Sale, Invoice Or Other Sales Document - Minimum	registration, a registrant must retain a legible copy of the bill of sale within the vehicle if the vehicle is not subject to the Alabama Uniform Certificate of Title and Antitheft Act (Section 32-8-1,		
810-5-1246	Requirements	et seq.).	§§40-2A-7(a)(5), 32-8-3(b)(2), 40-12-260(b)(2)	0
		(2) A bill of sale in connection with the sale of a motor vehicle shall contain all of the information listed in paragraph 3. An invoice or other sales document may be used in lieu of a bill of sale		
	Bill Of Sale, Invoice Or Other	provided that the invoice or other sales document meets all the requirements in paragraph 3. In addition, the bill of sale, invoice or other sales document must be a document for the conveyance		
910 F 1 340	Sales Document - Minimum Requirements	or transfer of ownership of a motor vehicle not subject to the Alabama Certificate of Title and Antitheft Act.	\$\$40.24.7/a\/E\.22.9.2/\b\/2\.40.42.250/\b\/2	0
810-5-1246	Bill Of Sale, Invoice Or Other	(3) As prescribed under Section 40-23-104, Code of Ala. 1975, in order for License Plate Issuing	§§40-2A-7(a)(5), 32-8-3(b)(2), 40-12-260(b)(2)	0
810-5-1246	Sales Document - Minimum Requirements	Officials and law enforcement to determine if a bill of sale, invoice or other sales document is valid, the following information shall be contained within:	§§40-2A-7(a)(5), 32-8-3(b)(2), 40-12-260(b)(2)	0
	Bill Of Sale, Invoice Or Other	(3)(g) If the seller is a licensed retail dealer, the following language shall be printed, stamped or otherwise inscribed in a bold land conspicuous manner on the bill of sale or other sales document:		
	Sales Document - Minimum	"Penalty of fifteen dollars (\$15) due if vehicle is not registered in the name of the new owner		
810-5-1246	Requirements	within 20 calendar days" as required under Section 40-12-260 Code of Ala. 1975. (4) In lieu of a bill of sale from a licensed retail dealer, the purchaser may provide a sworn affidavit	§§40-2A-7(a)(5), 32-8-3(b)(2), 40-12-260(b)(2)	0
		reflecting the purchase price on form (S&U: AF-2) as provided under Section 40-23-104, Code of Ala. 1975. The use of such affidavit shall be restricted to cases where the retail dealer is no longer		
	Bill Of Cala Jan 1 2 2 2	in business or the use thereof is otherwise authorized by the department. In such cases where the		
	Bill Of Sale, Invoice Or Other Sales Document - Minimum	S&U: AF-2 form is properly executed, the amount of tax charged shall be equivalent to a standard value for the year, make, and model established by the Department of Revenue for the taxable		
810-5-1246	Requirements	item.	§§40-2A-7(a)(5), 32-8-3(b)(2), 40-12-260(b)(2	0

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
	·	(1) All vehicles being titled for the first time in Alabama and all non-titled vehicles being registered for the first time by the licensing official must be physically inspected to ensure that the VIN is		
	Vehicle Identification Number	properly recorded on the application for certificate of title and/or vehicle registration. The		
810-5-1247	(VIN) Inspections	physical inspection requirements do not apply to the following: (2) Licensing officials may appoint a government official or a law enforcement officer as a deputy	§§32-8-3(b)(2), 40-2A-7(a)(5), 40-12-240	0
	Mahila Idaakifiaski a Nooshaa	for the purpose of inspecting a motor vehicle and completing Form MVT 5-9 Vehicle Inspection		
810-5-1247	Vehicle Identification Number (VIN) Inspections	Form. The government official, or law enforcement officer, must verify the VIN, make, year, model, and color, of the vehicle by signing the form.	§§32-8-3(b)(2), 40-2A-7(a)(5), 40-12-240	C
810-5-1247	Vehicle Identification Number (VIN) Inspections	(3) All vehicles must have a unique VIN in accordance with federal laws and regulations.	§§32-8-3(b)(2), 40-2A-7(a)(5), 40-12-240	0
	Vehicle Identification Number	(4) The VIN on the vehicle <u>must</u> be compared to the VIN appearing on the ownership		
810-5-1247	(VIN) Inspections Performance And Registration	documentation to ensure that the correct vehicle is being registered. (2) The Department, in administering the International Registration Plan (IRP), shall not issue or	§§32-8-3(b)(2), 40-2A-7(a)(5), 40-12-240	C
	Information Systems Management (PRISM)	transfer motor vehicle registrations and license plates for commercial motor vehicles to any motor carrier or vehicle owner who has been prohibited from operating by a federal and/or state agency		
810-5-1400	Program Adopted In Alabama	responsible for motor carrier safety.	§§32-6-56, 40-2A-7(a)(5)	C
	Performance And Registration Information Systems	(3) The Department, with notice, shall suspend or revoke the registrations and license plates for		
	Management (PRISM)	commercial motor vehicles, issued to any motor carrier or vehicle owner who has been prohibited	CC22 C FC 40 24 7/ V/5	,
810-5-1400	Program Adopted In Alabama	from operating by a federal or state agency responsible for motor carrier safety. (4) The Department shall reject applications for commercial motor vehicles registrations if the U.S.	§§32-6-56, 40-2A-7(a)(5)	
		Department of Transportation Number (USDOT#) and/or Taxpayer Identification Number (TIN) of the motor carrier and of the entity responsible for motor carrier safety for each vehicle is not		
	Performance And Registration	provided, or if the submitted information does not match information from the federal or state		
	Information Systems Management (PRISM)	agency responsible for motor carrier safety records. Anyone providing false or fraudulent information herein required may be subject to suspension or revocation of his or her motor		
810-5-1400	Program Adopted In Alabama	vehicle registrations and license plates.	§§32-6-56, 40-2A-7(a)(5)	C
	Performance And Registration Information Systems			
810-5-1400	Management (PRISM) Program Adopted In Alabama	(5) A motor carrier or vehicle owner(s) registering a commercial motor vehicle in Alabama shall submit the documents shown below, as required.	§§32-6-56, 40-2A-7(a)(5)	_
210 3 1 .400	Performance And Registration	эторисы	5552 0 50, 10 ES 7(a)(5)	0
	Information Systems Management (PRISM)	(5)(e) The Department shall indicate on the motor vehicle registration database the suspended or		
810-5-1400	Program Adopted In Alabama	revoked status of commercial motor vehicle registrations.	§§32-6-56, 40-2A-7(a)(5)	0
	Performance And Registration Information Systems	(5)(f) The terms "commercial motor vehicle," "commerce" and "motor carrier" as used in this		
810-5-1400	Management (PRISM) Program Adopted In Alabama	regulation shall be as defined in both Section 32-9A-1, Code of Ala. 1975, and the Federal Motor Carrier Safety Regulations found in 49CFR Part 390.5, as currently defined, or hereinafter defined.	8822 6 56 40 24 7/a\/5\	0
810-3-1400	Program Adopted in Alabama	Carrier Safety Regulations found in 49CFR Part 590.5, as currently defined, or neternative defined.	9932-0-30, 40-2A-7(d)(3)	0
		(6) Any motor carrier who is denied registration pursuant to Alabama's participation in the PRISM program through this rule, or whose registration(s) are suspended or revoked pursuant to this rule		
	Performance And Registration	may appeal to the Alabama Tax Tribunal pursuant to Section 40-2A-8, Code of Ala. 1975. Provided,		
	Information Systems Management (PRISM)	during the appeal process, the Department may not issue or transfer registrations to a motor carrier who has been prohibited from operating by a federal/state agency, and, during the appeal		
810-5-1400	Program Adopted In Alabama	process, any registrations previously issued by the Department shall be suspended or revoked.	§§32-6-56, 40-2A-7(a)(5)	0
		The International Registration Plan provides that a member jurisdiction may bill and collect from its registrants an amount sufficient to pay its annual dues to IRP, Inc. Accordingly, the Motor		
		Vehicle Division will assess registrants under the International Registration Plan the amounts necessary to pay the dues to IRP, Inc. The amount will be collected when billing for apportioned		
		registration fees, including transfer billings. In that the Board of Directors of IRP, Inc. may change		
810-5-1403	International Registration Plan, Inc., Dues	the dues from year to year, and such change approved by the IRP members, the amount billed is subject to change from time to time.	§§40-2A-7(a)(5), 32-6-56	0
		(2) Any person seeking apportioned registration or reregistration of his/her vehicle or fleet must electronically complete and submit the application through the Alabama Motor Carrier portal.		
		Applications will be rejected as incomplete if the necessary information is not submitted and will		
810-5-1440	International Registration Plan (IRP) License Plates.	not be considered as received. Merely filing an application does not constitute authority to operate a vehicle.	§§32-6-56, 40-2A-7(a)(5)	0
810-5-1440	International Registration Plan	(5) Payment for IRP registrations <u>must</u> be electronically remitted.	§§32-6-56, 40-2A-7(a)(5)	0
810-5-1440	International Registration Plan (IRP) License Plates.	(7)(c) A TEAR may not exceed 60 calendar days.	§§32-6-56, 40-2A-7(a)(5)	0
810-5-1440	International Registration Plan		§§32-6-56, 40-2A-7(a)(5)	0
	Farm And Forest Products	(3) Farm License Plates. Trucks or truck tractors owned and used by a farmer for transporting farm products or the personal property of the farmer for use on his or her farm shall be issued a farm		
810-5-1442 810-5-1442	License Plates Farm And Forest Products	license plate for the proper weight classification declared by the vehicle owner. (3)(b) Farm license plates <u>may not</u> be issued to Sport Utility Vehicles (SUVs), since SUVs are	§40-2A-7(a)(5) §40-2A-7(a)(5)	0
		(3)(c) The phrase "for use on his or her farm" limits the use of farm license plates; therefore,		
	Farm And Forest Products	pickup trucks, trucks and truck tractors displaying farm license plates may not be used to tow travel trailers, boats, ATVs, etc. for personal or recreational purposes and may not be used for		
810-5-1442 810-5-1442	License Plates Farm And Forest Products	hire. (4) Forest Products License Plate. Trucks owned and used by any person for transporting forest	\$40-2A-7(a)(5) \$40-2A-7(a)(5)	0
010 5 1 .442		(5) Registration Fees Based on Gross Vehicle Weight. The registration fees charged for farm or	2.0 2.17(0)(3)	
810-5-1442	Farm And Forest Products License Plates	forest products license plates <u>shall</u> be based on the gross vehicle weight of the truck or truck tractor.	§40-2A-7(a)(5)	0
		(5)(a) Gross vehicle weight is the empty weight of the truck or truck tractor plus the heaviest load	· VIVI	
	Farm And Forest Products	to be carried and, in the case of combinations, shall include the empty weight of the heaviest trailer in which the truck or truck tractor shall be placed in combination, plus the heaviest load to		
810-5-1442	License Plates	be carried. (6) Tolerance for Gross Vehicle Weight. All scaled weights for trucks or truck tractors properly	§40-2A-7(a)(5)	C
	Farm And Forest Products	displaying farm or forest products license plates shall be allowed a tolerance or a margin of error		
810-5-1442	License Plates Business Operating License	of 10 percent of the true gross axle weights to allow for any climatic conditions. (3)(a) A Special Common Carrier of Passengers Business Operating License <u>must</u> be obtained	§40-2A-7(a)(5)	0
	For Motor Bus Passenger	annually by the common carrier of passengers and is a prerequisite to the registration of each	CC40 04 7/ VeV	
810-5-1443	Carrier Vehicles Business Operating License	motor bus passenger carrier vehicle.	§§40-2A-7(a)(5), 40-12-246, 40-12-246.1, Cha	0
810-5-1443	For Motor Bus Passenger Carrier Vehicles	(3)(b) To obtain the business operating license the common carrier of passengers <u>must</u> submit the	8640-24-7(a)(5), 40 12 246, 40 12 246 4 Ch-	o d
010-3-1-,443	Business Operating License	following to the local license issuing official:	§§40-2A-7(a)(5), 40-12-246, 40-12-246.1, Cha	
810-5-1443	For Motor Bus Passenger Carrier Vehicles	(3)(b)(4) Other evidence the local license issuing official <u>may require</u> to substantiate that licensing requirements are met.	§§40-2A-7(a)(5), 40-12-246, 40-12-246.1, Cha	C
220 3 1 .443		(3)(c) The license and affidavit will be designed by the department and will be contained on one	55.2 277 (0)(5)) TO 12 270, TO 12 270.1; CHO	
	Business Operating License	form. The license expiration period is staggered in accordance with the International Registration Plan (IRP) registration renewal month. No registration should be completed without sufficient		
P10 F 4 442	For Motor Bus Passenger	evidence that the Special Common Carrier of Passengers Business Operating License has been	\$\$40.24.7(a)(E), 40.42.246, 40.42.246	
810-5-1443	Carrier Vehicles	obtained.	§§40-2A-7(a)(5), 40-12-246, 40-12-246.1, Cha	0

Dula Challan	Short Description	Parallel and Total	Charles Audhain	# of Discretionary
Rule Citation	Short Description	Regulatory Text (6) Business Operating License Fee for Alabama Registered IRP Carriers. The business operating	Statutory Authoity	Regulatory Restrictions
		license fee must be apportioned when calculating the fee due on Alabama registered IRP Special		
	Business Operating License	Motor Bus Passenger Carriers. The apportioned amount for Alabama registered IRP Special Motor Bus Passenger Carriers is determined by using the fleet mileage traveled inside the State of		
	For Motor Bus Passenger	Alabama as a percentage of total fleet mileage. The owner is responsible for providing		
810-5-1443	Carrier Vehicles	documentation from the department's Motor Vehicle Division as proof of mileage traveled. (8) Proration of the Business Operating License Fee. The license fee to be paid for any motor bus	§§40-2A-7(a)(5), 40-12-246, 40-12-246.1, Cha	0
		passenger carrier, including IRP registrations, either new or used, that may be acquired or first		
	Business Operating License For Motor Bus Passenger	brought into and operated on the public streets or highways of this state shall be computed by the multiplication of one twelfth of the annual license fee by the number of calendar months		
810-5-1443	Carrier Vehicles	remaining in the license year.	§§40-2A-7(a)(5), 40-12-246, 40-12-246.1, Cha	0
	Business Operating License For Motor Bus Passenger			
810-5-1443	Carrier Vehicles	(9) The county licensing official <u>must</u> distribute the fee pursuant §40-12-246.1, <u>Code of Ala. 1975</u> .	§§40-2A-7(a)(5), 40-12-246, 40-12-246.1, Cha	0
	Business Operating License For Motor Bus Passenger	(11) Zeros should be placed in the ad valorem start date field of the registration record as		
810-5-1443	Carrier Vehicles	reflected in the state database or as uploaded to the department.	§§40-2A-7(a)(5), 40-12-246, 40-12-246.1, Cha	0
		(3) If a registrant secures non-apportioned registration through the county/city license plate issuing official, and subsequently secures Alabama apportioned registration, the registrant may be		
		entitled to a prorated credit for the registration fees paid for the non-apportioned registration. In		
810-5-1468	Refunds Of Motor Vehicle Registration Fees.	order to receive the credit, the non-apportioned license plate and registration receipt must be presented with the application for apportioned registration.	§§32-6-56, 40-2A-7(a)(5), 40-12-23	_
810-3-1408	negistration rees.	ргезептей with the application for apportunier registration.	3332-0-30, 40-2A-7(a)(3), 40-12-23	0
		(5) Applicants seeking refunds of registration fees must complete and submit a petition for refund, form MVR 40-12-23, to the license plate issuing official. The petition shall contain the facts on		
	Refunds Of Motor Vehicle	which the refund is sought and the reason(s) why the payment of registration fees was erroneous		
810-5-1468	Registration Fees.	or excessive, as well as any other information needed to process the registrant's refund request.	§§32-6-56, 40-2A-7(a)(5), 40-12-23	0
		(6) The decal and/or license plate, and registration receipt for which a refund is being sought must		
	Refunds Of Motor Vehicle	accompany the petition for refund. If this is not possible, a statement verifying the reason for not returning the registration credentials must be provided. Returned license plates/decals shall be		
810-5-1468	Registration Fees.	retained by the license plate issuing official for audit by the Examiners of Public Accounts.	§§32-6-56, 40-2A-7(a)(5), 40-12-23	0
	Refunds Of Motor Vehicle	(7) Due to the time and expense involved in the refunding of registration fees, only refunds in the amount of \$10 or more will be issued by the Department. Registration fees paid for license plates		
810-5-1468	Registration Fees.	issued under Section 40-12-264 shall not be refunded.	§§32-6-56, 40-2A-7(a)(5), 40-12-23	0
		(8) At the end of each reporting period, each license plate issuing official will prepare a summary of refunds given. This summary shall show the distribution of the monies collected and the credit		
	Refunds Of Motor Vehicle	taken for the refunds as a line item on the Motor Vehicle Report required under Section 40-12-		
810-5-1468	Registration Fees.	269. (1) The International Registration Plan (IRP) provides that "all plates and cards and reciprocal	§§32-6-56, 40-2A-7(a)(5), 40-12-23	0
		exemptions are subject to cancellation and revocation in the event of erroneous issuance thereof,		
	Suspension, Cancellation	or if any fees remain unpaid." Upon determination that a cancellation and revocation should be		
	And/Or Revocation Of Apportioned License Plates	made, the Department shall give written notice to the registrant at the address given on his/her most recent application for apportioned registration. The notice will state the reason(s) for the		
810-5-1469	And Cab Cards.	action and will include appeal rights.	§§32-6-56, 40-2A-7(a)(5)	0
	Suspension, Cancellation And/Or Revocation Of	(3) The Department of Revenue shall suspend or revoke the registrations and license plates for commercial motor vehicles issued to any motor carrier or vehicle owner who has been prohibited		
040 5 4 460	Apportioned License Plates	from operating by a federal or state agency responsible for motor carrier safety under the	5522 C FC 40 24 7/5/5	
810-5-1469	And Cab Cards.	Performance and Registration Information Systems Management (PRISM) program. (4) Registrants seeking the registration of a fleet for which no interstate mileage was accumulated	§§32-6-56, 40-2A-7(a)(5)	0
	Suspension, Cancellation	for two consecutive preceding years, shall be denied apportioned registration. If an application indicates that the registrant's vehicle(s) accumulated no mileage outside the state of Alabama for		
	And/Or Revocation Of	the second consecutive year, the registrant will not be allowed to apportionally register the		
810-5-1469	Apportioned License Plates And Cab Cards.	subject vehicle(s) until convincing evidence of planned interstate operation is presented to the Department.	§§32-6-56, 40-2A-7(a)(5)	
810-3-1409	Allu Cab Carus.	(4) The fee for the IRP trip permit shall be twenty (\$20) dollars. The fee for the IFTA trip permit	3332-0-30, 40-2A-7(a)(3)	0
810-5-1470	IRP And IFTA Trip Permits	<u>shall</u> be twenty (\$20) dollars. The fee for the combination IRP/IFTA trip permit <u>shall</u> be forty (\$40) dollars.	§§32-6-56, 40-17-152, 40-17-271	0
810-3-1470	IN AIGHTA TIPT CHIRES	(6) The permit <u>must</u> be obtained prior to entering the state and <u>shall</u> be valid for a time period	3332-0-30, 40-17-132, 40-17-271	0
810-5-1470	IRP And IFTA Trip Permits	not exceeding seven days. The beginning and ending dates for which the permit is valid will be shown on the permit.	§§32-6-56, 40-17-152, 40-17-271	0
010 5 1 .470	in the interpretation	(7) Every trip permit is vehicle specific and shall be carried in the vehicle for which such permit is		Ü
810-5-1470	IRP And IFTA Trip Permits	issued. Trip permits are not transferable. Permits <u>shall</u> be presented upon request or demand of a law enforcement officer.	§§32-6-56, 40-17-152, 40-17-271	0
010 3 1 1170	in vina i ix rip remits	(9) Operation on the public roads and highways of this state of a vehicle or combination of	3352 0 30, 10 17 132, 10 17 271	,
810-5-1470	IRP And IFTA Trip Permits	vehicles of a weight or type as defined in the IRP or IFTA that is not validly registered in Alabama shall be guilty of the following:	§§32-6-56, 40-17-152, 40-17-271	0
	Alabama Registration	(6) A complete and current copy of all registration reciprocity agreements shall be maintained for		
810-5-1471	Reciprocity Agreements	public inspection at the offices of the Alabama Department of Revenue, Motor Vehicle Division. (2) A current, valid apportioned license plate, assigned by the Department of Revenue, must be	§§32-6-56, 32-6-65, 40-2A-7(a)(5), 40-12-262	0
		properly displayed on the designated vehicle by the last day of the vehicle's designated renewal		
		month. Additionally, the vehicle's current registration cab card must be carried in the vehicle by the same date. Enforcement will begin the first day of the month that immediately follows the		
	Enforcement As To Alabama	renewal month, provided, when the last day of the designated renewal month falls on a Saturday,		
810-5-1476.01	Apportioned Vehicles, License Plates, And Cab Cards.	Sunday, or holiday, the enforcement date will be the day following the first work day of the subsequent month.	§§32-6-56, 32-6-65, 40-2A-7(a)(5), 40-12-262	0
	Enforcement As To Alabama		25	0
810-5-1476.01	Apportioned Vehicles, License Plates, And Cab Cards.	(4) Alabama carriers traveling into other states should ascertain the requirements of those states before entering them.	§§32-6-56, 32-6-65, 40-2A-7(a)(5), 40-12-262	0
	Enforcement As To Alabama		[-][-]	
810-5-1476.01	Apportioned Vehicles, License Plates, And Cab Cards.	(5) The International Registration Plan cab card must be carried in the vehicle.	§§32-6-56, 32-6-65, 40-2A-7(a)(5), 40-12-262	0
		(6) Enforcement personnel will inspect the International Registration Plan cab card for verification	1-71-77	
	Enforcement As To Alabama	that a vehicle is properly registered. The cab card must not be mutilated or altered in any way, and must be presented to law enforcement personnel upon demand. One refusing or failing to		
040 5 : :-	Apportioned Vehicles, License	furnish the apportioned cab card may be subject to arrest and prosecution as provided by Section	**************************************	
810-5-1476.01	Plates, And Cab Cards.	40-12-262, Code of Ala. 1975. (4) Display of Registration. Registrants may display their newly-issued Alabama license plates on	§§32-6-56, 32-6-65, 40-2A-7(a)(5), 40-12-262	C
		their vehicle prior to the beginning of the registration period for which the license plate was		
		issued. In the event the vehicle is registered for the upcoming registration period with a higher license plate classification or a license plate of greater cost than the current registration, the		
		vehicle may not be operated beyond the current license plate classification until the current		
	Expiration, Designation, And Renewal Of Registration Of	registration expires and the new registration becomes effective. Vehicle operators shall retain both the current registration receipt and the registration receipt for the new registration period,		
810-5-1484	Motor Vehicles	and, upon request of law enforcement, shall present both registration receipts for inspection.	§§32-6-56, 32-6-61, 32-6-62, 40-2A-7(a)(5)	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (1) The Federal Driver's Privacy Protection Act (DPPA) of 1994 requires the department to protect	Statutory Authoity	Regulatory Restrictions
		personal identifiable information contained in motor vehicle records. Requested motor vehicle		
		records shall be administered in accordance with Title 18 USC Chapter 123 §2721 – Prohibition on		
910 F 1 49F	Motor Vehicle Record	Release and Use of Certain Personal Information from State Motor Vehicle Records as provided under the DPPA and as amended from time to time.	\$\$22.9.2.22.9.6.40.24.7/a\/E\ and Bublic L	
810-5-1485	Requests	(3) Under the provisions of the DPPA law, motor vehicle records may be released to an authorized.	§§32-8-3, 32-8-6, 40-2A-7(a)(5), and Public Li	0
		requester for specific permissible uses. The authorized requestor must request motor vehicle		
		records through the department's Records Request Portal and electronically pay the required fees as provided under §32-8-6, Code of Ala. 1975. An authorized requestor can request motor vehicle		
		title histories, abandoned, registration, and title records through the department's portal. Upon		
	Motor Vehicle Record	department approval, the requested records will be provided via a Certified Record Response		
810-5-1485	Requests	Form (form MV 32-8-6R). Use Of Duplicate Copy Of Application As Permit To Operate Motor Vehicle. Reference: Code of	§§32-8-3, 32-8-6, 40-2A-7(a)(5), and Public Li	0
		Ala. 1975, §§ 32-8-1 through 32-8-87, as amended. The duplicate copy of an application for a		
		certificate of title will serve the owner of a motor vehicle as a permit for its operation until the		
		Department either issues a certificate of title for such motor vehicle or refuses to issue a certificate. A designated agent receiving an application for a certificate of title, when the		
	Use Of Duplicate Copy Of	provisions of this Act have been otherwise complied with, shall deliver to the applicant a duplicate		
810-5-701	Application As Permit To Operate Motor Vehicle	copy of his application which will be his authorization to register and license the vehicle in Alabama.	§32-8-3(a)(2)	
810-3-701	Operate Motor Verlicie	(1) §32-7A-4, Code of Ala. 1975, provides alternatives to satisfy motor vehicle liability insurance	952-0-5(d)(2)	0
	Issuance Of Certificate Of	requirements. The motor vehicle may be covered by a motor vehicle liability bond or a deposit of		
	Motor Vehicle Liability Bond, Certificate Of Cash Bond, And	cash with the State Treasurer. The bond or deposit of cash "shall be in the amount of not less than the minimum amounts of liability coverage for bodily injury or death and for destruction of		
810-5-801	Satisfaction Of Judgements.	property under subsection (c) of §32-7-6, Code of Ala. 1975".	§§40-2A-7(a)(5), 32-7-6, Chapter 7A of Title 3	0
		(2) Motor Vehicle Liability Bond. The Motor Vehicle Liability Bond (Form MV-MLI-004) shall be		
		filed with the department. The bond must be executed by a company qualified to conduct a surety business in Alabama, and shall be conditioned on the payment of the amount of any		
	Issuance Of Certificate Of	judgment rendered against the principal in the bond or any person responsible for the operation		
	Motor Vehicle Liability Bond, Certificate Of Cash Bond, And	of the principal's motor vehicle with his or her express or implied consent, arising from injury,		
810-5-801	Satisfaction Of Judgements.	death, or damage sustained through the use, operation, maintenance, or control of the motor vehicle within the State of Alabama.	§§40-2A-7(a)(5), 32-7-6, Chapter 7A of Title 3	0
	Issuance Of Certificate Of	(3)(a) The Application For Deposits of Cash Bond Certificate (Form MV-MLI-001) must be	, , , , , , , , , , , , , , , , , , ,	
	Motor Vehicle Liability Bond, Certificate Of Cash Bond, And	submitted to the department specifying the registrant's name, Alabama certificate of title number, if applicable, vehicle identification number and include a cash deposit as provided in		
810-5-801	Satisfaction Of Judgements.	paragraph (1) of this rule.	§§40-2A-7(a)(5), 32-7-6, Chapter 7A of Title 3	0
		(3)(c) A Cash Bond Withdrawal Request (Form MV-MLI-003) must be submitted to withdraw the		
		funds deposited with the department. The funds will be held for sixty (60) calendar days prior to the release. If during this sixty (60) days, the department is notified of pending litigation, or		
	Issuance Of Certificate Of	judgment rendered against the principal in the cash bond, or any person responsible for the		
	Motor Vehicle Liability Bond,	operation of the principal's motor vehicle with his or her express or implied consent, arising from		
810-5-801	Certificate Of Cash Bond, And Satisfaction Of Judgements.	injury, death, or damage sustained through the use, operation, maintenance, or control of the motor vehicle, the funds will be held until all pending claims against the fund has been resolved.	§§40-2A-7(a)(5), 32-7-6, Chapter 7A of Title 3	0
		(5) Proof of Insurance. The Motor Vehicle Liability Bond Certificate and Cash Bond Certificate	, , , , , , , , , , , , , , , , , , , ,	
		issued by the department must be carried within the vehicle as proof of liability insurance coverage required under §32-7-6, Code of Ala. 1975. The certificate must be displayed upon		
		request by any law enforcement officer as provided under §32-7A-6, Code of Ala. 1975, in order		
	Issuance Of Certificate Of	for the officer to ascertain that the registrant or operator is covered under the provisions of		
	Motor Vehicle Liability Bond, Certificate Of Cash Bond, And	Chapter 7A of Title 32, Code of Ala. 1975. If the owner refuses or fails to provide proof of exemption as provided in this rule, the person shall be in violation of §32-7A-16, Code of Ala.		
810-5-801	Satisfaction Of Judgements.	1975.	§§40-2A-7(a)(5), 32-7-6, Chapter 7A of Title 3	0
		(1) The department shall suspend a vehicle registration in accordance with §32-7A-12, Code of Ala. 1975, and electronically provide a current list of suspended registrations to local licensing officials		
	Mandatory Liability Insurance	authorized to collect Mandatory Liability Insurance (MLI) reinstatement fees. Local licensing		
	Registration Suspension,	officials may not register, renew, or transfer a registration appearing on the list of suspended		
810-5-806	Reinstatement, And Revocation Procedures	registrations until the registration is reinstated in accordance with §32-7A-12 and §32-7A-17, Code of Ala. 1975.	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	
010 3 0 .00		(2)(a) If the vehicle was not insured on the insurance verification date, as described in §32-7A-7,	3352 77 1,52 77 5(8), 52 77 3, 52 77 7,52	, , , , , , , , , , , , , , , , , , ,
	Mandatory Liability Insurance			
	Registration Suspension, Reinstatement, And	registration upon payment of the reinstatement fee required under §32-7A-12, Code of Ala. 1975, and provide evidence of current insurance coverage in accordance with §32-7A-17, Code of Ala.		
810-5-806	Revocation Procedures	1975.	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
	Mandatory Liability Insurance Registration Suspension,	(2)(b) If the vehicle was insured on the insurance verification date, the registrant must apply to their local licensing official to reinstate the registration without payment of a reinstatement fee		
	Reinstatement, And	by providing evidence of insurance coverage on the insurance verification date in accordance with		
810-5-806	Revocation Procedures	§32-7A-12, Code of Ala. 1975.	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
		(2)(d) Upon reinstatement, the local licensing official shall, upon request by the registrant, provide the registrant with a Notice of Registration Reinstatement Receipt. The Notice of Registration		
		Reinstatement Receipt is valid thirty (30) calendar days from the date of issuance and provides		
	Mandatory Liability Insurance Registration Suspension,	the registrant or driver of the vehicle with proof of registration reinstatement and compliance with the MLI law for the vehicle. The Registration Reinstatement Receipt is not acceptable as a		
	Reinstatement, And	substitute for an Alabama Motor Vehicle Registration Tag and Tax Receipt. Any erasures or other		
810-5-806	Revocation Procedures	alterations of the information on the receipt will render it void.	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
	Mandatory Liability Insurance Registration Suspension,	(2)(e) Local licensing officials shall deny registration for a vehicle when the registrant attempts to avoid the registration suspension and payment of reinstatement fees through transfer of vehicle		
	Reinstatement, And	ownership to a spouse or dependent, or to another entity for which the registrant has an		
810-5-806	Revocation Procedures Mandatory Liability Insurance	ownership interest. (2)(f) Reinstatement fees collected by local licensing officials less the amount to be retained by	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
	Registration Suspension,	the local licensing official as provided by §32-7A-12, Code of Ala. 1975, must be remitted to the		
010 5 2 25	Reinstatement, And	State Comptroller on or before the twentieth (20th) day of the month following the month that	CC22 74 4 22 74 24 1 22 71	
810-5-806	Revocation Procedures	the reinstatement fees were collected. (3) Exemption from the Reinstatement Fee. A registrant may claim the stored, inoperable, or	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
		otherwise unused exemption from the reinstatement fee, as provided under §§32-7A-5 and 32-7A-		
	Mandatory Liability Incurs	11, Code of Ala. 1975, once during a registration period by applying to the local licensing official to		
	Registration Suspension,	revoke the vehicle's registration for the remainder of the registration period and be exempted from the registration reinstatement fee. Failure to comply with all requirements of this paragraph,		
	Reinstatement, And	unless an extension is granted under paragraph (4), will result in suspension of the registration		
810-5-806	Revocation Procedures Mandatory Liability Insurance	and require payment of the reinstatement fee.	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
	Registration Suspension,	(3)(a) To claim the exemption prior to a lapse in coverage as provided in §32-7A-5, Code of Ala.		
010 5 2 25	Reinstatement, And	1975, the registrant must surrender the registration and associated license plate to the licensing	6622 74 4 22 71 2/1 22 71	
810-5-806	Revocation Procedures	official along with a completed Request for Registration Revocation Form (MV 32-7A-5).	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0

	Chart Dannishian			# of Discretionary
Rule Citation	Short Description	Regulatory Text (3)(b) To claim the exemption from the reinstatement fee due to a lapse in coverage, the	Statutory Authoity	Regulatory Restrictions
	Mandatory Liability Insurance	registrant must surrender the license plate, along with the registration receipt and a completed		
	Registration Suspension, Reinstatement, And	Request for Registration Revocation Form (MV 32-7A-5), within thirty (30) calendar days from the date of the Mandatory Liability Insurance Verification Notice unless the registrant qualifies for an		
810-5-806	Revocation Procedures	extension of this time frame as provided in paragraph (4).	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
	Mandatory Liability Insurance	(3)(c) Upon meeting the requirements of paragraph (3), the local licensing official will revoke the registration for the remainder of the registration period and exempt the registrant from the		
	Registration Suspension,	registration reinstatement fee, provided the owner complies with the requirements under §32-7A-		
810-5-806	Reinstatement, And Revocation Procedures	11, Code of Ala. 1975. The licensing official must include the revocation record in the data uploaded to the state registration database.	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
010 9 0 .00	Mandatory Liability Insurance	(3)(d) Registration fees may not be credited or refunded for a license plate surrendered pursuant	3332 74 1, 32 74 3(0), 32 74 3, 32 74 7, 32	Ů
	Registration Suspension, Reinstatement, And	to §§32-7A-5 and 32-7A-11, Code of Ala. 1975. The local licensing official shall maintain all documentation submitted to substantiate the exemption from the reinstatement fee. The		
810-5-806	Revocation Procedures	surrendered license plate shall be disposed of in a manner as prescribed by the department.	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
	Mandatory Liability Insurance Registration Suspension,	(3)(e) In the event the vehicle is no longer stored or inoperable, a new registration and license		
	Reinstatement, And	plate <u>must</u> be obtained prior to operating the vehicle. Registration fees will be due; however, no		
810-5-806	Revocation Procedures	reinstatement fee will be required. (4)(a)(5) If the licensing office in the county where the vehicle was registered was closed at any	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
	Mandatory Liability Insurance	time during otherwise normal operating hours within the time period that the registrant was		
	Registration Suspension, Reinstatement, And	authorized to surrender the license plate, the time period as otherwise provided for in this rule for surrendering the license plate shall extended through the last business day of the subsequent		
810-5-806	Revocation Procedures	month.	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
	Mandatory Liability Insurance Registration Suspension,			
	Reinstatement, And	(4)(b) To qualify for an extension of time under this paragraph, within thirty (30) calendar days		
810-5-806	Revocation Procedures Mandatory Liability Insurance	from the date the claimed good cause event ceases the registrant must:	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
	Registration Suspension,	(4)(b)(2) Provide sufficient evidence of the claimed good cause event and event end date to the		
910 5 9 06	Reinstatement, And Revocation Procedures	local licensing official. The required documentation to claim the extension <u>must</u> be loaded as evidence to the department's MLI system.	\$\$22.78.1.22.78.2/b\ 22.78.5.22.78.5.22	
810-5-806	nevocation Procedures	(5) Vehicles insured under a blanket or commercial automobile liability insurance policy are not	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
	Vahislas Evament Ferran O. "	subject to the department insurance verification process; however, every operator of a motor		
810-5-807	Vehicles Exempt From Online Insurance Verification.	vehicle subject to §32-7A-4, must provide evidence of insurance to the licensing official at the time of registration and carry within the vehicle evidence of insurance.	§§40-2A-7(a)(5), 32-7A-2, 32-7A-4, 32-7A-5, 3	0
		(7) In accordance with §32-7A-6, Code of Ala. 1975, if the insurance card is issued for a blanket or		
		commercial automobile liability insurance policy, the insurance card may state "FLEET," "COMMERCIAL," "COMMERCIAL POLICY," or "COMMERCIAL EXEMPT" in lieu of vehicle years,		
		makes, and VINs if vehicles years, makes, and VINs are not captured by the insurer. If the vehicle		
		years, makes, and VINs are captured by the insurer, then the insurer may provide such information on the insurance card, but must also state "FLEET," "COMMERCIAL," "COMMERCIAL		
		POLICY," or "COMMERCIAL EXEMPT" on the insurance card. If the insurance card is issued for a		
810-5-807	Vehicles Exempt From Online Insurance Verification.	non-owner policy, the card may state "NONOWNER POLICY' in lieu of the vehicle year, make, and VIN.	§§40-2A-7(a)(5), 32-7A-2, 32-7A-4, 32-7A-5, 3	0
010 3 0 107	modratice vermeation.	(1) In accordance with §32-7A-17(d), Code of Ala. 1975, all officials authorized by law to issue	33 10 211 7(4)(3), 32 711 2, 32 711 1, 32 711 3, 3	<u> </u>
		motor vehicle license plates shall obtain, when issuing the initial vehicle registration or transferring motor vehicle registrations, each registrant's valid, unexpired state issued driver's		
		license or identification card number, a department approved federal identifying number, national		
		driver's license, or for a company, or other entity, the federal employer identification number (FEIN), for inclusion within the motor vehicle registration records in the state and county		
		databases provided these numbers shall not be included on the motor vehicle registration		
810-5-809	Required For Registration. Identification Documentation	receipts. For registration renewals, the identifying document is not required. (4) License plate issuing officials shall collect and provide one of the following document types	§§40-2A-7(a)(5), 32-7A-3(a), 32-7A-17(d)	0
810-5-809	Required For Registration.	and supporting information to the department with the motor vehicle registration record:	§§40-2A-7(a)(5), 32-7A-3(a), 32-7A-17(d)	0
		(8) The number reflected on the evidence that is used to identify the vehicle owner should be used to create the department assigned identifying number. If the identification evidence number		
		includes a social security number or a number is not reflected on the other evidence, then a		
810-5-809	Identification Documentation Required For Registration.	number, up to 20 digits, should be assigned to indicate compliance in accordance with the mandatory liability insurance law.	§§40-2A-7(a)(5), 32-7A-3(a), 32-7A-17(d)	0
010 9 0 .09	required for negistration.	(4) In order for an application for an Alabama IFTA license to be approved, the applicant must	3340 ZA 7(a)(3), 32 7A 3(a), 32 7A 17(a)	0
810-5-903	IFTA License Application	have an account in good standing and not have any delinquent IFTA quarterly fuel use tax returns or outstanding liabilities.	§§40-2A-7(a)(5), 40-17-271(c)	0
	International Fuel Tax	-		0
810-5-909	Agreement (IFTA) 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	§§40-2A-7(a)(5), 40-2A-8, 40-17-150, 40-17-1	0
	International Fuel Tax	standing and not have any delinquent IFTA quarterly fuel use tax returns or		
810-5-909	Agreement (IFTA) Decals. International Fuel Tax	outstanding liabilities. Either occurrence will be grounds for rejecting the request. (5) All requests for decals <u>must</u> be submitted electronically, unless otherwise authorized by the	§§40-2A-7(a)(5), 40-2A-8, 40-17-150, 40-17-1	0
810-5-909	Agreement (IFTA) Decals.	department.	§§40-2A-7(a)(5), 40-2A-8, 40-17-150, 40-17-1	0
	International Fuel Tax	(6) In accordance with §41-1-20, <u>Code of Ala. 1975</u> , payments for any taxes, fees, and other obligations that are collected or administered by the department in the amount of seven hundred		
810-5-909	Agreement (IFTA) Decals.	fifty dollars (\$750.00) or more <u>must</u> be paid electronically.	§§40-2A-7(a)(5), 40-2A-8, 40-17-150, 40-17-1	0
	International Fuel Tax	(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		
810-5-909	Agreement (IFTA) Decals.	the department.	§§40-2A-7(a)(5), 40-2A-8, 40-17-150, 40-17-1	0
		(9)(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		
	International Fuel Tax	replacement". The decals must have been in transit to the licensee, for at least (2) two weeks		
810-5-909	Agreement (IFTA) Decals.	before the department will process the decal replacement request. (9)(b) Should the missing decals be recovered, the licensee must immediately forward the decals	§§40-2A-7(a)(5), 40-2A-8, 40-17-150, 40-17-1	0
	International Fuel Tax	to the department. Failure to forward the decals is a misdemeanor in accordance with \$40-17-		
810-5-909	Agreement (IFTA) Decals.	155, Code of Ala. 1975. (11)(c) An Application for License (Form MV: IFTA-1) or a Request for Additional IFTA Decals (Form	§§40-2A-7(a)(5), 40-2A-8, 40-17-150, 40-17-1	0
		MV:IFTA-5) must be submitted electronically to the department with the decal fee. Once the		
	International Fuel Tay	application is processed, the account is current (i.e., no delinquent reports or outstanding		
810-5-909	International Fuel Tax Agreement (IFTA) Decals.	liabilities), the remittance is received, and the vehicle information is provided, a temporary decal permit will be issued to the licensee.	§§40-2A-7(a)(5), 40-2A-8, 40-17-150, 40-17-1	0
		(1) Each Alabama International Fuel Tax Agreement (IFTA) licensee must file quarterly fuel use tax		
		returns with the department pursuant to §40-17-148, Code of Ala. 1975. Pursuant to §40-17-145, Code of Ala. 1975, the quarterly fuel use tax returns are due by the last day of April, July, October,		
		and January. The returns will be considered timely if filed electronically and paid by Automated		
	International Fuel Tax	Clearing House (ACH) methods in accordance with department rule 810-1-6-04 when so required on or before the due date associated with each quarter. Provided, if the last day of the month falls		
	Agreement Quarterly Fuel Use	on a Saturday, Sunday, or holiday, the return may be filed on the first work day of the following		
810-5-910	Tax Reports.	month without penalty.	§§40-2A-7(a)(5), 41-1-20(b)(2)a, 40-30-4, 40-	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text	Statutory Authoity	Regulatory Restrictions
	International Fuel Tax Agreement Quarterly Fuel Use	(5) All tax, interest, and penalties due <u>must</u> be included in one payment to the department and in accordance with department rule 810-1-604, must be submitted electronically by ACH methods		
810-5-910	Tax Reports.	when so required.	§§40-2A-7(a)(5), 41-1-20(b)(2)a, 40-30-4, 40-	0
	Cancellation, Suspension, Or Revocation Of An IFTA	(1) A licensee who desires to cancel an IFTA license must do so, in writing, to the Alabama		
810-5-913	License.	Department of Revenue.	§§40-2A-7(a)(5), 40-17-271(c)	0
	Cancellation, Suspension, Or	/2) The linear description of the linear des		
810-5-913	Revocation Of An IFTA License.	(2) The licensee's account <u>must</u> be in good standing (no outstanding liabilities and/or delinquent quarterly fuel use tax returns) before the Department will grant the cancellation request.	§§40-2A-7(a)(5), 40-17-271(c)	0
	Cancellation, Suspension, Or	(3) The licensee must surrender the IFTA credentials (i.e., license and decals) to the Department.		
810-5-913	Revocation Of An IFTA License.	If, however, the decals cannot be returned due to destruction, etc., the licensee must submit a notarized affidavit stating the reason credentials cannot be surrendered.	§§40-2A-7(a)(5), 40-17-271(c)	0
	Cancellation, Suspension, Or	-	33.00 2.1.1 (2)(0)// 10 21 21 2(0)	-
810-5-913	Revocation Of An IFTA License.	(7) Upon determination that a revocation <u>should</u> be made, the Department <u>shall</u> give written notice to the licensee in accordance with Section 40-2A-8, <u>Code of Ala. 1975</u> .	§§40-2A-7(a)(5), 40-17-271(c)	0
810-3-913	Electise.	(1) A master dealer license, as required pursuant to §40-12-391, Code of Ala. 1975, entitles a new	3340-2A-7 (a)(3), 40-17-27 1(c)	0
		motor vehicle dealer to operate as a new motor vehicle dealer, used motor vehicle dealer, motor		
		vehicle wholesaler, and motor vehicle rebuilder. A master dealer license, as required pursuant to §40-12-391, Code of Ala. 1975, entitles a used motor vehicle dealer to operate as used motor		
		vehicle dealer, motor vehicle wholesaler, and motor vehicle rebuilder. All applications for a master		
810-5-1201	License Application For Master Dealer	dealer license must be filed electronically.	§§40-2A-7(a)(5),40-12-390, 40-12-391, 40-12	0
810-5-1201	License	(1)(a) The application <u>must</u> include, but not be limited to the following information:	§§40-2A-7(a)(5),40-12-390, 40-12-391, 40-12	0
	Application For Master Dealer	(1)(a)(5)(i) New motor vehicle dealer, as defined in §40-12-390, Code of Ala. 1975. Applicants who will be operating a new motor vehicle dealership must also provide the name(s) of		
810-5-1201	License	manufacturer(s) or distributor(s), and line(s) that applicant is authorized to represent.	§§40-2A-7(a)(5),40-12-390, 40-12-391, 40-12	0
910 F 12 04	Application For Master Dealer License	(1)(a)(10) The applicant <u>must</u> pay the one hundred and twenty-five-dollar (\$125) application fee(s)	\$\$40.24.7(a)(E) 40.42.200.40.42.204.42.42	
810-5-1201 810-5-1201	Application For Master Dealer	as determined under §40-12-392, <u>Code of Ala. 1975</u> . (1)(c) A five-dollar (\$5) fee <u>must</u> be remitted for each supplemental location as provided for in §40	§§40-2A-7(a)(5),40-12-390, 40-12-391, 40-12 §§40-2A-7(a)(5),40-12-390, 40-12-391, 40-12	0
	Application For Master Dealer			
810-5-1201 810-5-1201	License Application For Master Dealer	(1)(d) The applicant <u>must</u> provide the following documents in order to complete the application: (1)(d)(4) A photograph of the motor vehicle dealership and principal sign displayed and situated	§§40-2A-7(a)(5),40-12-390, 40-12-391, 40-12 §§40-2A-7(a)(5),40-12-390, 40-12-391, 40-12	0
			1,1,,, =====, 10 12 331, 10 12	0
810-5-1201	Application For Master Dealer License	(1)(f) To establish a permanent location as provided in §40-12-390, Code of Ala. 1975, an applicant must demonstrate to the department the satisfaction of at least three (3) of the following:	§§40-2A-7(a)(5),40-12-390, 40-12-391, 40-12	0
810-5-1201		(1)(f)(2) If the applicant is a corporation, partnership, LLC, or LLP that it is incorporated in Alabama	§§40-2A-7(a)(5),40-12-390, 40-12-391, 40-12	0
040 5 42 04	Application For Master Dealer	(1)(h) Each leasting must adhere to the following requirements:	\$\$40.24.7/-\/F\\ 40.42.200.40.42.204.40.42	
810-5-1201 810-5-1201	License Application For Master Dealer	(1)(h) Each location <u>must</u> adhere to the following requirements: (1)(j) Licenses must be renewed on October 1 each year and thirty (30) days of grace shall be	§§40-2A-7(a)(5),40-12-390, 40-12-391, 40-12 §§40-2A-7(a)(5),40-12-390, 40-12-391, 40-12	0
		(1) Sections 40-12-398, 40-12-414, 40-12-448, and 32-8-34, Code of Ala. 1975, require motor		
		vehicle dealers, automotive dismantler and parts recyclers, licensed wholesale auctions, designated agents, and title service providers to execute and deliver to the department a		
		continuing surety bond. The surety bond must be executed by a surety company authorized to do		
810-5-1202 810-5-1202	Motor Vehicle Surety Bond Motor Vehicle Surety Bond	business in Alabama. The amount of the surety bond is fifty thousand dollars (\$50,000). (3) The following requirements <u>must</u> be met in order for the bond to be accepted by the	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12 §§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12	0
810-5-1202	Motor Vehicle Surety Bond	(3)(a) The bond <u>must</u> be in its original form and not altered or recreated.	\$\$40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12 \$\$40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12	0
810-5-1202	Motor Vehicle Surety Bond	(3)(b) The bond <u>must</u> be accompanied by a power of attorney form, indicating that the agent is	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12	0
810-5-1202 810-5-1202	Motor Vehicle Surety Bond Motor Vehicle Surety Bond	(3)(c) The bond and power of attorney <u>must</u> have the same issue date. (3)(d) The bond <u>must</u> be signed by the applicant.	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12 §§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12	0
810-5-1202	Motor Vehicle Surety Bond	(3)(e) The bond must be payable to the Alabama Department of Revenue.	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12	0
810-5-1202	Motor Vehicle Surety Bond	(4) The coverage period begins on the issuance date of the applicable license. The department must be notified of any change in the status of the bond.	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12	0
		(5) If a notice of cancellation is received from the surety company and a new bond is not provided		
		prior to the date of cancellation, the license and/or designated agent status will be revoked immediately, and the licensee or designated agent must submit a new surety bond to be		
810-5-1202	Motor Vehicle Surety Bond	reinstated.	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12	0
810-5-1202	Motor Vehicle Surety Bond	(6) Claimant Procedures for Making a Bond Claim. The following procedures <u>must</u> be followed for making a bond claim with the department:	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12	0
810-5-1202	Motor Vehicle Surety Bond	(6)(a) A claimant must first secure a final judgment from a court of competent jurisdiction.	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12	0
810-5-1202	Motor Vehicle Surety Bond	(6)(b) A claimant <u>must</u> exhaust all available remedies in attempting to collect the judgment, prior to making a bond claim with the department.	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12	0
810-5-1202	Motor Vehicle Surety Bond	(6)(c) A claimant <u>must</u> submit the following items to the department:	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12	0
810 F 12 02	Motor Vehicle Surety Bond	(6)(c)(2) A final judgment relating to the complaint in subparagraph (a) above. The certificate or	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12	0
810-5-1202	iviotor veriicle surety Boriu	any documents <u>must</u> be signed by the judge. (7) Filing of Bond Claim with Surety Company. If determined that a violation has occurred, the	9940-2A-7(d)(5), 40-12-592, 40-12-596, 40-12	0
040 5 42 57	Motor Voki-l- Com 1 2	department shall file a claim with the surety company of record. The maximum amount of the	\$\$40.34.7(-)(F) 40.40.200 :- :- :-	
810-5-1202	Motor Vehicle Surety Bond	claim filed cannot exceed the value of the bond. (7)(c) Upon determination that the claim is valid, the surety company must remit payment to the	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12	0
810-5-1202	Motor Vehicle Surety Bond	department.	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12	0
		(8) The total amount of all bond claims made against a single bond must not exceed \$50,000. Once the bond claim limit of \$50,000 has been reached, no further claims will be allowed against		
810-5-1202	Motor Vehicle Surety Bond	the bond.	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12	0
		(9) Pursuant to §40-12-398, Code of Ala. 1975, a tax liability incurred under Chapter 23 of Title 40 for the sale of a motor vehicle may also be assessed against the bond. Such assessment must only		
810-5-1202	Mater Vehicle Surety Bond			
	Motor Vehicle Surety Bond	be made when the tax liability under Chapter 23 of Title 40 is no longer subject to appeal.	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12	0
	INOCOL VEHICLE SUFELY BOILD	(1)(a) A licensed motor vehicle dealer must electronically apply for an off-site sales event license,	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12	0
	Application For Off-Site Sales		§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12	0
810-5-1203		(1)(a) A licensed motor vehicle dealer must electronically apply for an off-site sales event license, as defined in \$40-12-395, Code of Ala 1975, at least ten (10) calendar days prior to conducting the off-site sale. Dealers may not participate in more than 3 off-site sales events per license year. The following information must be included on the application:	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12-398, 40-12-392, 40-12-395	0
810-5-1203	Application For Off-Site Sales	(1)(a) A licensed motor vehicle dealer must electronically apply for an off-site sales event license, as defined in §40-12-395, Code of Ala 1975, at least ten (10) calendar days prior to conducting the off-site sale. Dealers may not participate in more than 3 off-site sales events per license year. The	§§40-2A-7(a)(5), 40-12-392, 40-12-395	0
810-5-1203	Application For Off-Site Sales	(1)(a) A licensed motor vehicle dealer must electronically apply for an off-site sales event license, as defined in \$40-12-395, Code of Ala 1975, at least ten (10) calendar days prior to conducting the off-site sale. Dealers may not participate in more than 3 off-site sales events per license year. The following information must be included on the application: (2)(b) A facilitator of an off-site sale must electronically apply for a master off-site sales license, as defined in §40-12-395, Code of Ala 1975, at least ten (10) calendar days prior to conducting the off site sale. Each motor vehicle dealer participating in the off-site sale must obtain an off-site license	§§40-2A-7(a)(5), 40-12-392, 40-12-395	0
810-5-1203	Application For Off-Site Sales Event	(1)(a) A licensed motor vehicle dealer must electronically apply for an off-site sales event license, as defined in \$40-12-395, Code of Ala 1975, at least ten (10) calendar days prior to conducting the off-site sale. Dealers may not participate in more than 3 off-site sales events per license year. The following information must be included on the application: (2)(b) A facilitator of an off-site sale must electronically apply for a master off-site sales license, as defined in \$40-12-395, Code of Ala 1975, at least ten (10) calendar days prior to conducting the off site sale. Each motor vehicle dealer participating in the off-site sale must obtain an off-site license required in section (1) and provide the license to the facilitator prior to the facilitator making the	§§40-2A-7(a)(5), 40-12-392, 40-12-395	0
810-5-1203 810-5-1203	Application For Off-Site Sales	(1)(a) A licensed motor vehicle dealer must electronically apply for an off-site sales event license, as defined in \$40-12-395, Code of Ala 1975, at least ten (10) calendar days prior to conducting the off-site sale. Dealers may not participate in more than 3 off-site sales events per license year. The following information must be included on the application: (2)(b) A facilitator of an off-site sale must electronically apply for a master off-site sales license, as defined in §40-12-395, Code of Ala 1975, at least ten (10) calendar days prior to conducting the off site sale. Each motor vehicle dealer participating in the off-site sale must obtain an off-site license required in section (1) and provide the license to the facilitator prior to the facilitator making the application. If the dealer and facilitator are the same entity, only the master off-site sales event license is required. The following information must be included on the application:	§§40-2A-7(a)(5), 40-12-392, 40-12-395	0
	Application For Off-Site Sales Event Application For Off-Site Sales Event	(1)(a) A licensed motor vehicle dealer must electronically apply for an off-site sales event license, as defined in \$40-12-395, Code of Ala 1975, at least ten (10) calendar days prior to conducting the off-site sale. Dealers may not participate in more than 3 off-site sales events per license year. The following information must be included on the application: (2)(b) A facilitator of an off-site sale must electronically apply for a master off-site sales license, as defined in \$40-12-395, Code of Ala 1975, at least ten (10) calendar days prior to conducting the off site sale. Each motor vehicle dealer participating in the off-site sale must obtain an off-site license required in section (1) and provide the license to the facilitator prior to the facilitator making the application. If the dealer and facilitator are the same entity, only the master off-site sales event license is required. The following information must be included on the application: (2)(e) The facilitator must display a temporary sign at the location where the off-site sale is	§§40-2A-7(a)(5), 40-12-392, 40-12-395	
	Application For Off-Site Sales Event Application For Off-Site Sales	(1)(a) A licensed motor vehicle dealer must electronically apply for an off-site sales event license, as defined in \$40-12-395, Code of Ala 1975, at least ten (10) calendar days prior to conducting the off-site sale. Dealers may not participate in more than 3 off-site sales events per license year. The following information must be included on the application: (2)(b) A facilitator of an off-site sale must electronically apply for a master off-site sales license, as defined in §40-12-395, Code of Ala 1975, at least ten (10) calendar days prior to conducting the off site sale. Each motor vehicle dealer participating in the off-site sale must obtain an off-site license required in section (1) and provide the license to the facilitator prior to the facilitator making the application. If the dealer and facilitator are the same entity, only the master off-site sales event license is required. The following information must be included on the application:	§§40-2A-7(a)(5), 40-12-392, 40-12-395	
810-5-1203	Application For Off-Site Sales Event Application For Off-Site Sales Event Application For Off-Site Sales	(1)(a) A licensed motor vehicle dealer must electronically apply for an off-site sales event license, as defined in \$40-12-395, Code of Ala 1975, at least ten (10) calendar days prior to conducting the off-site sale. Dealers may not participate in more than 3 off-site sales events per license year. The following information must be included on the application: (2)(b) A facilitator of an off-site sale must electronically apply for a master off-site sales license, as defined in \$40-12-395, Code of Ala 1975, at least ten (10) calendar days prior to conducting the off site sale. Each motor vehicle dealer participating in the off-site sale must obtain an off-site license required in section (1) and provide the license to the facilitator prior to the facilitator making the application. If the dealer and facilitator are the same entity, only the master off-site sales event license is required. The following information must be included on the application: (2)(e) The facilitator must display a temporary sign at the location where the off-site sale is conducted identifying the name of the facilitator, as stated on the license, conducting the sale and the name of the motor vehicle dealers who are participating in the sale. (2) A Notice of Statutory Non-Compliance shall be provided by the department to the licensee	§§40-2A-7(a)(5), 40-12-392, 40-12-395 §§40-2A-7(a)(5), 40-12-392, 40-12-395	0
810-5-1203 810-5-1203	Application For Off-Site Sales Event Application For Off-Site Sales Event Application For Off-Site Sales Event	(1)(a) A licensed motor vehicle dealer must electronically apply for an off-site sales event license, as defined in \$40-12-395, Code of Ala 1975, at least ten (10) calendar days prior to conducting the off-site sale. Dealers may not participate in more than 3 off-site sales events per license year. The following information must be included on the application: (2)(b) A facilitator of an off-site sale must electronically apply for a master off-site sales license, as defined in §40-12-395, Code of Ala 1975, at least ten (10) calendar days prior to conducting the off site sale. Each motor vehicle dealer participating in the off-site sale must obtain an off-site license required in section (1) and provide the license to the facilitator prior to the facilitator making the application. If the dealer and facilitator are the same entity, only the master off-site sales event license is required. The following information must be included on the application: (2)(e) The facilitator must display a temporary sign at the location where the off-site sale is conducted identifying the name of the facilitator, as stated on the license, conducting the sale and the name of the motor vehicle dealers who are participating in the sale.	§§40-2A-7(a)(5), 40-12-392, 40-12-395 §§40-2A-7(a)(5), 40-12-392, 40-12-395 §§40-2A-7(a)(5), 40-12-392, 40-12-395	0
810-5-1203 810-5-1203	Application For Off-Site Sales Event Application For Off-Site Sales Event Application For Off-Site Sales Event Revocation Of License Evidence Of Blanket Liability Insurance Coverage For	[1](a) A licensed motor vehicle dealer must electronically apply for an off-site sales event license, as defined in \$40-12-395, Code of Ala 1975, at least ten (10) calendar days prior to conducting the off-site sale. Dealers may not participate in more than 3 off-site sales events per license year. The following information must be included on the application: [2](b) A facilitator of an off-site sale must electronically apply for a master off-site sales license, as defined in \$40-12-395, Code of Ala 1975, at least ten (10) calendar days prior to conducting the off site sale. Each motor vehicle dealer participating in the off-site sale must obtain an off-site license required in section (1) and provide the license to the facilitator prior to the facilitator making the application. If the dealer and facilitator are the same entity, only the master off-site sales event license is required. The following information must be included on the application: [2](e) The facilitator must display a temporary sign at the location where the off-site sale is conducted identifying the name of the facilitator, as stated on the license, conducting the sale and the name of the motor vehicle dealers who are participating in the sale. [2) A Notice of Statutory Non-Compliance shall be provided by the department to the licensee listense and evidence of the legal name of an applicant for a motor vehicle master dealer license and evidence of such as the logal name of an applicant for a motor vehicle master dealer license and evidence of	§§40-2A-7(a)(5), 40-12-392, 40-12-395 §§40-2A-7(a)(5), 40-12-392, 40-12-395 §§40-2A-7(a)(5), 40-12-392, 40-12-395	0
810-5-1203 810-5-1203	Application For Off-Site Sales Event Application For Off-Site Sales Event Application For Off-Site Sales Event Revocation Of License Evidence Of Blanket Liability	[1](a) A licensed motor vehicle dealer must electronically apply for an off-site sales event license, as defined in \$40-12-395, Code of Ala 1975, at least ten (10) calendar days prior to conducting the off-site sale. Dealers may not participate in more than 3 off-site sales events per license year. The following information must be included on the application: [2](b) A facilitator of an off-site sale must electronically apply for a master off-site sales license, as defined in §40-12-395, Code of Ala 1975, at least ten (10) calendar days prior to conducting the off site sale. Each motor vehicle dealer participating in the off-site sale must obtain an off-site license required in section (1) and provide the license to the facilitator prior to the facilitator making the application. If the dealer and facilitator are the same entity, only the master off-site sales event license is required. The following information must be included on the application: [2](e) The facilitator must display a temporary sign at the location where the off-site sale is conducted identifying the name of the facilitator, as stated on the license, conducting the sale and the name of the motor vehicle dealers who are participating in the sale. [2] A Notice of Statutory Non-Compliance shall be provided by the department to the licensee (1) Section 40-12-392, Code of Ala. 1975, requires licensed motor vehicle dealers to maintain blanket motor vehicle liability insurance coverage The required insurance coverage must be	§§40-2A-7(a)(5), 40-12-392, 40-12-395 §§40-2A-7(a)(5), 40-12-392, 40-12-395 §§40-2A-7(a)(5), 40-12-392, 40-12-395	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (3)(a) Prior to the issuance of a motor vehicle master dealer license, the insurance coverage	Statutory Authoity	Regulatory Restrictions
	Evidence Of Blanket Liability	certified by the applicant pursuant to paragraph 2 must be verified by the insurance company		
	Insurance Coverage For	providing coverage for the license year, or its licensed agent, either electronically or by		
	Licensed Motor Vehicle	completion and submission of an insurance certification form MVD-1, generated from the		
810-5-1205 810-5-1205	Dealers. Evidence Of Blanket Liability	department's system. (3)(b) If the verified insurance coverage policy is later cancelled, the insurance company or its	§§40-2A-7(a)(5), 40-12-392(a) §§40-2A-7(a)(5), 40-12-392(a)	0
810-3-1203	Evidence of Bialiket Liability	(4) If an applicant for a motor vehicle master dealer license knowingly furnishes an insurance	9940-2A-7(a)(5), 40-12-592(a)	0
		certificate purporting insurance coverage which is false or nonexistent, or which the applicant		
		knows has lapsed prior to the application date, a penalty of \$1,000.00 shall be assessed in		
	Fuldence Of Blanket Linkilia.	accordance with §40-12-29, Code of Ala. 1975. Further any license issued pursuant to an		
	Evidence Of Blanket Liability Insurance Coverage For	application for which this penalty has been assessed shall be revoked in accordance with §40-12-396, Code of Ala. 1975, and the licensee shall not be considered for another license. In the event		
	Licensed Motor Vehicle	that the licensee is a designated agent and the license is revoked pursuant to this paragraph, the		
810-5-1205	Dealers.	licensee's designated agent status will also be revoked.	§§40-2A-7(a)(5), 40-12-392(a)	0
810-5-1205	Evidence Of Blanket Liability	(5) If a notice of cancellation of insurance is received from the insurance company or its license	§§40-2A-7(a)(5), 40-12-392(a)	0
	Buyer's Identification Cards	(1)(a) Section 40-12-421, Code of Ala. 1975, restricts sales at salvage pools or salvage disposal sales to persons holding a current automotive dismantler and parts recycler license or their agents		
	Sales at Salvage Pools or	or employees. Each such person must have a separate buyer's identification (BID) card to buy at a		
810-5-1206	Salvage Disposal Sales	salvage pool or salvage disposal sale.	§§40-2A-7(a)(5), 40-12-30, 40-12-421	0
810-5-1206	Buyer's Identification Cards	(2)(a) License Required to Obtain a Bid Card. The BID card authorizing a holder to bid on or buy	§§40-2A-7(a)(5), 40-12-30, 40-12-421	0
		(2)(b)(3) Maintenance of records of all purchases and sales of vehicles for a period of five years		
		from the date of purchase or sale, including the name and address of each purchaser or seller. Such records must be made available for inspection by agents of the State of Alabama at the		
		automotive dismantler and parts recycler's business location during reasonable business hours on		
		business days. A license issued by a political subdivision of a state, or by a municipality will not be		
	Buyer's Identification Cards	considered equivalent to the Alabama automotive dismantler and parts recycler license, nor will a		
L	Sales at Salvage Pools or	license issued by a foreign country or by a state or province of a foreign country be considered		
810-5-1206 810-5-1206	Salvage Disposal Sales Buyer's Identification Cards	equivalent. (4) Additional Supporting Documentation. The following information must be submitted with the	§§40-2A-7(a)(5), 40-12-30, 40-12-421	0
010-3-1200	Buyer's Identification Cards Buyer's Identification Cards	(6) BID Card Verification. Buyers must provide BID cards and state-issued identification cards to be	§§40-2A-7(a)(5), 40-12-30, 40-12-421	0
]	Sales at Salvage Pools or	eligible to bid on or buy motor vehicles at a salvage pool or salvage disposal sale. BID cards may be		
810-5-1206	Salvage Disposal Sales	verified electronically through the department's online portal.	§§40-2A-7(a)(5), 40-12-30, 40-12-421	0
810-5-1206	Buyer's Identification Cards	(7)(b) Annually, holders of valid cards on September 30 may continue to bid on or buy motor	§§40-2A-7(a)(5), 40-12-30, 40-12-421	0
]	Buyer's Identification Cards Sales at Salvage Pools or	(7)(e) Any changes (i.e. business entity, eligible applicant, address, telephone number) <u>must</u> be		
810-5-1206	Sales at Salvage Pools or Salvage Disposal Sales	reported to the Department. Failure to report such changes may result in the revocation of the BID card(s).	§§40-2A-7(a)(5), 40-12-30, 40-12-421	n
810-5-1207		(1) All motor vehicle wholesale auction license applications must be filed electronically. In	§§40-2A-7(a)(5), 40-12-446, 40-12-447, 40-12	0
		(2) Licenses must be renewed on October 1 each year and thirty (30) days of grace shall be	,,,,,	
	Application For Motor Vehicle			
810-5-1207 810-5-1207	Wholesale Auction License. Application For Motor Vehicle	amount as provided in §40-12-447, Code of Ala. 1975 shall be applied. (3) The licensee must maintain records for every motor vehicle purchased, sold, exchanged, or	§§40-2A-7(a)(5), 40-12-446, 40-12-447, 40-12 §§40-2A-7(a)(5), 40-12-446, 40-12-447, 40-12	0
810-3-1207	Application For Motor Vehicle	(3) The licensee must maintain records for every motor vehicle parchased, sold, exchanged, or	9940-2A-7(a)(3), 40-12-440, 40-12-447, 40-12	0
810-5-1207	Wholesale Auction License.	(3)(a) The records and reporting information <u>must</u> include, but not be limited to the following:	§§40-2A-7(a)(5), 40-12-446, 40-12-447, 40-12	0
810-5-7503	Issuance Of A Certificate Of	(1) In accordance with the provisions of §32-8-42, Code of Ala. 1975, the department shall refuse	§§32-8-3(b)(2), 40-2A-7(a)(5)	0
	Issuance Of A Certificate Of	(2) An application for an Alabama certificate of title for such an imported vehicle <u>must</u> be		
810-5-7503 810-5-7503	Title For An Imported Vehicle. Issuance Of A Certificate Of	accompanied by the following documents prior to titling in Alabama: (3) Military personnel or U.S. residents returning from a foreign country may present CBP Form	§§32-8-3(b)(2), 40-2A-7(a)(5) §§32-8-3(b)(2), 40-2A-7(a)(5)	0
810-5-7505	issuance of A certificate of	(1)(b) A copy of the death certificate for the person reflected as the owner on the form. When	9952-8-5(D)(Z), 40-2A-7(d)(5)	Ü
	Transfer Of Title For A Vehicle	transferring ownership, the next of kin <u>must</u> complete the assignment of the certificate of title as		
810-5-7509	From A Deceased Owner.	the "seller" on behalf of the estate of the deceased owner.	§§32-8-3(a)(2), 32-8-6, 40-2A-7(a)(5)	0
810-5-7509	Transfer Of Title For A Vehicle		§§32-8-3(a)(2), 32-8-6, 40-2A-7(a)(5)	0
		(3) When a deceased owner acquires a motor vehicle, but did not obtain title to the vehicle before their death, the vehicle must be titled in the estate of the deceased owner by following the		
	Transfer Of Title For A Vehicle	procedures in paragraphs (1) or (2) above depending on whether or not the estate will be		
810-5-7509	From A Deceased Owner.	probated.	§§32-8-3(a)(2), 32-8-6, 40-2A-7(a)(5)	0
810-5-7514	Involuntary Transfer By	(1) When the interest of an owner in a motor vehicle or manufactured home passes to another,	§§32-8-3, 32-8-46, 32-20-3, 32-20-32, 40-2A-	0
	Involuntary Transfer By	(2) Except as provided in paragraph (3), the proof of transfer must identify the vehicle or manufactured home by vehicle identification number or manufactured home identification		
810-5-7514	Operation Of Law	number, unless it is accompanied by either the original or a copy of the certificate of title.	§§32-8-3, 32-8-46, 32-20-3, 32-20-32, 40-2A-	0
810-5-7514	Involuntary Transfer By	(3) In the event that the proof of transfer does not identify the vehicle or manufactured home by	§§32-8-3, 32-8-46, 32-20-3, 32-20-32, 40-2A-	0
		(5) A person holding a certificate of title whose interest in the vehicle or manufactured home has		
1		been extinguished or transferred other than by voluntary transfer must surrender the certificate		
]		to the department upon request of the department or being notified that the certificate of title has been voided by the issuance of a subsequent certificate of title. The delivery of the certificate		
]		pursuant to the request of the department does not affect the rights of the person surrendering		
	Involuntary Transfer By	the certificate; and the action of the department in issuing a new certificate of title is not		
810-5-7514	Operation Of Law	conclusive upon the rights of an owner or lienholder named in the old certificate.	§§32-8-3, 32-8-46, 32-20-3, 32-20-32, 40-2A-	0
810-5-7515	Application For Replacement Application For Replacement	(1) If a certificate of title is lost, stolen, mutilated, indecipherable, or destroyed, the first (1)(a) The following supporting documents and fee <u>must</u> be submitted to the department for	§§32-8-3, 32-8-43, 32-20-29, 40-2A-7(a)(5)	0
810-5-7515	Certificate Of Title.	processing:	§§32-8-3, 32-8-43, 32-20-29, 40-2A-7(a)(5)	n
810-5-7515	Application For Replacement	(1)(b) If there is a lienholder of record on the title, an authorized representative of the lienholder	§§32-8-3, 32-8-43, 32-20-29, 40-2A-7(a)(5)	0
		(4) Authorized employees of the department may correct information provided on the application		
010 5 75 15	Application For Replacement	when the information provided is in error and does not match department records for the vehicle.	5522 0 2 22 0 42 22 22 22 23	
810-5-7515 810-5-7515	Certificate Of Title. Application For Replacement	All corrections <u>must</u> be proved necessary by department records. (5) The replacement certificate of title must contain the following legend, "This is a replacement	§§32-8-3, 32-8-43, 32-20-29, 40-2A-7(a)(5) §§32-8-3, 32-8-43, 32-20-29, 40-2A-7(a)(5)	0
510-5-75-15	Repossessed Motor Vehicle Or		3352-0-3, 32-0-43, 32-20-29, 40-2A-7(a)(5)	0
810-5-7517	Manufactured Home	lienholder, the following procedures <u>must</u> be followed:	§§32-8-3(b)(3), 32-8-62, 32-20-3(b)(3), 32-20-	0
		(1)(a) For a motor vehicle or manufactured home in Alabama, Form MVT 15-1, Repossessed Motor		
810-5-7517	Manufactured Home	Vehicle Affidavit must accompany the properly assigned certificate of title.	§§32-8-3(b)(3), 32-8-62, 32-20-3(b)(3), 32-20-	0
	Repossessed Motor Vehicle Or	(1)(b) For a motor vehicle or manufactured home outside of Alabama, an equivalent out-of-state motor vehicle or manufactured home repossession affidavit <u>must</u> accompany the properly		
810-5-7517	Manufactured Home	assigned certificate of title.	§§32-8-3(b)(2), 32-8-36, 32-8-61, 32-8-64, 32	0
		(2) A lienholder that repossesses a motor vehicle or manufactured home without recording their	2	
		lien on the certificate of title is required to title the vehicle or manufactured home in their name		
		prior to transferring the vehicle or manufactured home. The unrecorded lienholder must provide		
810-5-7517	Manufactured Home	the following documents to support their application for certificate of title:	§§32-8-3(b)(2), 32-8-36, 32-8-61, 32-8-64, 32	0
	Lien Or Security Interest Releases And Continuous	(1)(c) Providing a lien release on the lienholder's letterhead. This lien release must accompany the		
	Perfection Of Lien Or Security	certificate of title or application for replacement certificate of title and <u>must</u> contain the following		
810-5-7521	Interests.	information:	§§32-8-3(b)(2), 32-8-36, 32-8-61, 32-8-64, 32	0
	Lien Or Security Interest			
	Releases And Continuous	(1)(a)(1) The lies release work identify the uphid		
810-5-7521	Perfection Of Lien Or Security Interests.	(1)(c)(1) The lien release <u>must</u> identify the vehicle or manufactured home by complete vehicle identification number (VIN) or manufactured home identification number.	§§32-8-3(b)(2), 32-8-36, 32-8-61, 32-8-64, 32	0
010 3 /3.71	medests.	inchesion number (vira) or manufactured northe identification number.	3332 3 3(0)(2), 32 0 30, 32-0-01, 32-0-04, 32	U

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Perfection Of Lien Or Security Interests. (4)(a) In order to provide for the continuous perfection of a security interest or lien that would otherwise be satisfied pursuant to Section 32-8-642, Code of Ala. 1975, an application for a second title on which the security interest or lien is listed must be submitted to a designated agent prior to the date the security interest or lien is automatically released. The application must be accompanied by the Alabama certificate of title and a notice of continuous lien perfection (form MVT 5-64) to extend the security interest or lien beyond the time period as provided in §32-8-642. The lien date on the notice of continuous lien perfection of the operation of Lien Or Security interests. 810-5-75-21 Interests. 810-5-75-24 Lien(s) To Be Recorded (1)(a) If the lienholder is a designated agent of the department or can quality as a designated gent in Lien(s) To Be Recorded (1)(b) If the lienholder is not a designated agent and cannot qualify as a designated agent in Lien(s) To Be Recorded	-61, 32-8-64, 32-
Interests. weight. \$532-8-3(b)(2), 32-8-36, 32-8-6 (4)[a] In order to provide for the continuous perfection of a security interest or lien that would otherwise be satisfied pursuant to Section 32-8-642. Code of Ala. 1975, an application for a second title on which the security interest or lien is listed must be submitted to a designated agent prior to the date the security interest or lien is automatically released. The application must be accompanied by the Alabama certificate of title and a notice of continuous len perfection (form MVT 5-64) to extend the security interest or lien beyond the time period as provided in §32-8-642. The lien date on the notice of continuous len perfection and the application must be the date the period of the period of the date the period of the pe	-61, 32-8-64, 32-
(4)(a) In order to provide for the continuous perfection of a security interest or lien that would otherwise be satisfied pursuant to Section 32-8-642, Code of Ala. 1975, an application for a second title on which the security interest or lien is listed must be submitted to a designated agent prior to the date the security interest or lien is automatically released. The application must be accompanied by the Alabama certificate of title and a notice of continuous lien perfection (form MVT 5-64) to extend the security interest or lien beyond the time period as provided in §32-8-642. The lien date on the notice of continuous lien perfection and the application must be the date the perfection of Lien Or Security interest. Interests. perfection as executed. Otherwise, the security interest or lien must be perfected as provided for by §32-8-61, Code of Ala. 1975. \$10-5-7524 Lien(s) To Be Recorded (1)(a) If the lienholder is a designated agent of the department or can quality as a designated §32-8-3(b)(2), 32-8-61, 40-2A (1)(a) If the lienholder is not a designated agent and cannot quality as a designated agent in (1)(b) If the lienholder is not a designated agent and cannot quality as a designated agent in (1)(b) If the lienholder is not a designated agent and cannot quality as a designated agent in (1)(b) If the lienholder is not a designated agent and cannot quality as a designated agent in (1)(b) If the lienholder is not a designated agent and cannot quality as a designated agent in (1)(b) If the lienholder is not a designated agent and cannot quality as a designated agent in (1)(b) If the lienholder is not a designated agent and cannot quality as a designated agent in (1)(b) If the lienholder is not a designated agent and cannot quality as a designated agent in (1)(b) If the lienholder is not a designated agent and cannot quality as a designated agent in (1)(b) If the lienholder is not a designated agent and cannot quality as a designated agent in (1)(b) If the lienholder is not a designated agent and cannot	
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to the date the security interest or lien is automatically released. The application must be accompanied by the Alabama certificate of title and a notice of continuous lien perfection (form MVT 5-64) to extend the security interest or lien beyond the time period as provided in §32-8-642. Releases And Continuous Perfection of Lien Or Security Interior of Continuous lien perfection and the application must be the date the notice of continuous lien perfection and the application must be the date the notice of continuous lien perfection was executed. Otherwise, the security interest or lien must be perfected as provided for by §32-8-61, Code of Ala. 1975. S§32-8-3(b)(2), 32-8-36, 32-8-8. (1)(a) If the lienholder is a designated agent of the department or can quality as a designated agent in Lien(s) To Be Recorded (1)(b) If the lienholder is not a designated agent and cannot qualify as a designated agent in accordance with §\$32-8-34 or 32-20-22, Code of Ala. 1975, or rules promulgated thereunder, then	
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(1)(b) If the lienholder is not a designated agent and cannot qualify as a designated agent in Lien(s) To Be Recorded accordance with §§32-8-34 or 32-20-22, Code of Ala. 1975, or rules promulgated thereunder, then	
	0
pecunity interest. Created by Jiorin MV I 20-1, Application for Certificate of Title of Record or Transfer a Lien, must be	
Owner) Assignment And completed. Form MVT 20-1 can only be used when the current certificate of title is an Alabama	
Transfer Of Lien by title and there is no change in ownership of the vehicle in conjunction with the recording of the	
810-5-7524 Lienholder. new lien. §\$32-8-3(b)(2), 32-8-61, 40-2A Lien(s) To Be Recorded	4-7(a)(5) 0
Gecurity Interest Created By	
Owner) Assignment And (1)(c) Forms MVT 5-1E, and MVT 20-1 must be completed legibly and in their entirety. Form MVT	
Transfer Of Lien by 810-5-75-24 Lienholder. 5-1E <u>must</u> be signed and dated by the designated agent and owner(s). Form MVT 20-1 <u>must</u> be signed by the lienholder and owner(s). §\$32-8-3(b)(2), 32-8-61, 40-2A	A-7(a)(5) 0
Lien(s) To Be Recorded	(-)(-)
(Security Interest Created By	
Owner) Assignment And (2) The lienholder or designated agent must immediately deliver the application, Alabama Transfer Of Lien by certificate of title, supporting documents, and fee, as provided for in §§32-8-6 or 32-20-4, Code of	
810-5-7524 Lienholder. Ala. 1975, to the department. \$5532-8-3(b)(2), 32-8-61, 40-2A	
810-5-7524 Lien(s) To Be Recorded (3)(b) Once the application (Forms MVT 5-1E or MVT 20-1) has been signed and dated, it <u>must</u> be \$\frac{9}{5}\frac{9}{5}\frac{3}{2}\frac{8}{3}(b)(2), 32-8-61, 40-2A \\ Lien(s) To Be Recorded	A-7(a)(5) 0
(Security Interest Created By	
Owner) Assignment And (3)(c) The first lienholder <u>must</u> immediately deliver the application, Alabama certificate of title, Transfer Of Lien by any supporting documents, and fee as provided for in §32-8-6, <u>Code of Ala. 1975</u> , to the	
810-5-75-24 Lienholder. department. \$532-8-3(b)[2], 32-8-61, 40-2A	A-7(a)(5) 0
Lien(s) To Be Recorded (Security Interest Created By	
Owner) Assignment And (4)(a) in the event the lienholder needs to transfer a lien to another lienholder and there is no	
Transfer Of Lien by transfer of ownership, form MVT 20-1 must be completed regardless of whether the lienholder is	
810-5-7524 Lienholder. a designated agent. §§32-8-3(b)(2), 32-8-61, 40-2A First Title For A Vehicle	A-7(a)(5) 0
Reconstructed With A Glider (2) The following documents must accompany the application for certificate of title along with	
810-5-7527 Kit. applicable fees provided in §32-8-6, Code of Ala. 1975: §\$40-2A-7(a)(5), 32-8-3(b)(2), 32-8-3(b)	
First Title For A Vehicle	32-8-33(C), 32-8
Reconstructed With A Glider (3) The application for certificate of title must include the VIN, year, make, and model of the	
810-5-7527 Kit. vehicle shown on the MCO issued for the glider kit. §\$40-2A-7(a)(5), 32-8-3(b)(2), First Title For A Vehicle (4) Any vehicle constructed with a glider kit <u>must</u> have the certificate of title branded with the	, 32-8-35(c), 32-8
Reconstructed With A Glider notation "RECONSTRUCTED." Such brand must be carried forward to any subsequent certificate of	
810-5-7527 Kit. title issued for the vehicle. \$\$40-2A-7(a)(5), 32-8-3(b)(2), Application For Certificate Of (2) All designated agents of the department who are licensed dealers must make	, 32-8-35(c), 32-8 0
810-5-7528 Title To A Rebuilt Vehicle. application utilizing the Alabama Title System. \$\$32-8-3, 32-8-87, 40-2A-7(a)(
810-5-7528 Application For Certificate Of (3) Any owner who acquires an Alabama salvage certificate of title to his or her own vehicle from §§32-8-3, 32-8-87, 40-2A-7(a)(Title For A Motor Vehicle Or)(5) 0
Manufactured Home	
Obtained From The United (1) When a motor vehicle or manufactured home is obtained from the United States Government	0.2.22.20.4
810-5-7529 States Government. the designated agent <u>must</u> complete the following procedures: §§32-8-3, 32-8-6, 32-8-35, 32-8 Title For A Motor Vehicle Or	8-3, 32-20-4
Manufactured Home	
Obtained From The United (3) Every purchaser of a government vehicle, with the exception of licensed dealers, <u>must</u> make application for certificate of title in the purchaser's name.	.8.3 37.70.4
States Government. application for certificate of other mine purchasers frame. 9932-8-3, 32-8-6, 32-8-5, 32-8-6, 32-8-5, 32-8-6,	0 3, 32 20-4
that there are no undisclosed security interests in the vehicle or manufactured home, the	
applicant(s) must complete an Electronic Surety Bond Request Form (form MVT 10-1A) for an Alabama certificate of title under surety bond. Upon approval of the request for a surety bond,	
the applicant(s) will be provided a Certificate of Title Surety Bond (form MVT 10-1) for a motor	
Title Obtained Under Surety vehicle or manufactured home, to be completed by the applicant(s) and the insurance company sissuing the surety bond. §\$40-2A-7(a)(5), 32-8-1 through	ugh 32-8-88. 32-1 0
810-5-7534 Title Obtained Under Surety (2)(e)(2) The manufactured home identification number for each section will be printed on the \$\$40-2A-7(a)(5), 32-8-1 through	
(3) Upon completion of form MVT 10-1, the applicant(s) must complete form MVT 5-1E Title Obtained Hadas Susatu Application for Confidence of Title through a decignated agent. The application must be produced.	
Title Obtained Under Surety Application for Certificate of Title through a designated agent. The application must be made within ninety (90) days from the date the surety bond was executed. §\$40-2A-7(a)(5), 32-8-1 through	ıgh 32-8-88, 32-3 0
Title Obtained Under Surety (4)(a) Form MVT 10-1 must be properly completed by applicant(s) and an insurance company	
810-5-7534 Bond licensed to issue surety bonds in the state. \$\$40-2A-7(a)(5), 32-8-1 throug (4)(b) The certificate of title surety bond must be signed by a representative of the surety	ıgh 32-8-88, 32-
Title Obtained Under Surety Title Obtained U	
810-5-7534 Bond the surety company. §§40-2A-7(a)(5), 32-8-1 throug	
810-5-7534 Title Obtained Under Surety (7) Once the form MVT 10-1 will be printed, it may not be modified or altered (i.e. strikethroughs, \$§40-2A-7(a)(5), 32-8-1 through Title Obtained Under Surety (9) When the owner(s) of a vehicle deemed "salvage", applies for a certificate of title under surety	ıgh 32-8-88, 32-1 0
810-5-75-34 Bond bond, the bond amount <u>must</u> be: §§40-2A-7(a)(5), 32-8-1 through	igh 32-8-88, 32-1 0

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
Rule Citation	onore bescription	(1) Designated agents are required to utilize the department's online title system to generate and	Statutory Authority	negulatory nestrictions
	Responsibilities Of Designated	submit title application data and required fees. A designated agent must obtain authorization to use the department's online title system within 60 days of establishment of a designated agent		
810-5-7536	Agents	account. Failure to obtain authorization will result in the designated agent status being revoked.	§§40-2A-7(a)(5), Chapter 8 of Title 32, 32-20-	0
810-5-7536	Agents Of Designated	(2) Designated agents <u>must</u> submit the fees required under §32-8-6 or §32-20-4, <u>Code of Ala.</u> 1975, and properly complete the title application package in the following order:	§§40-2A-7(a)(5), Chapter 8 of Title 32, 32-20-	0
910 F 7F 26	Responsibilities Of Designated Agents	(2)(a) Title Application must be on top of the title package.	§§40-2A-7(a)(5), Chapter 8 of Title 32, 32-20-	0
810-5-7536	Agents	(3) Designated agents must verify that information provided on supporting documents	19940-2A-7(a)(5), Chapter 8 of Title 32, 32-20-	0
		corresponds with the information provided on the title application. All motor vehicles and manufactured homes not currently titled in Alabama must be physically inspected by the		
		designated agent to verify that the descriptive data is accurate and the vehicle identification		
	Responsibilities Of Designated	number (VIN) plate or manufactured home identification number agrees with the VIN or manufactured home identification number on the application and the document(s) by which the		
810-5-7536	Agents	applicant claims ownership of the motor vehicle or manufactured home.	§§40-2A-7(a)(5), Chapter 8 of Title 32, 32-20-	0
810-5-7536	Responsibilities Of Designated Agents	(6) Dealers are <u>prohibited</u> from processing title applications on behalf of another dealer unless both dealerships are owned by the same entity.	§§40-2A-7(a)(5), Chapter 8 of Title 32, 32-20-	0
		(1) Dealer Reassignment Supplement (Form MVT 8-3) must be used by a licensed Alabama dealer		
	Dealer Reassignment	upon transfer of ownership on transactions where all reassignment spaces on the certificate of title or manufacturer's certificate of origin have been completed and no additional spaces are		
810-5-7538	Supplement	present to re-assign ownership. (2) The Dealer Reassignment Supplement (Form MVT 8-3) must accompany the title or	§§32-8-45, 40-2A-7(a)(5)	0
		manufacturer's certificate of origin that it supplements to be valid. This form will not be		
		acceptable in lieu of any blank assignment spaces on the certificate of title or manufacturer's certificate of origin. This form will be considered a component part of the original title or		
		manufacturer's certificate of origin when attached to same. Any alterations to the MVT 8-3 voids		
810-5-7538	Dealer Reassignment Supplement	all assignments and reassignments on the form and carries the same penalties of law as provided for the assignments and reassignments on the original title or manufacturer's certificate of origin.	§§32-8-45, 40-2A-7(a)(5)	0
		(1) The department will not accept any document that has been altered (i.e. correction fluid,		
		strike throughs). This includes, but is not limited to, applications for title, certificates of title, manufacturer's certificates of origin, assignments of titles and certificates of origin, bills of sale,		
	Corrections To Title	affidavits and all forms required by the department whether they be Alabama forms or forms from another jurisdiction. The department will require a replacement document be obtained for the		
810-5-7539	Documents	altered document.	§§32-8-3, 32-20-3, 40-2A-7(a)(5)	0
	Corrections To Title	(2) If an assignment of title contains an error, Form MVT 5-7, Affidavit of Correction to a Document to Support an Application for Certificate of Title, must be completed to correct the		
810-5-7539	Documents	assignment.	§§32-8-3, 32-20-3, 40-2A-7(a)(5)	0
	Corrections To Title	(3) When the information shown on a certificate of title needs to be corrected, a new certificate of title is required. In order to have the corrected certificate of title issued, the owner must make		
810-5-7539	Documents	application for a new certificate of title through a designated agent.	§§32-8-3, 32-20-3, 40-2A-7(a)(5)	0
		(1)(a) An application for a certificate of title, accompanied by the required supporting documents that reflect two (2) owners, must have the current legal names of both owners shown on the		
	Requirements For Names And Signatures On Title	application. Two (2) owners joined by the conjunction "and" or with no conjunction between the names have tenancy in common ownership rights and both owners are required to sign the title		
	Applications, Title	application. Two (2) owners joined by the conjunction "or" or "and/or" have joint tenancy		
810-5-7540	Assignments, And Motor Vehicle Registrations.	ownership rights with rights of survivorship and only one (1) owner is required to sign the title application. No more than two (2) owners may be listed on an application for certificate of title.	§§40-2A-7(a)(5), 32-8-3(a)(2), 32-8-31, 32-8-3	0
010 3 73 110		(2) Application and Assignment of Title – General. The name of the owner(s) to be shown on the	3310 2.1 7 (4)(3), 32 0 3(4)(2), 32 0 32, 32 0 3	J
		application for certificate of title must be the current legal name of the owner(s) of the motor vehicle for which a certificate of title is requested as provided by §32-8-35 and §32-8-39, Code of		
	Danisana And	Ala. 1975. Variances in the owner's first name, or the inclusion or omission of a title, middle name		
	Signatures On Title	or initial, suffix or hyphenated name does not affect the legality of the owner's name. Note that the owner's name must be in agreement on all title documents and any variance(s) in the owner's		
	Applications, Title Assignments, And Motor	name between title documents will require that the owner provide an affidavit attesting to the variance(s). If the owner is doing business under a trade name, the trade name may be shown		
810-5-7540	Vehicle Registrations.	following the current legal name of the owner.	§§40-2A-7(a)(5), 32-8-3(a)(2), 32-8-31, 32-8-3	0
	Requirements For Names And Signatures On Title	(3)(a) Vehicle Registration Information. The current legal name(s) of the owner(s) or operator(s)		
	Applications, Title	shown on the Alabama application for certificate of title and Alabama certificate of title must be		
810-5-7540	Assignments, And Motor Vehicle Registrations.	identical to the name(s) of the owner(s) or operator(s) shown on the registration for the motor vehicle.	§§40-2A-7(a)(5), 32-8-3(a)(2), 32-8-31, 32-8-3	0
	Requirements For Names And Signatures On Title	(3)(b) If the current legal name of the owner or operator has changed, and the certificate of title is		
	Applications, Title	issued by another state and is being held by a lienholder, and the vehicle is not required to be		
810-5-7540	Assignments, And Motor Vehicle Registrations.	titled in this state as provided by §32-8-31, Code of Ala. 1975, the owner or operator must provide evidence of the current legal name, which will be shown on the vehicle registration.	§§40-2A-7(a)(5), 32-8-3(a)(2), 32-8-31, 32-8-3	0
220 3 73 .40		(4) Electronic Signatures. Except as otherwise provided in this paragraph, in lieu of handprinted	33.2 2777(a)(3); 32 3 3(a)(2); 32 3 31; 32-8-3	0
		names and signatures, an electronic signature is acceptable when authorized by the department pursuant to the procedures established under Rule 810-14-1-37, excluding signatures required on		
		a physical certificate of title or manufacturer's certificate (statement) of origin. A taxpayer may		
	Requirements For Names And	,		
	Signatures On Title Applications, Title	electronic certificate of title or manufacturer's certificate (statement) of origin which includes a required odometer disclosure statement, the electronic signature must be provided in accordance		
	Assignments, And Motor	with the Federal Truth-in-Mileage Act of 1986 (as amended) and the rules of the National Highway		
810-5-7540	Vehicle Registrations.	Traffic Safety Administration. (1) In accordance with §§32-8-45, 40-12-399, Code of Ala. 1975, every licensed dealer must	§§40-2A-7(a)(5), 32-8-3(a)(2), 32-8-31, 32-8-3	0
		maintain for five years a record, in a form as prescribed by the department, of every vehicle		
		bought, sold, exchanged, or received for sale or exchange. These records shall be open to inspection by representatives of the department and law enforcement officers during reasonable		
810-5-7542 810-5-7542	Designated Agent Records Designated Agent Records	business hours. (2) Records <u>must</u> include the following information:	§§32-8-3(b)(2),32-8-45, 40-2A-7(a)(5), 32-8-3 §§32-8-3(b)(2),32-8-45, 40-2A-7(a)(5), 32-8-3	0
510 5 /5°.42	sesignated Agent Records	(3) The department may require designated agents or if applicable, their contracted Title Service	3352 0 3(0)(2),32-0-43, 40-2A-7(d)(3), 32-8-3	0
		Providers as defined under §32-8-34, Code of Ala. 1975, to submit title applications and supporting documents electronically. If a title application and supporting documents are		
810-5-7542	Designated Agent Records	submitted electronically, the following requirements will apply:	§§32-8-3(b)(2),32-8-45, 40-2A-7(a)(5), 32-8-3	0
		(3)(a) The word "SURRENDERED" <u>must</u> be stamped or printed in bold type across the front of the certificate of title. The designated agent <u>must</u> maintain title documents as provided in paragraph		
810-5-7542	Designated Agent Records	(1) of this rule.	§§32-8-3(b)(2),32-8-45, 40-2A-7(a)(5), 32-8-3	0
		(3)(b) The original title application and supporting documents <u>must</u> be securely maintained by the designated agent for at least six (6) months from the date of the electronic submission of the		
810-5-7542	Designated Agent Records	documents. (3)(c) An electronic copy of the title application and supporting documents must be maintained by	§§32-8-3(b)(2),32-8-45, 40-2A-7(a)(5), 32-8-3	0
		the designated agent for at least five years from the date of the electronic submission of the		
810-5-7542	Designated Agent Records	documents.	§§32-8-3(b)(2),32-8-45, 40-2A-7(a)(5), 32-8-3	0

	d			# of Discretionary
Rule Citation	Short Description	Regulatory Text (4) Designated agents or if applicable, their contracted Title Service Providers must secure all	Statutory Authoity	Regulatory Restrictions
		physical and electronic title applications and supporting documents to prevent personal		
		information from being released in a manner contrary to the permitted disclosure provisions of the Federal Driver's Privacy Protection Act, 18 U.S.C. §2721. If there is reason to suspect any		
		unauthorized access or disclosure has occurred, related to confidential or sensitive information in		
		their possession, notification to the department, via telephone must be made within twenty-four hours of the incident followed by a written affidavit of the occurrence within five days of the initia		
810-5-7542	Designated Agent Records	reporting.	§§32-8-3(b)(2),32-8-45, 40-2A-7(a)(5), 32-8-3	0
		(5) Designated agents or if applicable, their contracted Title Service Providers must securely dispose of all physical and electronic records that exceed the record retention period as provided		
		in paragraph 3 of this rule to prevent personal information from being released in a manner contrary to the permitted disclosure provisions of the Federal Driver's Privacy Protection Act, 18		
810-5-7542	Designated Agent Records	U.S.C. §2721.	§§32-8-3(b)(2),32-8-45, 40-2A-7(a)(5), 32-8-3	0
810-5-7542	Designated Agent Records	(6) Designated agents or if applicable, their contracted Title Service Providers <u>must</u> adhere to the following standards required for the secure disposal of confidential or sensitive information:	§§32-8-3(b)(2),32-8-45, 40-2A-7(a)(5), 32-8-3	0
010 3 73 . 12		(6)(a) All paper documents containing confidential or sensitive information that need to be	3352 0 3(0)(2)(32 0 13) 10 21 1 (0)(3), 32 0 3	
		disposed of must be incinerated or shredded using the cross-cut method (.04" x .2" wide or smaller strips). If shredding deviates from the stated specification, the document must be		
		safeguarded until it reaches the condition where it is rendered unreadable through additional		
810-5-7542	Designated Agent Records	means, such as burning or pulping, with 100% accuracy and verification that all documents are destroyed and completely unrecoverable.	§§32-8-3(b)(2),32-8-45, 40-2A-7(a)(5), 32-8-3	0
810-5-7542	Designated Agent Records	(6)(b) All other media <u>must</u> be sanitized or disposed of in accordance with the below standards:	§§32-8-3(b)(2),32-8-45, 40-2A-7(a)(5), 32-8-3	0
		(6)(b)(3) Hard Drives - Degaussed with a degausser, overwritten with a hard drive-wiping program, or destroyed by shredding or incinerating. All computer hard drives <u>MUST</u> be wiped when		
810-5-7542	Designated Agent Records Application For Certificate Of	returning to stock to ensure that the old data is erased. (1) If a motor vehicle has been returned to the manufacturer under the provisions of the Motor	§§32-8-3(b)(2),32-8-45, 40-2A-7(a)(5), 32-8-3	0
	Title Under The Motor	Vehicle Lemon Law as codified in Chapter 20A of Title 8, Code of Ala. 1975, or a similar statute of		
810-5-7547	Vehicle Lemon Law (Manufacturer Buyback)	another state, whether as the result of a legal action or as the result of an informal dispute settlement proceeding, the manufacturer must:	§§8-20A-1, 8-20A-4, 8-20A-6, 32-8-6	
510 3 /3".4/	andractarer buyback)	(3) Pursuant to §8-20A-4, Code of Ala. 1975, the brand "THIS VEHICLE WAS RETURNED TO THE	330 ZUN 1, U ZUN-4, U-ZUN-0, 3Z-0-0	0
	Application For Certificate Of	MANUFACTURER BECAUSE IT DID NOT CONFORM TO ITS WARRANTY" must be placed on certificates of title issued in accordance with the lemon law. This brand shall also be placed on a		
	Title Under The Motor	certificate of title when an out of state title with a lemon law or similar brand accompanies an		
810-5-7547	Vehicle Lemon Law (Manufacturer Buyback)	application for certificate of title. This brand shall be continued on all successive certificates of title.	§§8-20A-1, 8-20A-4, 8-20A-6, 32-8-6	0
	Application For Certificate Of		3,5 - 3,7 - 7,7 - 3,7 - 3,7 - 3,7 - 3	
	Title Under The Motor Vehicle Lemon Law	(4) The department <u>may</u> authorize designated agents and titled owners to electronically submit title applications and supporting documents in a manner as prescribed by the department in lieu		
810-5-7547	(Manufacturer Buyback)	of delivering the original documents to the department.	§§8-20A-1, 8-20A-4, 8-20A-6, 32-8-6	0
	"Junk," "Parts Only" And	(2)(a) Licensed automotive dismantler and parts recyclers, secondary metals recyclers, or any person who acquires a motor vehicle for the purpose of dismantling or crushing the motor vehicle		
810-5-7548	"Scrap" Motor Vehicles.	or recycling it into metallic scrap for remelting <u>must</u> : (2)(b) If a motor vehicle being dismantled, crushed, or recycled into metallic scrap for remelting	§§32-8-2, 32-8-3(b)(3), 32-8-87, 40-2A-7(a)(5)	0
		purposes is worth one thousand dollars (\$1000) or less and is at least 12 model years old, a Notice		
		of Motor Vehicle Acquisition for Purpose of Dismantling or Recycling into Metallic Scrap (form MVT 5-18) may be electronically completed through the SCRAP portal when the owner or		
	"Junk," "Parts Only" And	authorized agent of the owner has not obtained a title in his or her name. Original signed		
810-5-7548	"Scrap" Motor Vehicles.	documents must be maintained for a period of not less than five years. (3)(a) An automotive dismantler and parts recycler, or secondary metals recycler, located outside	§§32-8-2, 32-8-3(b)(3), 32-8-87, 40-2A-7(a)(5)	0
		of Alabama, who acquires a motor vehicle and the properly assigned Alabama certificate of title		
	"Junk," "Parts Only" And	for the purpose of dismantling the motor vehicle or recycling it into metallic scrap may, upon proper registration and payment of the fee(s) as specified in paragraph of this rule, may utilize the		
810-5-7548	"Scrap" Motor Vehicles.	department's SCRAP portal to provide notice of junk vehicle cancellation to the department. (3)(b) Any person, as defined in §32-8-2, Code of Ala. 1975, located outside of this state not	§§32-8-2, 32-8-3(b)(3), 32-8-87, 40-2A-7(a)(5	0
		registered pursuant to paragraph (3)(a) may submit a Notice of Junk, Parts Only, or Scrap Vehicle		
810-5-7548	"Junk," "Parts Only" And "Scrap" Motor Vehicles.	(Form MVT 5-48) with the properly assigned Alabama certificate of title to provide notice of junk vehicle cancellation to the department.	§§32-8-2, 32-8-3(b)(3), 32-8-87, 40-2A-7(a)(5)	0
	Designated Agent	(1) The following entities, if legally authorized to do business in Alabama, <u>may</u> apply to become		
810-5-7552	Appointments Designated Agent	designated agents of the department: (2) The Department may appoint third parties (e.g. law firms) as its designated agents under §32-	§§40-2A-7(a)(5), Chapter 8 of Title 32, 32-20-	0
810-5-7552	Appointments	20-22, Code of Ala. 1975, to complete and submit title applications for manufactured homes.	§§40-2A-7(a)(5), Chapter 8 of Title 32, 32-20-	0
		(3) The applicant must provide the department a good and sufficient surety bond, executed by the applicant as principal by a corporate surety company qualified to do business in the state as		
		surety, in a sum provided in §40-12-398, Code of Ala. 1975. The bond shall be conditioned upon the faithful performance of its duties as a designated agent under Chapter 8 or Chapter 20 of Title		
		32, Code of Ala. 1975. The bond shall be payable to the commissioner and must be in favor of any		
810-5-7552	Designated Agent Appointments	person who recovers any judgment for any loss as a result of any violation of the conditions of the bond.	§§40-2A-7(a)(5), Chapter 8 of Title 32, 32-20-	0
		(4) Designated agents that qualify under both §32-8-34 and §32-20-22 may have only one	33.3 27.7 (0)(3)) Grapter 6 of fitte 32, 32-20-	
810-5-7552	Designated Agent Appointments	department assigned designated agent number. A revocation of designated agent status under §32-8-34 or §32-20-22 shall serve as a revocation under both.	§§40-2A-7(a)(5), Chapter 8 of Title 32, 32-20-	0
		(5) An entity located outside of Alabama, except third parties as authorized under §32-20-22, is		
		prohibited from being appointed as a designated agent of the department. Designated agents of the department located outside of Alabama that were qualified prior to January 1, 2004, may		
	Designated Agent	continue to operate as a designated agent of the department until their designated agent status is		_
810-5-7552	Appointments	cancelled or revoked. (1) A title service provider, as defined in §32-8-2, <u>Code of Ala. 1975</u> , <u>may</u> be authorized to act as	§§40-2A-7(a)(5), Chapter 8 of Title 32, 32-20-	0
810-5-7552.01	Title Service Provide	an agent on behalf of a designated agent upon satisfaction and compliance with the provisions of this rule.	§§32-8-2, 32-8-3, 32-8-34, 40-2A-7(a)(5), 40-1	
		(1)(a) <u>Application.</u> The title service provider <u>must</u> complete Form MVT 4-6 Application for Title		0
810-5-7552.01	Title Service Provide	Service Provider. (1)(b) Memorandum of Agreement. The title service provider must execute a Memorandum of	§§32-8-2, 32-8-3, 32-8-34, 40-2A-7(a)(5), 40-1	0
810-5-7552.01	Title Service Provide	Agreement for Title Service Providers with the department to process title applications.	§§32-8-2, 32-8-3, 32-8-34, 40-2A-7(a)(5), 40-1	0
		(1)(c) Surety Bond. A title service provider must provide the department a good and sufficient surety bond, executed by the applicant as principal by a corporate surety company qualified to do		
		business in the state as surety, in a sum provided in §40-12-398, Code of Ala. 1975. The bond shall		
		be conditioned upon the faithful performance of its duties as a title service provider under Chapter 8 of Title 32, Code of Ala. 1975. The bond shall be payable to the commissioner and must		
910 5 75 53 01	Title Service Provide	be in favor of any person who recovers any judgement for any loss as a result of any violation of the conditions of the bond. Bond form MVT 4-3 shall be provided by the department.		,
810-5-7552.01	True Service Provide	(1)(d) Power of Attorney. Title service providers must have a signed Power of Attorney (MVT 5-13)	§§32-8-2, 32-8-3, 32-8-34, 40-2A-7(a)(5), 40-1	0
810-5-7552.01	Title Service Provide	on file with the department for each designated agent that grants the title servicer provider the authority to act on their behalf pursuant to Chapter 8 of Title 32, Code of Ala. 1975.	6632-9-2 32-9-3 32-9-24 40-24 7/a\/5\ 40-4	0
		(1)(e) Required <u>Classes</u> . The title service provider <u>must</u> complete the department's designated	§§32-8-2, 32-8-3, 32-8-34, 40-2A-7(a)(5), 40-1	
810-5-7552.01	Title Service Provide	agent classes.	§§32-8-2, 32-8-3, 32-8-34, 40-2A-7(a)(5), 40-1	C

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
		(1)(f) Submission of Title Applications. The title service provider shall submit all title applications on behalf of a designated agent through the department's online title system. The title service		
		provider may only submit title applications on behalf of a designated agent or financial institution		
810-5-7552.01	Title Service Provide	for which it has a current power of attorney. (2) An authorized title service provider may act as an agent on behalf of a lienholder who appears	§§32-8-2, 32-8-3, 32-8-34, 40-2A-7(a)(5), 40-1	C
		on a certificate of title provided, however, that the services performed on behalf of the lienholder		
810-5-7552.01	Title Service Provide	may not exceed those that the lienholder could perform on its own. (3) The department may deny the application or revoke the authority of a title service provider if	§§32-8-2, 32-8-3, 32-8-34, 40-2A-7(a)(5), 40-1	0
		the title service provider fails to faithfully perform the duties under Chapter 8 of Title 32, Code of		
810-5-7552.01	Title Service Provide	Ala. 1975, or rules promulgated thereunder, or has been convicted of any felony as provided for in §32-8-3, Code of Ala. 1975.	§§32-8-2, 32-8-3, 32-8-34, 40-2A-7(a)(5), 40-1	0
010 3 73 .32.01	THE SELVICE FLOVIDE	(1) A leasing company that leases a motor vehicle based in Alabama and required to be titled in	3332 0 2, 32 0 3, 32 0 34, 40 24 7(0)(3), 40 3	
		this state, must make application to the department for a certificate of title. This includes lease/purchase agreements. The lessor must always be named as owner. The lessor's address		
		must be provided in the space for owner's mailing address and the certificate of title will be		
	Application For Certificate Of	mailed to the lessor at that address provided, unless there is a lienholder disclosed on the application. The lessor must also provide the lessee's name and resident address in the space		
810-5-7553	Title Leased Vehicles).	designated for Alabama Operator (lessee).	§§32-8-1 through 32-8-88; 40-2A-7(a)(5)	0
		(3) Designated agents must complete an application for Certificate of Title as prescribed in Administrative Rule 810-5-7536 titled Responsibilities Of Designated Agents. Application must be		
	Application For Certificate Of	properly completed and signed by the designated agent and owner (lessor) or attorney-in-fact of		
810-5-7553	Title Leased Vehicles).	owner (lessor). (1) When a settlement has occurred between an insurance company and the insured for a vehicle	§§32-8-1 through 32-8-88; 40-2A-7(a)(5)	0
	Application For Certificate Of	that has been reported as stolen in this state, the insurance company may make application for		
810-5-7554	Title For A Stolen Unrecovered Vehicle.	certificate of title in their name by completing form MVT 40-1e and submitting the following documents:	§§32-8-1 through 32-8-88; 40-2A-7(a)(5)	0
		(3) Upon recovery of the vehicle, the insurance company must electronically update the title	1,7,7	
		record utilizing the Alabama title system. The insurance company must include, in the disclosure, whether the recovered vehicle was a total loss requiring that a salvage certificate of title be issued		
	Applicable 5 0 mg	in the name of the insurance company. The insurance company must also disclose whether the		
	Application For Certificate Of Title For A Stolen	salvage title is being obtained due in part to water damage to the vehicle and whether the vehicle is designated as "parts only." In addition, the insurance company will provide, if applicable, an		
810-5-7554	Unrecovered Vehicle.	updated mailing address where the certificate of title will be mailed.	§§32-8-1 through 32-8-88; 40-2A-7(a)(5)	0
	Application For Certificate Of Title For A Stolen	(4) Upon receipt of the disclosure from the insurance company, the department <u>shall</u> issue a certificate of title in paper form, unless otherwise issued electronically, in the name of the		
810-5-7554	Unrecovered Vehicle.	insurance company.	§§32-8-1 through 32-8-88; 40-2A-7(a)(5)	0
	Motor Vehicle Inspection Requirements For Certificates	(2) Licensing officials may appoint a government official or a law enforcement officer as a deputy for the purpose of inspecting a motor vehicle. The government official, or law enforcement		
040 5 75 55	Of Title And Continuation Of	officer, must verify the VIN, make, year, model, and color of the vehicle by completing and signing		
810-5-7555	Brands. Motor Vehicle Inspection	Vehicle Inspection Form MVT 5-9.	§§32-6-56, 32-8-3, 32-8-5, 32-8-32, 40-2A-7(a	0
	Requirements For Certificates Of Title And Continuation Of	(4) The application for first Alabama certificate of title and application for certificate of title		
810-5-7555	Brands.	involving a transfer <u>must</u> be processed by a designated agent of the department or an authorized title service provider of the designated agent.	§§32-6-56, 32-8-3, 32-8-5, 32-8-32, 40-2A-7(a	0
	Motor Vehicle Inspection	(5) Continuation of Brands. Any and all brands which appear on certificates of title issued by other		
	Of Title And Continuation Of	jurisdictions to disclose a pertinent fact about a vehicle or its ownership and surrendered to this		
810-5-7555	Brands.	state may be continued on certificates of title issued in this state. (1) When a motor vehicle subject to titling is considered a total loss as defined in §32-8-87, Code	§§32-6-56, 32-8-3, 32-8-5, 32-8-32, 40-2A-7(a	0
		of Ala. 1975, it will be the responsibility of the owner or any person acquiring ownership		
	Application For Salvage	(individual, company, or insurance company) to complete form MVT 41-1 (Application for Salvage Certificate of Title), and deliver it to the department for processing. Note: Pursuant to §32-8-87,		
	Certificate Of Title And	Code of Ala. 1975, the salvage or total loss must occur in Alabama for an Alabama salvage		
	Insurance Non-Total Loss Assignment Of Certificate Of	certificate of title to be issued. If the salvage or total loss occurs in another state or other jurisdiction then the salvage laws of that state of other jurisdiction will apply to the issuance of a		
810-5-7557	Title	salvage certificate of title.	§§32-8-1 through 32-8-88	0
	Application For Salvage Certificate Of Title And	(1)(a) The individual completing form MVT 41-1 must verify the Vehicle Identification Number (VIN) and other vehicle information using information obtained from the outstanding certificate of		
	Insurance Non-Total Loss	title and the vehicle being reported as salvage. If a discrepancy in the VIN is found, the owner in		
810-5-7557	Assignment Of Certificate Of Title	whose name the title is currently issued must obtain a corrected certificate of title prior to the submission of the MVT 41-1.	§§32-8-1 through 32-8-88	0
		(1)(b) When the owner (individual or company) making application for a salvage certificate of title	•	
		is either uninsured or self-insured, the MVT 41-1 must be completed and signed by the applicant. The applicant must disclose whether the vehicle is "Junk" or to be "Sold For Parts Only" on the		
	Application For Salvage Certificate Of Title And	MVT 41-1. A vehicle which is disclosed as "Junk" or to be "Sold For Parts Only" cannot be rebuilt		
	Insurance Non-Total Loss	and no subsequent certificate of title will be issued for the vehicle after the salvage certificate of title is issued with a "Parts Only – Non- Rebuildable" legend. The owner shall also disclose the city		
810-5.75 57	Assignment Of Certificate Of Title	and state where the total loss occurred and whether the vehicle was declared a total loss due, in part, to water damage.	6632-8-1 through 22 9 99	
810-5-7557	nae		§§32-8-1 through 32-8-88	0
		(1)(c) When an insurance company has declared the vehicle to be a total loss, and paid compensation to the owner, the MVT 41-1 must be completed and signed by an authorized		
		representative of the insurance company. The authorized representative must disclose whether		
		the vehicle is "Junk" or to be "Sold For Parts Only" on the MVT 41-1. A vehicle which is disclosed as "Junk" or to be "Sold For Parts Only" cannot be rebuilt and no subsequent certificate of title will		
	Application For Salvage	be issued for the vehicle after the salvage certificate of title is issued with a "Parts Only – Non-		
	Certificate Of Title And Insurance Non-Total Loss	Rebuildable" legend. The owner shall also disclose the city and state where the total loss occurred and whether the vehicle was declared a total loss due, in part, to water damage. The authorized		
	Assignment Of Certificate Of	representative must also disclose whether the insurance company is making application for a		
810-5-7557	Title	salvage certificate of title, or the owner is retaining the salvage on the vehicle on the MVT 41-1. (1)(d) When a monetary settlement is paid on a damaged vehicle and the damage to the vehicle is	§§32-8-1 through 32-8-88	0
		greater than or equal to 75 percent of the fair retail value of the vehicle prior to the damage, the		
	Application For Salvage	vehicle shall be considered to be a total loss. For the purpose of determining the fair retail value of a total loss vehicle, at time of loss, information shall be obtained from a current edition,		
	Certificate Of Title And	including automated data base, of a nationally recognized compilation of retail values, such as,		
	Insurance Non-Total Loss Assignment Of Certificate Of	but not limited to the National Automobile Dealers Association's Used Car Guide, Southeastern Edition and National Market Reports, Inc., provided the publication or automated data base		
810-5-7557	Title	presents a fair and representative retail value of the vehicle within the state of Alabama.	§§32-8-1 through 32-8-88	0
	Application For Salvage Certificate Of Title And			
	Insurance Non-Total Loss			
810-5-7557	Assignment Of Certificate Of Title	(2) The supporting documents which <u>must</u> accompany the MVT 41-1 are as follows:	§§32-8-1 through 32-8-88	0

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Rule Citation	Short Description Application For Salvage	Regulatory Text [5] Insurance companies who acquire ownership of non-total loss vehicles shall acquire a properly	Statutory Authoity	Regulatory Restrictions
	Certificate Of Title And	assigned certificate of title from the owner (insured) to the insurance company, and shall		
	Insurance Non-Total Loss Assignment Of Certificate Of	complete the "Affidavit of Acquisition and Disposition of a Non-Total Loss Vehicle by Insurance Company" (MVT Form 41-5), and shall complete the "first reassignment of title by a licensed		
810-5-7557	Title	dealer" to their transferee.	§§32-8-1 through 32-8-88	0
	Application For Salvage Certificate Of Title And	NOTE: Automotive dismantlers and scrap metal processors acquiring a total loss vehicle for the		
	Insurance Non-Total Loss	purpose of recycling into metallic scrap for remelting purposes are not required to obtain a		
	Assignment Of Certificate Of	salvage certificate of title and must utilize the department's SCRAP portal to report the vehicle as		
810-5-7557	Title	"junk". When titling a vehicle built in two (2) or more stages, where two(2) or more manufacturer's	§§32-8-1 through 32-8-88	0
		statements of origin are furnished for the chassis and the body, all manufacturer's statements of		
		origin must be submitted and the title will be issued reflecting the vehicle identification number of the chassis, and the make, model, and year of the body. The security interest will be perfected on		
810-5-7558	Titling Of Multistate Vehicles	both the chassis and the body.	§§32-8-3(a)(2), 40-2A-7(a)(5)	0
		(1) Application and Supporting Documentation. Along with submitting the fee provided under §32-		
	Application For Assigned	8-6, Code of Ala. 1975, applicants with motor vehicles assembled with kits, motor vehicles assembled with parts (not including trailers), and trailers required to be titled in Alabama		
	Vehicle Identification	mandatorily obligated to fill out an Application for Alabama Assigned VIN (Form MVT 26-3) must		
810-5-7559	Numbers (VIN). Application For Assigned	provide the following supporting documents: (1)(a)(2) Bill-of-sale (BOS) listing the VIN for the major component parts as defined in paragraph	§§32-8-1 thru 32-8-88, 40-2A-7(a)(5)	0
	Vehicle Identification	(2) of this rule. However, if the major component part was manufactured without a VIN being		
810-5-7559	Numbers (VIN).	affixed by the manufacturer, the BOS must describe the part rather than identifying it by VIN. (1)(b)(1) Outstanding certificate of title for the chassis or frame if the vehicle was required to be	§§32-8-1 thru 32-8-88, 40-2A-7(a)(5)	0
		titled in Alabama or copy of the most recent registration receipt in the applicant's name if the		
	Application For Assigned	vehicle was not required to be titled in Alabama. If the chassis or frame was obtained from a		
810-5-7559	Vehicle Identification Numbers (VIN).	vehicle not titled or registered in the applicant's name, then a BOS must be provided. This BOS must contain the VIN of the vehicle from which the chassis or frame was obtained.	§§32-8-1 thru 32-8-88, 40-2A-7(a)(5)	0
	,,	(1)(b)(2) BOS listing the VIN for any major component parts, as defined in paragraph (2) of this	55 T T T T T T T T T T T T T T T T T T	0
	Application For Assigned	rule, purchased individually containing the identifying number (serial number) and trade name of the component part. However, if the major component part was manufactured without a VIN		
	Vehicle Identification	being affixed by the manufacturer, the BOS must describe the part rather than identifying it by		
810-5-7559	Numbers (VIN).	VIN.	§§32-8-1 thru 32-8-88, 40-2A-7(a)(5)	0
	Application For Assigned Vehicle Identification	(1)(b)(2) NOTE: The VIN to be shown on the form MVT 26-3 must be the VIN of the motor vehicle		
810-5-7559	Numbers (VIN).	from which the chassis or frame was removed.	§§32-8-1 thru 32-8-88, 40-2A-7(a)(5)	0
	Application For Assigned	(4) Missing, Removed, or Altered VIN Plate or Decal. Form MVT 26-3 must be completed when the original VIN plate or decal is missing, removed, or altered from a vehicle required to be titled in		
	Vehicle Identification	Alabama. When completing the form MVT 26-3, the applicant must provide the following		
810-5-7559	Numbers (VIN).	supporting documents:	§§32-8-1 thru 32-8-88, 40-2A-7(a)(5)	0
		(1) The department may revoke the authority of a designated agent or title service provider if the designated agent or title service provider fails to faithfully perform the duties under Chapter 8 or		
		Chapter 20 of Title 32 of the Code of Ala. 1975, or has been convicted of any felony provisions of		
		Chapter 20 of Title 32, or Title 40 of the Code of Ala. 1975. A written notice shall be provided by		
	Revocation Of Authority To	the department to the designated agent or title service provider detailing the area or areas of alleged non-compliance. A response must be submitted to the department within ten (10)		
	Act As Designated Agent Or	calendar days from the date of the notice either refuting the alleged non-compliance, or detailing		
810-5-7560	Title Service Provider.	the action taken to correct the area or areas of non-compliance. (3) Upon revocation, the designated agent will be required to immediately deliver to the	§§32-8-3, 32-20-3,32-20-8, 40-2A-7(a)(5), 40-	0
		department monies collected and due the department, title applications, and title documents		
		used to support an application for certificate of title processed by the designated agent The		
	Revocation Of Authority To Act As Designated Agent Or	department may call upon any law enforcement agency of the state to seize any aforementioned items that the agent has not voluntarily returned as provided in 32-8-10 and 32-20-8, Code of Ala.		
810-5-7560	Title Service Provider.	1975.	§§32-8-3, 32-20-3,32-20-8, 40-2A-7(a)(5), 40-	0
		(6) An individual listed as a principal officer of a previously revoked designated agent or title		
		service provider, or an employee or representative of a previously revoked designated agent or title service provider whose actions contributed to the revocation may not become a designated		
		agent using a different company name or entity status. If the department determines that a		
		principal officer, employee, or representative of a previous designated agent or title service provider, whose designated agent status was revoked for failing to faithfully perform its duties,		
	Revocation Of Authority To	has made application to be appointed as a designated agent or title service provider of the		
040 5 75 50	Act As Designated Agent Or	department under a different company name, or entity status, the department shall have grounds		
810-5-7560	Title Service Provider.	to deny the company's application. (1) Any fee required under Chapters 8 and 20 of Title 32, <u>Code of Ala. 1975</u> , <u>must</u> be submitted to	§§32-8-3, 32-20-3,32-20-8, 40-2A-7(a)(5), 40-	0
	Remittance Of Fees By	the department by a designated agent by Automated Clearing House ACH debit transaction or		
810-5-7561	Designated Agents	credit card payment. (2) The department will maintain a record of all dishonored payments received from a designated	§§40-2A-7(a)(5), Title 32 Chapters 8 and 20	0
		agent. The department may require a designated agent that has had a dishonored payment of		
		fees to submit certified funds in payment of fees. The department may revoke the license of a		
	Remittance Of Fees By	designated agent that has had a dishonored payment. The department may make a claim against a designated agent's surety bond for any fees due the department that have not been paid by the		
810-5-7561	Designated Agents	designated agent.	§§40-2A-7(a)(5), Title 32 Chapters 8 and 20	0
		(1) The Federal Truth-in-Mileage Act of 1986 mandates that the power of attorney, utilized to transfer a motor vehicle, be available by a secure printing process or other secure process. 81 FR		
		16107 – Odometer Disclosure Requirements issued by the National Highway Traffic Safety		
		Administration (NHTSA) regarding such secure power of attorney, allows for the use of a multiple		
		page secure power of attorney form where each page is considered to be an original when the copies are printed on secure paper. When a secure power of attorney form (Form MVT 8-4) is		
	Transactions Requiring A	utilized, all signatures and printed names (both the transferor and transferee) must be original on		
810-5-7563	Secure Powers Of Attorney. Transactions Requiring A	all parts of the secure power of attorney. (2) <u>Disclosure of Odometer Certifications.</u> Form MVT 8-4 (Secure Power of Attorney Form) <u>must</u>	§§40-2A-7(a)(5),40-2A-10, 32-8-3(a)(2); Feder	0
810-5-7563	Secure Powers Of Attorney.	be used in Alabama to disclose odometer certification when:	§§40-2A-7(a)(5),40-2A-10, 32-8-3(a)(2); Feder	0
	Transactions Requiring A	(2) Note: The odometer disclosure in the title assignment <u>must</u> be exactly as stated in the		
810-5-7563	Secure Powers Of Attorney.	odometer disclosure made in the power of attorney. (3) Sale or Total Loss of a Motor Vehicle. Upon the sale of a motor vehicle by a dealer, or upon the	§§40-2A-7(a)(5),40-2A-10, 32-8-3(a)(2); Feder	0
		declaration of a total loss by an insurance company where Form MVT 8-4 has been utilized, the		
910 5 75 63	Transactions Requiring A Secure Powers Of Attorney.	dealer or insurance company must follow the procedures as outlined herein for the following	8840 24 7/a)/E) 40 24 40 22 0 2/a)/a) 5	
810-5-7563	Transactions Requiring A	types of transactions: (3)(a) If a motor vehicle is sold at retail to an Alabama resident the following documents <u>must</u> be	§§40-2A-7(a)(5),40-2A-10, 32-8-3(a)(2); Feder	0
810-5-7563	Secure Powers Of Attorney.	submitted to the department along with the appropriate fee(s):	§§40-2A-7(a)(5),40-2A-10, 32-8-3(a)(2); Feder	0
810-5-75- 62	Transactions Requiring A Secure Powers Of Attorney.	(3)(b) If a motor vehicle is sold at retail to a nonresident of Alabama or at wholesale to another dealer, the selling Alabama dealer <u>must</u> submit the following to the department:	6640-24-7(a)(5) 40-24-10 22 9 2(a)(2); Forder	0
810-5-7563	secure rowers Of Attorney.	lucater, the senting Alabama dealer <u>must</u> submit the following to the department:	§§40-2A-7(a)(5),40-2A-10, 32-8-3(a)(2); Feder	0

Rule Citation	Short Description	Regulatory Tayt	Statutory Authorty	# of Discretionary Regulatory Restrictions
Aure citation	- Control -	Regulatory Text	Statutory Authoity	- August - restrictions
		(3) Note: If the dealer is a designated agent of the department, the dealer shall, on behalf of the department, maintain a copy of Form MVT 8-4 (containing all original signatures) and a copy of		
		the certificate of title (front and back) for a period of not less than five (5) years. The original Form		
810-5-7563	Transactions Requiring A Secure Powers Of Attorney.	MVT 8-4 and certificate of title must be given to the owner and/or lienholder, if required, for titling in the owner's resident state or to the acquiring dealer if the vehicle is sold at wholesale.	§§40-2A-7(a)(5),40-2A-10, 32-8-3(a)(2); Feder	0
		(3)(c) If a motor vehicle is declared to be a total loss by an insurance company and the original	33.0 = (=/(=// = = = = =	
		certificate of title is lost or the insurance company satisfies the lienholder holding the certificate of title as a result of a total loss settlement, the insurance company may obtain a secure power of		
		attorney from the titled owner whereby the insurance company will be the purchaser and will		
		utilize the secure power of attorney to complete assignment by the registered owner. The original secure power of attorney must be submitted along with an application for a salvage certificate of		
	Transactions Requiring A	title in the insurance company's name and the outstanding title to the department with the		
810-5-7563	Secure Powers Of Attorney.	appropriate fee. (1) A person or in possession of an unclaimed motor vehicle must electronically report the	§§40-2A-7(a)(5),40-2A-10, 32-8-3(a)(2); Feder	0
		unclaimed vehicle through a portal provided by the department within five (5) calendar days from		
		the date the motor vehicle first was considered unclaimed. The term person includes every individual, firm, partnership, association, estate, trust, or corporation, and the receiver, assignee,		
	Unclaimed/Abandoned	agent, administrator, or other representative of any of them. The following is considered an		
810-5-7564	Vehicles	unclaimed motor vehicle: (3) Within five (5) calendar days from the date the motor vehicle was reported as unclaimed	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
		through the department's portal, the person in possession of the motor vehicle shall use the		
	Unclaimed/Abandoned	National Motor Vehicle Title Information System (NMVTIS) to determine the state in which the motor vehicle is titled and/or registered in order to submit a records request to the state of		
810-5-7564	Vehicles	record.	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
		(4) If the motor vehicle is titled and/or registered in Alabama, the person in possession of the motor vehicle must request an abandoned motor vehicle record through the department's		
		Records Request Portal and electronically pay the required fees as provided under §32-8-6, Code		
	Unclaimed/Abandoned	of Ala. 1975, and receive a Motor Vehicle Record Request Response statement (MVT 32-13R). If the motor vehicle is titled or registered in another state, the person in possession of the motor		
810-5-7564	Vehicles	vehicle shall obtain the equivalent certified motor vehicle record from the state of record.	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
		(5) Within five (5) calendar days of receiving the certified record from the state of record, the reporting person must report the owner and lienholder of record through the department's		
		portal, and the person in possession of the motor vehicle must send a notice of possession to the		
		owner and lienholder of record via certified mail return receipt (i.e. domestic return receipt, electronic delivery confirmation receipt, electronic return receipt, etc.) or equivalent		
	Unclaimed/Abandoned	documentation evidencing that all parties (owners and lienholders) listed on the certified motor		
810-5-7564	Vehicles	vehicle record were notified, or notification was attempted.	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
	Unclaimed/Abandoned	(6) §32-13-3, Code of Ala. 1975, provides the person in possession of the motor vehicle must maintain records of each motor vehicle sold for a period of three (3) years from the date of sale,		
810-5-7564	Vehicles	and is subject to verification by the department. These records must include:	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
810-5-7564	Unclaimed/Abandoned Vehicles	(9)(a) At least thirty-five (35) calendar days prior to the sale of the abandoned motor vehicle, the reporting person <u>must</u> provide a notice of public auction through the department's portal.	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
		(9)(c) The auction must be publicized once a week for two consecutive weeks in a publication of		
	Unclaimed/Abandoned	local circulation in the county where the sale is to occur. In counties in which no newspaper is published, notice must be posted in a conspicuous place at the courthouse. The first publication		
810-5-7564	Vehicles	or posting, as the case may be, must be at least 30 calendar days before the date of sale.	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
		(9)(d) At least thirty-five (35) calendar days after the notice of public auction is provided to the department, the abandoned motor vehicle may be sold on the date, time, and location of the		
	Unclaimed/Abandoned	auction provided in the notice. The department's portal must be used to create an Abandoned		
810-5-7564	Vehicles	Motor Vehicle Bill of Sale (MVT 32-13B). (10) Effective January 1, 2020, §32-13-3, Code of Ala. 1975, provides if the seller of an abandoned	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
		motor vehicles is not a bonded agent pursuant to \$§32-8-34, 40-12-398, or 40-12-414, Code of Ala.		
810-5-7564	Unclaimed/Abandoned Vehicles	1975, then the purchaser must post a bond pursuant to §32-8-36, Code of Ala. 1975, in order to obtain title to the motor vehicle.	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
		(11) Should the current certificate of title to a motor vehicle sold as abandoned, have a "salvage"		
		brand, the subsequent title, must also carry this brand. The purchaser of a "salvage" abandoned motor vehicle shall not be permitted to register the motor vehicle, or to operate it upon the		
		highways of Alabama until such time as the motor vehicle is restored by a licensed rebuilder and		
		inspected by the department as required by §32-8-87, Code of Ala. 1975, and a "rebuilt" Alabama certificate of title is issued. Pursuant to §32-8-87, Code of Ala. 1975, a motor vehicle for which a		
		certificate of title has been issued by any state with the notation of junk, parts car, parts only,		
	Unclaimed/Abandoned	nonrebuildable, or when a certificate of destruction or bill of sale has been issued for transfer of the vehicle with similar language shall be considered to be a junk vehicle and shall not be titled in		
810-5-7564	Vehicles	this state.	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
	Unclaimed/Abandoned	(12) If the motor vehicle is returned to the owner or lienholder, the entity who reported the motor vehicle as "unclaimed" must report the redemption of the motor vehicle through the		
810-5-7564	Vehicles	department's portal within five (5) calendar days of the return of the motor vehicle.	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
		(14) A person may only utilize the department's portal when a motor vehicle is deemed to be unclaimed/abandoned. The portal may not be utilized to circumvent the requirement that the		
910 F 75 C1	Unclaimed/Abandoned	seller of a motor vehicle, other than an abandoned motor vehicle, provide the buyer with a	££22 0 2 22 0 04 22 42 2 42 2 47 7 V-1	
810-5-7564	Vehicles	properly assigned certificate of title.	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
		(15) Every purchaser of an abandoned motor vehicle shall title the vehicle in their name, including		
		a purchaser who may be a licensed motor vehicle dealer. In accordance with §32-13-3, Code of Ala. 1975, licensed automotive dismantler and parts recyclers or secondary metals recyclers may		
910 E 7E 64	Unclaimed/Abandoned	utilize the MVT 32-13B in lieu of surrendering the certificate of title for the purpose of reporting a	\$\$27.0.2.27.0.04.22.42.2.40.24.7/-\/C\	
810-5-7564	Vehicles	motor vehicle being dismantled or recycled into metallic scrap for remelting purposes. (16) §32-13-6, Code of Ala. 1975, provides if there is any net sale balance on the MVT 32-13B	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
		greater than \$0, the seller must remit the net sale balance to the licensing official in the county		
		where the sale occurred for deposit into the county general fund, except any Class 2 municipality that owns and operates an impound facility and sells the motor vehicles at public auction. In such		
		case the proceeds from the sale must be retained by the municipality and deposited into the		
		general fund of the municipality; provided, that the costs must in no event exceed the customary charges for like services in the community where the sale is made. A copy of the MVT 32-13B must		
		also accompany the remittance of the net sale balance. The seller must obtain a receipt for		
	Unclaimed/Abandoned	deposit of these funds from the county license plate issuing official and, within ten (10) days, provide the buyer with a copy of the receipt. A copy of the receipt must accompany the MVT 32-		
810-5-7564	Vehicles	13B when the buyer makes application for certificate of title.	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
		(19) Any contest regarding the sale of an abandoned motor vehicle may be appealed by filing a notice of appeal in the circuit court in the county where the sale is scheduled to occur or has		
		occurred in accordance with §32-13-4, Code of Ala. 1975. Once the notice of the appeal is		
	Unclaimed/Abandoned	provided to the department, an administrative stop shall be placed on the title record until such time as the circuit court makes a determination regarding title to the motor vehicle or the appeal		
810-5-7564	Vehicles	is dismissed.	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (1) The certificate of origin or certificate of title for a manufactured home designated 2000-year	Statutory Authoity	Regulatory Restrictions
		model and newer that is permanently affixed to a parcel of real property may be cancelled if the		
		ownership of the manufactured home and real property is identical. The term "permanently		
		affixed" means that the tongue, axles and wheels have been removed from the manufactured home and it has been installed in accordance with the Installation Rules and Regulations of the		
		Alabama Manufactured Housing Commission as found in chapters 535-X-12 and 535-X-13. Either		
		the original retail purchaser or lienholder as recorded on the certificate of origin, or the titled owner or owner's lienholder as recorded on the certificate of title or listed on a completed surety		
		bond may apply for cancellation of a certificate of origin or certificate of title. The request for		
	0 11 11 0644 6 4 1	cancellation must be made through a designated agent appointed by the department. The		
		department, upon approval of the cancellation request, will issue a certificate of cancellation of the certificate of origin or cancellation of the certificate of title to the manufactured home in		
810-5-7566	Certificate Of Title	accordance with the following procedures:	§§40-2A-7(a)(5), 32-20-3(b), 32-20-21; and Al	0
	Cancellation Of Manufactured	(1)(a) Cancellation of Certificate of Origin/Title. The original retail purchaser or lienholder for the original retail purchaser, or titled owner or owner's lienholder as recorded on the certificate of		
	Home Certificate Of Origin Or	origin/title must apply for a cancellation of certificate of origin/title through a designated agent of		
810-5-7566	Certificate Of Title	the department. (1)(a)(3) All parties who have ownership in both the manufactured home and the realty to which	§§40-2A-7(a)(5), 32-20-3(b), 32-20-21; and Al	0
	Cancellation Of Manufactured	the manufactured home has become permanently affixed must sign the MVT 5-39E attesting to		
040 5 75 66	Home Certificate Of Origin Or	the fact that the manufactured home has been permanently affixed and recorded as real	\$\$40.24.7/-\/5\.22.20.2/\b\.22.20.24	
810-5-7566	Certificate Of Title	property. (1)(a)(4) The MVT 5-39E must be signed by the judge of probate (or his/her designee) in the	§§40-2A-7(a)(5), 32-20-3(b), 32-20-21; and Al	U
		county where the manufactured home is located attesting to the fact that the manufactured		
	Cancellation Of Manufactured	home has been recorded as being permanently affixed and recorded as real property in that county. A designated agent will use ALTS to complete an MVT 5-1E "Application for Cancellation of		
	Home Certificate Of Origin Or	Certificate of Origin/Title", for each manufactured home identification number listed on the MVT		
810-5-7566	Certificate Of Title	5-39E, based on information listed on the MVT 5-39E. (1)(a)(5) The designated agent must assemble the cancellation package (MVT 5-1E, MVT 5-39E,	§§40-2A-7(a)(5), 32-20-3(b), 32-20-21; and Al	0
		certificate of origin/title for each separate unit, lien release, etc.), and submit it to the		
		department. The title application and fees as required by §32-20-4, Code of Ala. 1975, must be sent electronically through ALTS utilizing either an Automated Clearing House (ACH) transaction or		
810-5-7566	Certificate Of Title	sent electronically through ALTS utilizing either an Automated clearing House (ACH) transaction or credit card payment.	§§40-2A-7(a)(5), 32-20-3(b), 32-20-21; and Al	0
		(1)(a)(1) When the current owner or owner's lienholder is not properly recorded on a certificate of title or when a manufacturer certificate of origin is not available, such parties must post a bond by		
		applying through a designated agent. In addition, if the department is not satisfied as to the		
		ownership of the manufactured home or that there are no undisclosed security interests in it, as a condition of issuing a certificate of cancellation, the department may require the applicant to file		
		with the department a surety bond executed by a person/company authorized to conduct a		
		surety business in this state, or in lieu of, a deposit of cash with the department in the amount of		
810-5-7566	Home Certificate Of Origin Or Certificate Of Title	the required bond. The bond is conditioned to indemnify any prior owner and lienholder and any subsequent purchaser of the manufactured home or person acquiring any security interest in it.	§§40-2A-7(a)(5), 32-20-3(b), 32-20-21; and Al	0
		(1)(a)(3) The bond must be in an amount equal to fifty thousand dollars (\$50,000.00) for	CASE STORES	
	Cancellation Of Manufactured Home Certificate Of Origin Or	manufactured homes less than ten (10) model years old and twenty-five thousand dollars (\$25,000.00) for all manufactured homes ten (10) model years old and older, or in lieu of, a		
810-5-7566	Certificate Of Title	deposit of cash in the amount of the required bond will be accepted.	§§40-2A-7(a)(5), 32-20-3(b), 32-20-21; and Al	0
	Cancellation Of Manufactured Home Certificate Of Origin Or			
810-5-7566	Certificate Of Title	completed MVT 10-1 must be submitted with the MVT 5-1E.	§§40-2A-7(a)(5), 32-20-3(b), 32-20-21; and Al	0
	Cancellation Of Manufactured	(1)(a)(6) Chapter 20 of Title 32, Code of Ala. 1975, does not provide for the issuance of a replacement certificate of cancellation. In the event that a certificate of cancellation is lost,		
	Home Certificate Of Origin Or			
810-5-7566	Certificate Of Title	cannot be issued. However, records of the cancellation may be obtained from the department.	§§40-2A-7(a)(5), 32-20-3(b), 32-20-21; and Al	0
	Home Certificate Of Origin Or	(1)(a)(7) The department <u>may</u> authorize designated agents to electronically submit title applications and supporting documents in lieu of delivering the original documents to the		
810-5-7566	Certificate Of Title	department.	§§40-2A-7(a)(5), 32-20-3(b), 32-20-21; and Al	0
		(1)(a) When antennas and satellite dishes, along with their parts and attachments are sold for a lump sum amount that includes both the antenna or satellite dish and the cost of erection or		
		installation, the lump sum must be used as the measure of the tax to be paid to the state. When		
	Radio And Television	separate contracts are made for the sale of the tangible personal property and for the erection or installation, the tax should be measured by the sales price. The billing to the customer and the		
	Antennas And Television	books of the seller must clearly show the receipts from sales and from erection and installation		
810-6-104	Satellite Dishes.	separately. (1)(b) The sale of antennas or satellite dishes and parts and attachments are wholesale sales when	§§40-2A-7(a)(5), 40-23-1(a)(10), 40-23-2(3), 4	0
	Radio And Television	made by vendors to dealers who do not furnish or install, but hire an outside supplier to furnish		
910 6 4 04	Antennas And Television	and install for them. The dealer in these instances must collect and remit tax to the state as	\$\$40.24.7(a)(E).40.22.4(-)(40).40.22.5(5)	_
810-6-104	Satellite Dishes. Radio And Television	described in subparagraph (a). (1)(c) When dealers and suppliers make over-the-counter sales of antennas or satellite dishes and	§§40-2A-7(a)(5), 40-23-1(a)(10), 40-23-2(3), 4	0
	Antennas And Television	parts and attachments to consumers, the sales to consumers are subject to sales tax that <u>must</u> be	CC40 04 7/ V(5) 40 05 1/ V(1)	
810-6-104	Satellite Dishes.	collected by the seller and paid to the state. (3) Sales Tax is due on the gross receipts derived from sales of all tangible personal property sold	§§40-2A-7(a)(5), 40-23-1(a)(10), 40-23-2(3), 4	0
		by persons regularly engaged in conducting auction sales, regardless of how the tangible personal		
	Taxability Of Property Sold By	property may have been acquired or by whom it may be owned, except the sale of tangible personal property that normally would not be subject to tax such as a wholesale sale. (§40-23-		
810-6-105	Auctioneers	1(a)(6)).	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-31, 40-2	0
810-6-107	Sales Of Automotive Vehicle Sales Of Automotive Vehicle	(2) Other materials and supplies, such as paints or lubricants are consumed and purchased at	§§40-2A-7(a)(5), 40-23-31, 40-23-83; Rule 81	0
	Parts By Automotive Vehicle			
810 6 1 07	Repairman, Repair Shops And	(4) Books <u>must</u> be kept in a manner that clearly reflects the separation of the charges for the	\$\$40.24.7(a)(E).40.22.24.40.22.02.2.1.24	_
810-6-107	Garages	tangible items sold and the charges for the labor or installation charges. (1) Automotive supply jobbers must comply with Title 40 by maintaining the records necessary to	§§40-2A-7(a)(5), 40-23-31, 40-23-83; Rule 81	0
		determine the amount of their sales or use taxes liability. Title 40 includes the requirement that		
	Automotive Supply Jobbers,	their records show the gross proceeds of wholesale sales and the gross proceeds of retail sales separately. Automotive supply jobbers must also comply with Rule 810-6-410 entitled Keeping		
810-6-108.01	Sales By	Records Of Sales For Resale.	§§40-2A-7(a)(5), 40-23-1(a)(9), 40-23-2(1), 40	
810-6-108.01	Automotive Supply Jobbers,	(2) Automotive supply jobbers must collect sales or use tax on sales to all customers who do not (3) The automotive supply jobber may sell to the purchaser tax exempt when the purchaser has a	§§40-2A-7(a)(5), 40-23-1(a)(9), 40-23-2(1), 40	0
		sales tax license and is buying the items for resale. The automotive supply jobber is not relieved of		
	Automotive Supply Lebber	the responsibility of collecting tax on the items the licensed purchaser uses. The automotive		
810-6-108.01	Automotive Supply Jobbers, Sales By	supply jobber's responsibility is to know the nature of the customer's business and when to collect tax on items purchased for use.	§§40-2A-7(a)(5), 40-23-1(a)(9), 40-23-2(1), 40	0
			(-), :-	

				# of Discretionary
Rule Citation	Short Description	Regulatory Text	Statutory Authoity	Regulatory Restrictions
		(6) The automotive supply jobber must collect sales or use tax on sales of supplies unless the customer is purchasing the supplies for resale. Supplies include but are not limited to cleaning		
		compounds, chamois, rags, drill bits, shop files, welding gases and supplies, metal bars and rods,		
		masking tape, fire extinguisher fluid, hydraulic jack oil, friction tape, signs, white sidewall cleaner,		
		brooms, mops, window cleaner, rivets, tacks, cotter pins, repair parts for shop equipment,		
	Automotive Supply Jobbers,	degreaser, bolts, nuts, washers, screws, oil measures, wiping cloths, drop light cords, auto body soap, hand soap, vixen files, light bulbs, rubbing compound, floor oil absorbent compounds,		
810-6-108.01	Sales By	brushes of all kinds, tar remover, and polishing cloths.	§§40-2A-7(a)(5), 40-23-1(a)(9), 40-23-2(1), 40	0
810-6-108.01	Automotive Supply Jobbers,	(7) The automotive supply jobber must collect sales or use tax on sales of power tools, heavy	§§40-2A-7(a)(5), 40-23-1(a)(9), 40-23-2(1), 40	0
		(8) The automotive supply jobber must collect sales or use tax on sales of hand tools unless the		
810-6-108.01	Automotive Supply Jobbers, Sales By	customer is purchasing the tools, equipment, or replacement parts for resale. Sales of hand tools to licensed resellers who do not stock such tools for resale are taxable.	§§40-2A-7(a)(5), 40-23-1(a)(9), 40-23-2(1), 40	0
810-0-108.01	Automotive Supply Jobbers,	(9) The automotive supply jobber must collect sales or use tax on sales to automobile painters or	3340-2A-7(a)(3), 40-23-1(a)(3), 40-23-2(1), 40	
810-6-108.01	Sales By	repair shops of items that lose their identity, such as paint, solder, and solvents.	§§40-2A-7(a)(5), 40-23-1(a)(9), 40-23-2(1), 40	0
810-6-108.01	Automotive Supply Jobbers,	(11) If automotive supply jobbers perform labor in connection with a sale of repair parts, invoices	§§40-2A-7(a)(5), 40-23-1(a)(9), 40-23-2(1), 40	0
		(12) If automotive supply jobbers provide tire recapping service to a customer, they must collect sales or use tax from the customer measured by the total amount billed for the recapping service.		
		Materials used by the automotive supply jobber in performing the recapping service are not		
		taxable when purchased or withdrawn by the automotive supply jobber. The machines used		
		directly in the recapping process by the automotive supply jobber are taxable at the reduced		
		machine rate when purchased or withdrawn by the automotive supply jobber. Machines and		
	Automotive Supply Jobbers,	equipment not used directly in the recapping process and all materials and supplies that do not become a component part of the finished product are taxable at the general rate when purchased		
810-6-108.01	Sales By	or withdrawn by the automotive supply jobber.	§§40-2A-7(a)(5), 40-23-1(a)(9), 40-23-2(1), 40	0
	Reporting And Notice	(1)(c) A facilitator must provide an annual informational report on forms prescribed by the		
	Requirements For Facilitators	department reflecting all transactions facilitated between a third-party owner/lessor and lessee.		
040 6 4 60	Of The Lease Or Rental Of	The annual informational report must be filed electronically by January 31 of the calendar year	6640 2 44 40 24 7/-V/5 40 24 44 45 :	_
810-6-109 810-6-109	Automobile Vehicles Reporting And Notice	succeeding the year for which the annual informational report is provided. (3) The annual informational report for each third-party owner/lessor must include:	§§40-2-11,40-2A-7(a)(5), 40-2A-11, 40-23-1, a §§40-2-11,40-2A-7(a)(5), 40-2A-11, 40-23-1, a	0
	F 6 - 110 110 110 110 1	(3)(a) A facilitator must provide an annual transaction summary notice to each third-party	55.5 £ 11, 10 £1 /(u)(5), 40-24-11, 40-25-1, 1	0
]		owner/lessor who engaged in transactions facilitated by the facilitator for the lease or rental of an		
	Reporting And Notice	automotive vehicle, when the third party owner/lessor has not furnished evidence that it has		
1	Requirements For Facilitators			
810-6-109	Of The Lease Or Rental Of Automobile Vehicles	summary notice must be provided to the third-party owner/lessor by January 31 of the calendar year succeeding the year for which the annual transaction summary notice is provided.	§§40-2-11,40-2A-7(a)(5), 40-2A-11, 40-23-1,	0
210 0 1 .03	Reporting And Notice	, and the second section section is provided.	55.5 £ £1,10 £1 /(u)(5), 40-28-11, 40-25-1, 1	0
	Requirements For Facilitators			
	Of The Lease Or Rental Of	(2)(1) 71		
810-6-109 810-6-109	Automobile Vehicles Reporting And Notice	(3)(b) The annual transaction summary to the third-party owner/lessor <u>must</u> include: (5) Voluntary Tax Remittance In lieu of Reporting and Notices. In lieu of providing the annual	§§40-2-11,40-2A-7(a)(5), 40-2A-11, 40-23-1, 40-23-1, 40-2A-11, 40-2	0
010 0 1 .03	Reporting And Notice	(3) Separate agreements to sell the materials and perform the labor and service require tax to be	3340 2 11,40 2A 7(0)(3), 40 2A 11, 40 23 1,7	<u> </u>
		collected and remitted on the price of the materials only, if the records and invoices clearly show		
		separation of the amount received from the sale of the materials and the act of rendering the		
010 6 1 10	Services Rendered By	service. If there is no clear separation of the materials and services, then tax is due on both the	5540 24 7/-V5\ 40 22 4 /-V40\ 40 22 24 4	
810-6-110	Upholsterers	sales and services rendered. (1) The term "automotive vehicles" as used in the Sales and Use Tax laws shall mean and include,	§§40-2A-7(a)(5), 40-23-1-(a)(10), 40-23-31, 4	0
		but shall not be limited to, automobiles, trucks, buses, tractors (crawler and pneumatic tired		
		types), motorcycles, motorscooters, automotive industrial trucks, Ross Carriers, lift trucks,		
		locomotive cranes, airplanes, tugs, motorboats with built-in motors, boats with outboard type		
		motors attached thereto by attachments intended to be permanent rather than readily removable and which motors are controlled with remote controls built on or into the hull of said		
810-6-112	Automotive Vehicles	boat.	§§40-23-31, 40-23-83	0
810-6-112.01	Courtesy Deliveries Of	(3) An Alabama dealer who makes a courtesy delivery of an automotive vehicle in Alabama for an	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-23-1	0
		(4) The out-of-state dealer making a courtesy delivery is not liable to collect and remit Sellers Use		
	Courtesy Deliveries Of	Tax on sales of automotive vehicles required to be registered or licensed with the local licensing		
	Automotive Vehicles By Alabama Dealers For Out-Of-	official of any county in Alabama. Instead, the purchaser of the automotive vehicle must remit the tax levied in §40-23-102, Code of Ala. 1975, to the local licensing official in accordance with §40-23		
810-6-112.01	State Dealers	104, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-23-1	0
		(3) The manufacturing contractor provision of the Sales Tax Law does not apply when a contractor		
		manufactures an item to specifications for a special job. To come within §40-23-1(b) the item		
910 6 1 12	Awnings	manufactured must be standard, that is, it can be used on any job. (See: Rule 810-6-129 Building	§§40-2A-7(a)(5), 40-23-1(a)(10), 40-23-31, 40	
810-6-113 810-6-122	Awnings The Measure Of Sales And Use	Materials Manufactured By Contractors) (1) The money value allowed for tangible personal property received and exchanged for other	§§40-2A-7(a)(5), 40-23-1(a)(10), 40-23-31, 40 §§40-2A-7-(a)(5), 40-23-2(1), 40-23-2(4), 40-2	0
		(4) To qualify for the exemption contained in §40-23-4(a)(43) an organization <u>must</u> comply with	22 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	
		the distribution requirements of applicable local laws including any threshold limits with respect		
810-6-124	Bingo Parlor	to charitable donations from bingo receipts.	§40-23-31	0
		(5) Organizations claiming to qualify for the exemption referenced in paragraph (2) above must provide the Revenue Department with documented evidence that they qualify for exemption with		
		the Internal Revenue Service and that they are in compliance with the distribution requirements		
1		of applicable local laws. (Adopted June 12, 1978. Readopted through APA effective October 1,		
810-6-124	Bingo Parlor	1982.)	§40-23-31	0
810-6-127	Building Materials	(4) A device or appliance becomes a fixture and a part of the real property to which it is connected (4)(a) Actual Connection with or Attachment to Real Property. To become a part of real property,	§§40-2A-7(a)(5), 40-23-1, 40-23-31, 40-23-83	0
1		the device or appliance <u>must</u> have some physical connections such as: bolts, screws, nails, cement		
810-6-127	Building Materials	piping, cable; or by contact.	§§40-2A-7(a)(5), 40-23-1, 40-23-31, 40-23-83	0
		(4)(b) Appropriateness to the Use or Purpose of the Real Property to Which Connected. The use or		
010 6 1 27	Duilding Makes 1	purpose of the device or appliance <u>must</u> become an element of the use or purpose of the real	\$\$40.24.7/-\/F\\ 40.22.4.0.22.4.	
810-6-127 810-6-127	Building Materials Building Materials	property to which it is connected. (5) Exceptions. This rule is not intended to apply to cook stoves, refrigerators, washing machines,	§§40-2A-7(a)(5), 40-23-1, 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-1, 40-23-31, 40-23-83	0
-10 0 1 .27		(6)(b) Prefabricated processing tanks, steam boilers, and steel when purchased prefabricated to	33.3 21.7(0)(3)) 40 23 1, 40-23-31, 40-23-03	0
		special design for a machine part do come within the machine rate. When the landowner or		
		contractor purchases the materials to make a boiler or tank, tax must be paid either directly to		
		the seller or the department. (Lone Star Cement Corporation v. State, 175 So. 399; Layne Central		
810-6-127	Building Materials	Company v. Curry, 8 So. 2d 829; State v. Wilputte Coke Oven Corporation, 37 So. 2d 197.) §40-23-1, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-23-1, 40-23-31, 40-23-83	0
-10 0 1 .27	many materials	(1) §40-23-1(b) provides that the use of building materials in the performance of a contract by a	33.3 2.1.7 (0)(0), 40 23 1, 40-23-31, 40-23-03	0
		person who manufactures them is equivalent to making a retail sale of such materials and that		
L	Building Materials	such use must be reported by such person as subject to sales tax to be measured by the		
810-6-129	Manufactured By Contractors Building Materials	reasonable and fair market value at the time and place where used. (3) Where no sales price can be found to be used as the measure of the tax, the following formula	§40-23-31, as amended	0
		(a) where no sales price can be round to be used as the measure of the tax, the following formula	§40-23-31, as amended	0
810-6-129	building Materials	(5) The courts of this state have held that the manufacturing contractor provision of the Sales Tax		
	building Waterials	(5) The courts of this state have held that the manufacturing contractor provision of the Sales Tax Law does not apply when a contractor manufactures an item to specifications for a special job. To		
	Building Materials		§40-23-31, as amended	

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Secretary and officer Rose Contrage And China	Rule Citation	Short Description	Regulatory Text (1) The term "floor coverings" as used in this rule shall include carpet, carpet tile, rugs, mats,	Statutory Authoity	Regulatory Restrictions
Company 64 Other Floor Configuration of the Con			carpet padding, linoleum and vinyl roll floor covering, linoleum tile, vinyl tile, and similar		
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contracting with colorance to furth and in wall for consulping that issuers as the in the property of the common and one of the in the property of the common and one of the internal i	810-6-130			§§40-2A-7(a)(5),40-23-1(a)(6), 40-23-1-(a)(8),	0
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Secretary and officer into Covering and Cove	810-6-130		Inventory. (Sections 40-23-1(a)(10) and 40-23-60(5), Code of Ala. 1975).	§§40-2A-7(a)(5),40-23-1(a)(6), 40-23-1-(a)(8),	0
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In Poor covering samples sold to delate to be used by the solder for demonstration or display purposes, and not for some in the register cause of business, are retail and subject to sales or respect shall be considered. You guittered for result by the delate unless the dealer in in the business of revealing their covering samples for result in the register cause of their covering samples for result in the register cause of their covering samples for result in the register cause of their covering samples for result in the register cause of their covering samples for result in the register cause of their covering samples for result in the register cause of their covering samples for result in the result i					
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100-1-1-31			(1) When the seller has an established price for the goods he sells, that price is the amount to be	55 (=/(=/) 25 2(a)(a)) 10 25 1 (a)(b);	
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Casing Sold To Meat	810-6-131	Charges	,	§40-23-31	0
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Tax And Use Tax To Automotive Wehicles, Motorboats, Truck Trailers, Trailers, Semtrating Trailers, T	810-6-133.01		104).	§§40-23-31, 40-23-83, Section 10 of Act No. 9	0
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Trailers, And Manufactured Homes purchased from The U.S. Government, The State Of Alabama, Or Counties Or Incorporated Municipalities of Incorporated Municipalities of Incorporated Municipalities of State Casual Sales And Use Tax Returns In Returns In Returns In Returns In Returns In State Casual Sales And Use Operatment in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax is collected. Every licensing official arms and the state casual sales and use tax shall prepare and forward to the Department of the month next succeeding the month in which the tax is collected. Every licensing official month to software applications spale and use tax shall prepare and forward to the Department of the month next succeeding the month in which the tax is collected. Every licensing official month to software applications spale and use tax was a programment of the development of month in display to the Department and shall pay to the Department and shall pay to the Department of the software programming in cludes services for the development or modification. The cost of the software programming is a separately stated of the customer as part of the development or modification. The cost of the software programming is a separately stated of the software programming is a separately stated to the sale of the software programming is a separately stated to the sale of the customer services. In Computer Hardware And Software ith the state of the customer services. The manner or medium of transfer to the customer services the charge for the software programming is a separately stated charge for professional services. Computer Hardware And Software Computer Hardware And Software Computer Hardware And Software with the state county of the software prog					
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### State Casual Sales And Use ax state of Alabama. ### State Casual Sales And Use ### State Casual Sales and use tax state to reach calendar month using forms furnished by the Department and shall pay to the Department the amount of tax shown to be due. Casual Sales and Use Tax returns shall require the following information: ### State Casual Sales And Use ### State Casual Sale					
State Casual Sales And Use 10-6-1-33.02 Tax Returns 10-6-1-33.02 Tax Returns 10-6-1-33.02 Tax Returns 10-6-1-33.02 Tax Returns 10-6-1-35.02 Tax Returns 10-6-1-36 Contractor's Liability 10-6-1-37 Contractor's Liability 10-6-1-38 Contractor's Liability 10-6-1-39 Contractor's Liability					
### State Casual Sales And Use State Casual Sales And Use 3 The term "state casual sales and use tax" as used in this regulation shall mean the state taxes State Casual Sales And Use 3 The term "state casual sales and use tax Collected by licensing officials shall be remitted to the Department in monthly installments on or before the twentieth day of the month next succeding the month in which the tax is collected. Every licensing official liable to collect and remit the state casual sales and use tax shall prepare and forward to the Department in which the tax is collected. Every licensing official liable to collect and remit the state casual sales and use tax shall prepare and forward to the Department of the	810-6-133.01			§§40-23-31, 40-23-83, Section 10 of Act No. 9	0
Evided in Sections 40-23-101 and 40-23-102, Code of Ala, 1975 \$640-2A-7(a)(5), 40-23-111	810-6-133.02	Tax Returns	the State of Alabama.	§§40-2A-7(a)(5), 40-23-111	0
(4) State casual sales and use tax collected by licensing officials shall be remitted to the Department in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax is collected. Every licensing official liable to collect and remit the state casual sales and use tax shall prepare and forward to the Department, within the time prescribed by law, a state casual sales and use tax return for each calendar month using forms furnished by the Department and shall pay to the Department the amount of tax shown to be due. Casual Sales and Use Tax returns shall require the following information: (7) The term "Software programing" includes services for the development and modification of software applications specific to the needs of the customer. It does not include any software sold or licensed to the customer as part of the development or modification. The cost of the software programing should be separately stated on the invoice to the customer apart from the cost of the purchased or licensed software. When separately stated, the software programming is not subject to tax regardless of the manner or medium of transfer to the customer since the charge for the software programming is a separately stated charge for professional services. The manner or medium of transfer is considered incidental to the sale of the service. Software Computer Hardware And Software (9) This rule shall be applied prospectively from its effective date. (1) Contractor's Liability (1) Contractors or builders must pay elither to the seller or directly to the department sales or use tax laws on account of property purchased and used in connection with contracts with the state, county, or city governments. (Lone Star Cement Corporation v. State, Curry v. U. S. et al., 314 U.S. 1, 62 S.C.t. 43 and State v. King & Boozer, 314 U.S. 1, 62 S.C.t. 43 (30-23-31, 40-23-31, 40-23-33, 40-23-1, 40-23-30, 40-23-1, 40-23-30, 40-23-1, 40-23-30, 40-23-1, 40-23-30, 40-23-1, 40-23-30, 40-23-1, 40-23-30, 40-23-1,	810-6-133.02		· · · · · · · · · · · · · · · · · · ·	§§40-2A-7(a)(5), 40-23-111	0
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casual sales and use tax shall prepare and forward to the Department, within the time prescribed by law, a state casual sales and use tax return for each calendar month using forms furnished by the Department and shall pay to the Department the amount of tax shown to be due. Casual Sales and Use Tax returns shall require the following information: (7) The term "software programming" includes services for the development and modification of software applications specific to the needs of the customer. It does not include any software sold or licensed to the customer as part of the development or modification. The cost of the software programming should be separately stated on the invoice to the customer apart from the cost of the purchased or licensed software. When separately stated, the software programming is not subject to tax regardless of the manner or medium of transfer to the customer since the charge for the software programming is a separately stated charge for professional services. The manner or medium of transfer to the sold the service. Software (9) This rule shall be applied prospectively from its effective date. (1) Contractor's Liability to January 1, 2014, contractors or builders must pay either to the seller or directly to the department sales or use tax on the following: (2) Prior to January 1, 2014, contractors or builders may not claim any immunity or exemption from the sales or use tax laws on account of property purchased and used in connection with contracts with the state, county, or city governments. (Lone Star Cement Corporation v. State, Curry v. U.S. et al., 314 U.S. 1, 62 S.Ct. 48 and State v. King & Boozer, 314 U.S. 1, 62 S.Ct. 43 1810-6-146 Contractor's Liability (4)(4) The taxpayer must be a contractor. 5540-2A-7(a)(5),40-23-31, 40-23-83, 40-23-1, 5940-2A-7(a)(5),40-23-31, 40-23-83, 40-23-1, 5			, , ,		
State Casual Sales And Use Tax Returns and Use Tax returns shall require the following information: (7) The term "software programming" includes services for the development and modification of software applications specific to the needs of the customer. It does not include any software sold or licensed to the customer as part of the development or modification. The cost of the software programing should be separately stated, on the invoice to the customer apart from the cost of the purchased or licensed software. When separately stated, the software programming is not subject to tax regardless of the manner or medium of transfer to the customer since the charge for the software programming is a separately stated charge for professional services. The manner or medium of transfer is considered incidental to the sale of the service. Software Computer Hardware And Software (9) This rule shall be applied prospectively from its effective date. (1) Contractor's Liability (1) Contractor's corrections or builders must pay either to the seller or directly to the department sales or use tax on the following: (2) Prior to January 1, 2014, contractors or builders may not claim any immunity or exemption from the sales or use tax laws on account of property purchased and used in connection with contracts with the state, county, or city governments. (Lone Star Cement Corporation v. State, Curry v. U.S. et al., 314 U.S. 1, 62 S.Ct. 48 and State v. King & Boozer, 314 U.S. 1, 62 S.Ct. 43 810-6146 Contractor's Liability (4)(a) The taxpayer must be a contractor. 5540-2A-7(a)(5),40-23-31, 40-23-83, 40-23-1, 5540-23-1, 40-23-83, 40-23-1, 5540-23-1, 40-23-83, 40-23-1, 5540-23-1, 40-23-83, 40-23-1, 5540-23-1, 40-23-83, 40-23-1, 5540-23-1, 40-23-83, 40-23-1, 40-23-83, 40-23-1, 5540-23-1, 40-23-83, 40-23-1, 40-23-83, 40-23-1, 5540-23-1, 40-23-83, 40-23-1, 40-23-83, 40-23-1, 5540-23-1, 40-23-83, 40-23-1, 40-23-83, 40-23-1, 40-23-83, 40-23-1, 40-23-83, 40-23-1, 40-23-83, 40-23-1, 40-23-83, 40-23-1, 40-23-83, 40-23-1, 40-23-83,			casual sales and use tax shall prepare and forward to the Department, within the time prescribed		
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Curry v. U.S. et al., 314 U.S. 1, 62 S.Ct. 48 and State v. King & Boozer, 314 U.S. 1, 62 S.Ct. 43 Span					
810-6-146 Contractor's Liability (1941). (40-23-1(a)(10) and 40-23-60(5)) §§40-2A-7(a)(5),40-23-31, 40-23-83, 40-23-1, 810-6-146 Contractor's Liability (4)(a) The taxpayer must be a contractor. §§40-2A-7(a)(5),40-23-31, 40-23-83, 40-23-1, 810-6-146 Contractor's Liability (4)(b) The materials must be building materials. §§40-2A-7(a)(5),40-23-31, 40-23-83, 40-23-1, 40-23-60, 40-9-14.1. Department of R					
810-6-1-46 Contractor's Liability (4)(b) The materials <u>must</u> be building materials. §§40-2A-7(a)(5),40-23-31, 40-23-83, 40-23-1, 40-23-60, 40-9-14.1. Department of R	810-6-146		(1941)). (40-23-1(a)(10) and 40-23-60(5))		0
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	810-6-146				

				# of Discretionary
Rule Citation	Short Description	Regulatory Text	Statutory Authoity	Regulatory Restrictions
		(1)(a) Prior to January 1, 2014, these purchases are taxable even when the materials are used by the contractor in furnish and install contracts with tax-exempt governmental entities and tax-		
		exempt educational institutions. A contractor that sells the materials to a tax-exempt entity under		
		one contract and affixes the materials to realty under a second contract with the same tax-		
		exempt entity is liable for sales or use tax; the fact that the materials are sold and installed under separate contracts does not qualify the contractor's purchase of materials for the sales or use tax		
		exemption found in Sections 40-23-4(a)(11), 40-23-4(a)(15), 40-23-4(a)(17), 40-23-62(2), 40-23-		
		62(13), and 40-23-62(16). (State of Alabama v. Algernon Blair Industrial Contractors, Inc., 362 So.		
		2d 248 (Ala. Civ. App. 1978) and Alabama Precast Products, Inc. v. Charles A. Boswell, 357 So. 2d		
	Bleacher Systems, Lockers,	985 (Ala. 1978)). On and after January 1, 2014, however, purchases by contractors which do not qualify for the exemptions in Sections 40-23-4(a)(11), 40-23-4(a)(15), 40-23-4(a)(17), 40-23-62(2),		
	Backstops, And Other Fixtures	40-23-62(13), and 40-23-62(16) may qualify for the sales and use tax exemption outlined in		
810-6-146.01	Installed In Gymnasiums.	paragraph (1)(b) below. (See Rules 810-6-3-69.02).	§§40-2A-7(a)(5), 40-23-1(a)(10), 40-23-31, 40	0
		(1) Where a retailer sells bottled drinks and the sales price includes the deposit on the bottles and sales tax is charged on the total sales price, the amount of the deposit which is refunded on the		
		return of the empty bottles is not subject to sales tax and may be deducted from the gross		
		proceeds of sales where the retailer refunds the deposit on the bottles and also refunds the sales		
810-6-151	Deposit On Bottles	tax previously collected on the deposit for the bottles. (2) Where such retailer refunds the deposit on the bottles and at the same time does not refund	§§40-23-31, 40-23-83	0
		the sales tax previously collected on the deposit for the bottles, he may not deduct from the gross		
		proceeds of sales the amount of the deposit so refunded and the full sales price of the bottled		
010 5 1 51	Danasit On Battler	drinks is to be included in the gross proceeds of sales and the tax collected must be remitted to	5540 22 24 40 22 02	
810-6-151	Deposit On Bottles	the state. (2) Dual businesses in Alabama shall obtain a sales tax license and purchase all of the items they	§§40-23-31, 40-23-83	0
		sell and withdraw for use at wholesale, tax-exempt. These businesses shall collect sales tax on		
		their retail sales to nonexempt customers and compute sales tax on items which they withdraw		
		from stock for use. The taxes collected on their sales to nonexempt customers and the taxes computed on their withdrawals shall be reported on their sales tax returns and remitted to the		
		Department of Revenue. State and local sales taxes are due on withdrawals at the time and place		
		of the withdrawal from inventory and shall be computed on the cost of the property to the		
		business making the withdrawal. The sales taxes applicable to withdrawals are those taxes		
810-6-156	Dual Business	applicable in the jurisdiction where the withdrawal occurs. (Sections 40-23-1(a)(9), 40-23-1(a)(10), and 40-23-6, Code of Ala. 1975).	§§40-2A-7(a)(5),40-2A-7(a)(1), 40-23-1(a)(9),	0
510 0 1 .50		(3) To qualify as a dual business, the business must have a substantial number of retail sales.	33.3 Ert ((a)(3), 40-23-1(d)(3),	0
1		Contractors, plumbers, repairmen, and others who make isolated or accommodation sales and		
1		who have not set themselves up as being engaged in selling do not qualify as a dual business. Where only isolated sales are made, tax should be paid on all of the taxable property purchased		
		with no sales tax return being required of the seller making such isolated or "accommodation"		
810-6-156	Dual Business	sales. (Section 40-23-1(a)(10), Code of Ala. 1975).	§§40-2A-7(a)(5),40-2A-7(a)(1), 40-23-1(a)(9),	0
		(4) A dual business operation shall maintain records sufficient to allow a determination of the		
810-6-156	Dual Business	proper sales taxes due on sales and withdrawals. (Sections 40-2A-7(a)(1) and 40-23-9, <u>Code of Ala.</u> 1975)	§§40-2A-7(a)(5),40-2A-7(a)(1), 40-23-1(a)(9),	0
010 0 1 .50	Dadi Basiness	(2)(a) The expressions "made or manufactured for use on," "necessary to the operation of," and	3340 EA 7(a)(3),40 EA 7(a)(1), 40 E3 1(a)(3),	0
		"customarily used" are understood to mean that the part or attachment must be purchased		
		substantially in the form in which it will be used by the manufacturer except for the usual and		
	Electrical Supplies And	customary adjustments; that it is a standard part or attachment customarily used; and, further, that the machine or machinery on which it is used would not do the work for which designed if it		
	Equipment Sold To	were not so used. This includes all parts and attachments without which the machine would not		
	Contractors And	do any work. In addition, it includes parts and attachments designed to increase the efficiency of	5549 24 7/ 1/51 49 22 4/ 1/49) 49 22 2/4)	
810-6-158	Manufacturers.	the machine. (2)(b) Items of electrical equipment including starters, switches, and circuit breakers which	§§40-2A-7(a)(5), 40-23-1(a)(10), 40-23-2(1), 4	Ü
	Electrical Supplies And	become a part of or an attachment to a machine used in manufacturing are taxed at the reduced		
	Equipment Sold To	machine rate of sales or use tax. This equipment must either be attached directly to the machine		
810-6-158	Contractors And Manufacturers.	or be immediately adjacent to the machine in order to qualify for the reduced machine rate. (Sections 40-23-2(3) and 40-23-61(b)).	§§40-2A-7(a)(5), 40-23-1(a)(10), 40-23-2(1), 4	0
810-0-138	ivianulacturers.	(1) Subject to the criteria outlined in Sales and Use Tax Rule 810-6-180 entitled Ingredient or	3340-2A-7(a)(3), 40-23-1(a)(10), 40-23-2(1), 4	0
		Component of Product Manufactured or Compounded for Sale. Welding rods and fluxes which are		
		purchased by manufacturers and compounders and which become a component part of the		
		product manufactured or compounded for sale may be purchased at wholesale, tax free. The fluxes must be of the type that have alloying elements that are picked up in the molten pool of		
		metal weld deposit, so that the materials in the flux become a part of the welded structure.		
810-6-159	Welding Rods And Fluxes	(Sections 40-23-1(a)(9)b and 40-23-60(4)(b).	§§40-23-31, 40-23-83	0
810-6-159	Welding Rods And Fluxes	(2) The purchase of welding rods and fluxes for repair work or construction work is subject to the 4 percent sales and/or use taxes whichever may apply.	§§40-23-31, 40-23-83	0
510 0 1 .55		(2) When a licensed optometrist or ophthalmologist exercises professional skills in examining the	33.0 23 31, 40 23 03	0
1		eyes of a patient and prescribes eyeglasses, contact lenses, or some other ophthalmic material		
1		which the optometrist or ophthalmologist dispenses or transfers to that patient, the optometrist or ophthalmologist may separately state the charges for the ophthalmic materials and the charges		
		for the professional services, including dispensing fees or fitting fees, on the invoice to the patient		
1		and collect sales tax only on the separately stated charges for the ophthalmic materials which		
1		were dispensed or transferred to the patient, provided the optometrist or ophthalmologist also		
1		maintains records which clearly reflect the separate sources of receipts. In the absence of separately stated charges for materials and professional services on the invoices to patients and		
1	Opticians, Optometrists, And	the maintenance of documentation in the records of the business, the tax shall apply to the total		
810-6-160	Ophthalmologists	amount billed to the patient. (Section 40-23-1(d))	§§40-23-31, 40-23-83	0
		(3) When the ophthalmic materials are purchased by a consumer covered by a third-party benefit plan, including Medicare, the sales tax shall be applicable to the amount that the ophthalmologist,		
		optometrist, or optician is reimbursed by the third-party benefit plan plus the amount that the		
	Opticians, Optometrists, And	consumer pays to the ophthalmologist, optometrist, or optician at the time of the sale. (Section		
810-6-160	Ophthalmologists	40-23-1(d)) Sales of materials to engravers are at wholesale, tax free, when such materials become a	§§40-23-31, 40-23-83	0
1		component of the engraving, etc., produced for sale. The machine used by the engraver		
1		manufacturing the engravings, etc., is taxable at the machine rate. The supplies, materials, and		
010 6 1 61	Engravors	equipment not becoming a component of the product sold or not constituting machines used in	SSAO 2A 7/-VEV 42 22 4/ V-V	
810-6-161	Engravers Federal Excise Taxes,	manufacturing are subject to the sales or use tax, whichever may apply.	§§40-2A-7(a)(5), 40-23-1(a)(9)b, 40-23-1(a)(1	0
810-6-164	Manufacturers	(1) A manufacturer's federal excise tax <u>may not</u> be excluded from the measure of sales or use tax.	§§40-23-1(a)(6), 40-23-31, 40-23-83	0
		(1) A federal excise tax which a retailer must collect from his customer as a tax and remit directly		
1		to the federal government may be excluded from the measure of sales or use tax only if it is measured by the value of the articles sold at retail and it is billed to the customer as a separate		
810-6-165	Federal Excise Taxes, Retailers	item. AGO Evans, July 31, 1992.	§§40-23-31, 40-23-83	0
		(1) The term "label" as used in Sections 40-23-1(a)(9)b, 40-23-1(a)(9)c, 40-23-60(4)b, and 40-23-		
	Containers, Components Of	60(4)c, Code of Ala. 1975, and in this rule shall mean a tag or sticker of any material imprinted		
810-6-169	Containers, Labels, Pallets, And Shipping Supplies	with information. The term "label" includes price stickers, address stickers, and shipping tags as well as those tags or stickers which identify or describe the property to which they are attached.	§§40-2A-7(a)(5), 40-23-1(a)(9)d, 40-23-1(a)(9)	0
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Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
Rule Citation	Shore Description	(2) The term "components of containers" as used in this rule shall include partitions, cellophane,	Statutory Authorty	regulatory restrictions
	Containers, Components Of	tissue paper, excelsior, gummed tape, scotch tape, glue, steel straps, twine, string, wire staples, wax paper, and wrapping paper which are used in and on containers to shape, form, preserve,		
	Containers, Labels, Pallets,	stabilize, or protect the contents of the containers and which accompany the container and the		
810-6-169	And Shipping Supplies	container's contents upon shipment and delivery to the customer. (3) The term "container" as used in this rule shall mean articles in or on which tangible personal	§§40-2A-7(a)(5), 40-23-1(a)(9)d, 40-23-1(a)(9	0
	Containers, Components Of	property is placed for shipment and delivery to the purchaser. Containers include bags, barrels,		
810-6-169	Containers, Labels, Pallets, And Shipping Supplies	baskets, bottles, boxes, cans, cartons, cores, crates, cups, cylinders, drums, kegs, pails, plates, reels, sacks, and spools.	§§40-2A-7(a)(5), 40-23-1(a)(9)d, 40-23-1(a)(9	0
810-0-109	And Shipping Supplies	iceis, sacks, and spools.	9940-2A-7(a)(5), 40-25-1(a)(9)u, 40-25-1(a)(9)	0
		(4)(a) This exclusion for manufacturers and compounders may apply to both inner and outer containers. Accordingly, when manufacturers or compounders place their manufactured or		
	Containers, Components Of	compounded products in cans or bottles and place the cans or bottles in fiber boxes for shipment		
040 6 4 60	Containers, Labels, Pallets, And Shipping Supplies	to the customer; the cans or bottles and the fiber box qualify for the exclusion if both are intended for one-time use. Alabama-Georgia Syrup Co. v. State, 253 Ala. 49, 42 So. 2d 796 (1949).	\$\$40.24.7/-\/5\\ 40.22.4/-\/0\\\\ 40.22.4/-\/0	
810-6-169	And Snipping Supplies	(6) Containers and other packaging materials or supplies which are used or consumed in rendering	§§40-2A-7(a)(5), 40-23-1(a)(9)d, 40-23-1(a)(9	0
		nontaxable services are taxable when purchased by the person who performs the service even		
		when the containers, materials, or supplies are transferred to the purchaser's customer. For example, the operator of a laundry or dry-cleaning establishment is the user or consumer of		
	Containers, Components Of	laundry bags, garment bags, and other packaging materials or supplies and must remit sales or use		
810-6-169	Containers, Labels, Pallets, And Shipping Supplies	tax on purchases of these items even though the bags, materials, or supplies may be transferred to the operator's customer.	§§40-2A-7(a)(5), 40-23-1(a)(9)d, 40-23-1(a)(9	0
		(13)(h)(1) If the sales are made to a food locker business it must be determined if the products are		
	Containers, Components Of Containers, Labels, Pallets,	used in rendering a service, or if they are in the actual retail meat business. If they are wrapping meat for customers to be stored in their individual lockers - this is a service and the items are		
810-6-169	And Shipping Supplies	taxable.	§§40-2A-7(a)(5), 40-23-1(a)(9)d, 40-23-1(a)(9	0
		(1) The terms "gratuity" and "tip" as used in this rule shall mean a monetary amount paid by a customer in a bar, restaurant, or similar establishment usually in return for or in anticipation of		
		some service. While a gratuity or tip is generally thought of as a voluntary monetary gift, in		
810-6-175	Gratuities And Tips Hospitals, Infirmaries,	practice some retailers add a mandatory gratuity to the customer's bill. (1) Private hospitals, infirmaries, sanitariums, and like institutions are required to pay sales tax or	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-23-1	0
	Sanitariums, And Like	use taxes, whichever may apply, on their purchases of tangible personal property. (Sections 40-23-		
810-6-176	Institutions - Private.	2 and 40-23-61, <u>Code of Ala. 1975</u>). (4) Privately-owned hospitals, infirmaries, sanitariums, and like institutions that operate cafeterias	§§40-23-31, 40-23-83	0
		serving meals to the public must purchase all foodstuffs and beverages at wholesale, tax free, and		
	Hospitals, Infirmaries,	collect the sales tax on sales of meals to their customers and remit the tax to the Department of Revenue. These institutions must also compute and pay tax to the Department of Revenue on the		
	Sanitariums, And Like	cost of foodstuffs withdrawn from stock and used to feed patients. (Sections 40-23-1(6) and 40-23-		
810-6-176	Institutions - Private.	1(10)).	§§40-23-31, 40-23-83	0
		(1) Subject to the qualifications outlined in paragraph (2), tangible personal property which is purchased by a manufactured or compounded and which enters into and becomes an ingredient		
		or component part of the final product manufactured or compounded for sale may be purchased		
		at wholesale, tax free, for both sales and use tax purposes, regardless of whether the property is used with the intent that it becomes an ingredient or component part of the finished product. The		
	Ingredient Or Component Of	burden of proving that such materials do in fact become an ingredient or component part of the		
810-6-180	Product Manufactured Or Compounded For Sale	finished product must be carried by the manufacturer or compounder. (Sections 40-23-1(a)(9)b and 40-23-60(4)b).	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
		(2) In order to qualify for the wholesale sale exclusion contained in Sections 40-23-1(a)(9)b and 40-	CALL TO THE STATE OF THE STATE	
	Ingredient Or Component Of	23-60(4)b), the tangible personal property purchased by the manufacturer or compounder must be present in the final product and must not be deducted as depreciation or as a Section 179		
	Product Manufactured Or	expense deduction as allowed under Section 40-18-35(a)(17), on the manufacturer's or		
810-6-180	Compounded For Sale	compounder's Alabama income tax return. (Sections 40-23-1(a)(9)b and 40-23-60(4)b). Oils used in the hot or cold aluminum rolling processes have been determined to remain on and	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
		become an ingredient or component part of the rolled aluminum and, therefore, subject to the		
	Oils Used In Aluminum Rolling	criteria outlined in Sales and Use Tax Rule 810-6-180 entitled ingredient or Component of Product Manufactured or Compounded for Sale may be purchased by the processor at wholesale,		
810-6-180.01	Process	free of sales or use tax.	§§40-23-1(a)(9)b, 40-23-6(4)b), 40-2A-7(a)(5)	0
		(2) Where the seller has a standard retail sales price for his products and where the standard sales price is used both when making across-the-counter sales and when selling and installing the		
		property, he may make a separate and additional charge for making the installation which, when		
810-6-181	Installation Charges	shown separately in his billings and on his books, will not be subject to the sales tax. §40-23-1(6) (1) Further, these interior decorators must collect sales tax from their clients on their retail sales	§40-23-1(6)	0
		of tangible personal property and remit the tax to the Department of Revenue. Out-of-state		
		interior decorators and interior designers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must register to collect sellers use tax on their Alabama		
	Interior Decorators And	sales and collect and remit sellers use tax to the Department of Revenue on those sales. (Sections		
810-6-181.01	Interior Designers	40-23-6 and 40-23-66).	§§40-2A-7(a)(5),40-9-33, 40-23-1(a)(6), 40-23	0
		(2) Fees charged by interior decorators or interior designers in conjunction with sales of tangible personal property are a part of the gross proceeds of sales and must be included in the measure		
		personal property are a part of the gross proceeds of sales and must be included in the measure of sales or use tax charged to and collected from their clients. Fees charged by interior decorators		
	Interior Decorators And	personal property are a part of the gross proceeds of sales and must be included in the measure		
810-6-181.01	Interior Decorators And Interior Designers	personal property are a part of the gross proceeds of sales and must be included in the measure of sales or use tax charged to and collected from their clients. Fees charged by interior decorators or interior designers are taxable even if they are billed to clients as an amount separate from the cost of tangible personal property on a cost plus basis. (Sections 40-23-1(a)(6), 40-23-1(a)(8), and 40-23-60(10)).	§§40-2A-7(a)(5),40-9-33, 40-23-1(a)(6), 40-23	0
810-6-181.01		personal property are a part of the gross proceeds of sales and must be included in the measure of sales or use tax charged to and collected from their clients. Fees charged by interior decorators or interior designers are taxable even if they are billed to clients as an amount separate from the cost of tangible personal property on a cost plus basis. (Sections 40-23-1(a)(6), 40-23-1(a)(8), and	§§40-2A-7(a)(5),40-9-33, 40-23-1(a)(6), 40-23	0
810-6-181.01		personal property are a part of the gross proceeds of sales and must be included in the measure of sales or use tax charged to and collected from their clients. Fees charged by interior decorators or interior designers are taxable even if they are billed to clients as an amount separate from the cost of tangible personal property on a cost plus basis. (Sections 40-23-1(a)(6), 40-23-1(a)(8), and 40-23-60(10)). (5) Interior decorators or interior designers who contract to furnish and install tangible personal property which becomes a part of realty are the users or consumers of such property and owe sales or use tax on the cost of the property so used or consumed. Property withdrawn from	§§40-2A-7(a)(5),40-9-33, 40-23-1(a)(6), 40-23	0
810-6-181.01		personal property are a part of the gross proceeds of sales and must be included in the measure of sales or use tax charged to and collected from their clients. Fees charged by interior decorators or interior designers are taxable even if they are billed to clients as an amount separate from the cost of tangible personal property on a cost plus basis. (Sections 40-23-1(a)(6), 40-23-1(a)(8), and 40-23-60(10)). (5) Interior decorators or interior designers who contract to furnish and install tangible personal property which becomes a part of realty are the users or consumed. Property withdrawn from inventory by an interior decorator or interior designer for use in performing contracts for	<u>\$\$</u> 40-2A-7(a)(5),40-9-33, 40-23-1(a)(6), 40-23	0
810-6-181.01		personal property are a part of the gross proceeds of sales and must be included in the measure of sales or use tax charged to and collected from their clients. Fees charged by interior decorators or interior designers are taxable even if they are billed to clients as an amount separate from the cost of tangible personal property on a cost plus basis. (Sections 40-23-1(a)(6), 40-23-1(a)(8), and 40-23-60(10)). (5) Interior decorators or interior designers who contract to furnish and install tangible personal property which becomes a part of realty are the users or consumers of such property and owe sales or use tax on the cost of the property so used or consumed. Property withdrawn from inventory by an interior decorator or interior designer for use in performing contracts for additions or improvements to realty must be reported as taxable withdrawals and the sales tax thereon remitted directly to the Department of Revenue. The measure of tax on withdrawals is	§§40-2A-7(a)(5),40-9-33, 40-23-1(a)(6), 40-23	0
810-6-181.01		personal property are a part of the gross proceeds of sales and must be included in the measure of sales or use tax charged to and collected from their clients. Fees charged by interior decorators or interior designers are taxable even if they are billed to clients as an amount separate from the cost of tangible personal property on a cost plus basis. (Sections 40-23-1(a)(6), 40-23-1(a)(8), and 40-23-60(10)). (5) Interior decorators or interior designers who contract to furnish and install tangible personal property which becomes a part of realty are the users or consumers of such property and owe sales or use tax on the cost of the property so used or consumed. Property withdrawn from inventory by an interior decorator or interior designer for use in performing contracts for additions or improvements to realty must be reported as taxable withdrawals and the sales tax thereon remitted directly to the Department of Revenue. The measure of tax on withdrawals is the cost of the property to the interior decorator or interior designer who withdraws the property.	<u>\$\$</u> 40-2A-7(a)(5),40-9-33, 40-23-1(a)(6), 40-23	0
810-6-1-81.01		personal property are a part of the gross proceeds of sales and must be included in the measure of sales or use tax charged to and collected from their clients. Fees charged by interior decorators or interior designers are taxable even if they are billed to clients as an amount separate from the cost of tangible personal property on a cost plus basis. (Sections 40-23-1(a)(6), 40-23-1(a)(8), and 40-23-60(10)). (5) Interior decorators or interior designers who contract to furnish and install tangible personal property which becomes a part of realty are the users or consumers of such property and owe sales or use tax on the cost of the property so used or consumed. Property withdrawn from inventory by an interior decorator or interior designer for use in performing contracts for additions or improvements to realty must be reported as taxable withdrawals and the sales tax thereon remitted directly to the Department of Revenue. The measure of tax on withdrawals is the cost of the property to the interior decorator or interior designer who withdraws the property. Except as enumerated in Rule 810-63-77, interior decorators or interior designers making additions or improvements to realty may not claim immunity or exemption from sales or use tax	<u>§\$40-2A-7(a)(5),40-9-33, 40-23-1(a)(6), 40-23</u>	0
810-6-1-81.01		personal property are a part of the gross proceeds of sales and must be included in the measure of sales or use tax charged to and collected from their clients. Fees charged by interior decorators or interior designers are taxable even if they are billed to clients as an amount separate from the cost of tangible personal property on a cost plus basis. (Sections 40-23-1(a)(6), 40-23-1(a)(8), and 40-23-60(10)). (5) Interior decorators or interior designers who contract to furnish and install tangible personal property which becomes a part of realty are the users or consumers of such property and owe sales or use tax on the cost of the property so used or consumed. Property withdrawn from inventory by an interior decorator or interior designer for use in performing contracts for additions or improvements to realty must be reported as taxable withdrawals and the sales tax thereon remitted directly to the Department of Revenue. The measure of tax on withdrawals is the cost of the property to the interior decorator or interior designer who withdraws the property. Except as enumerated in Rule 810-6-377, Interior decorators or interior designers making additions or improvements to realty may not claim immunity or exemption from sales or use tax on account of property purchased and used in connection with contracts with the federal, state,	<u>§\$40-2A-7(a)(5),40-9-33, 40-23-1(a)(6), 40-23</u>	0
810-6-181.01		personal property are a part of the gross proceeds of sales and must be included in the measure of sales or use tax charged to and collected from their clients. Fees charged by interior decorators or interior designers are taxable even if they are billed to clients as an amount separate from the cost of tangible personal property on a cost plus basis. (Sections 40-23-1(a)(6), 40-23-1(a)(8), and 40-23-60(10)). (5) Interior decorators or interior designers who contract to furnish and install tangible personal property which becomes a part of realty are the users or consumers of such property and owe sales or use tax on the cost of the property so used or consumed. Property withdrawn from inventory by an interior decorator or interior designer for use in performing contracts for additions or improvements to realty must be reported as taxable withdrawals and the sales tax thereon remitted directly to the Department of Revenue. The measure of tax on withdrawals is the cost of the property to the interior decorator or interior designer who withdraws the property. Except as enumerated in Rule 810-63-77, interior decorators or interior designers making additions or improvements to realty may not claim immunity or exemption from sales or use tax	§\$40-2A-7(a)(5),40-9-33, 40-23-1(a)(6), 40-23	0
810-6-1-81.01	Interior Designers	personal property are a part of the gross proceeds of sales and must be included in the measure of sales or use tax charged to and collected from their clients. Fees charged by interior decorators or interior designers are taxable even if they are billed to clients as an amount separate from the cost of tangible personal property on a cost plus basis. (Sections 40-23-1(a)(6), 40-23-1(a)(8), and 40-23-60(10)). (5) Interior decorators or interior designers who contract to furnish and install tangible personal property which becomes a part of realty are the users or consumers of such property and owe sales or use tax on the cost of the property so used or consumed. Property withdrawn from inventory by an interior decorator or interior designer for use in performing contracts for additions or improvements to realty must be reported as taxable withdrawals and the sales tax thereon remitted directly to the Department of Revenue. The measure of tax on withdrawals is the cost of the property to the interior decorator or interior designer who withdraws the property. Except as enumerated in Rule 810-63-77, interior decorators or interior designers making additions or improvements to realty may not claim immunity or exemption from sales or use tax on account of property purchased and used in connection with contracts with the federal, state, county, or city governments. The fact that a governmental agency has advised the interior decorator interior designer not to include tax on the invitation to bid or purchase order would not relieve the interior decorator or interior designer from liability for sales or use tax on the cost	§§40-2A-7(a)(5),40-9-33, 40-23-1(a)(6), 40-23	0
810-6-1-81.01 810-6-1-81.01		personal property are a part of the gross proceeds of sales and must be included in the measure of sales or use tax charged to and collected from their clients. Fees charged by interior decorators or interior designers are taxable even if they are billed to clients as an amount separate from the cost of tangible personal property on a cost plus basis. (Sections 40-23-1(a)(6), 40-23-1(a)(8), and 40-23-60(10)). (5) Interior decorators or interior designers who contract to furnish and install tangible personal property which becomes a part of realty are the users or consumers of such property and owe sales or use tax on the cost of the property so used or consumed. Property withdrawn from inventory by an interior decorator or interior designer for use in performing contracts for additions or improvements to realty must be reported as taxable withdrawals and the sales tax thereon remitted directly to the Department of Revenue. The measure of tax on withdrawals is the cost of the property to the interior decorator or interior designer who withdraws the property. Except as enumerated in Rule 810-63-37, interior decorators or interior designers making additions or improvements to realty may not claim immunity or exemption from sales or use tax on account of property purchased and used in connection with contracts with the federal, state, county, or city governments. The fact that a governmental agency has advised the interior decorator or interior designer not to include tax on the invitation to bid or purchase order would	§\$40-2A-7(a)(5),40-9-33, 40-23-1(a)(6), 40-23	0
	Interior Designers Interior Decorators And	personal property are a part of the gross proceeds of sales and must be included in the measure of sales or use tax charged to and collected from their clients. Fees charged by interior decorators or interior designers are taxable even if they are billed to clients as an amount separate from the cost of tangible personal property on a cost plus basis. (Sections 40-23-1(a)(6), 40-23-1(a)(8), and 40-23-60(10)). (5) Interior decorators or interior designers who contract to furnish and install tangible personal property which becomes a part of realty are the users or consumers of such property and owe sales or use tax on the cost of the property so used or consumed. Property withdrawn from inventory by an interior decorator or interior designer for use in performing contracts for additions or improvements to realty must be reported as taxable withdrawals and the sales tax thereon remitted directly to the Department of Revenue. The measure of tax on withdrawals is the cost of the property to the interior decorator or interior designer who withdraws the property. Except as enumerated in Rule 810-63-77, interior decorators or interior designers making additions or improvements to realty may not claim immunity or exemption from sales or use tax on account of property purchased and used in connection with contracts with the federal, state, county, or city governments. The fact that a governmental agency has advised the interior decorator or interior designer not to include tax on the invitation to bid or purchase order would not relieve the interior decorator or interior designer from liability for sales or use tax on the cost of materials used in fulfilling a contract with that agency for making additions or improvements to realty. (Sections 40-23-16)(10) and 40-23-60(5)). (1) The term "new or different" as used in this rule shall mean new or different insofar as the		0
	Interior Designers Interior Decorators And	personal property are a part of the gross proceeds of sales and must be included in the measure of sales or use tax charged to and collected from their clients. Fees charged by interior decorators or interior designers are taxable even if they are billed to clients as an amount separate from the cost of tangible personal property on a cost plus basis. (Sections 40-23-1(a)(6), 40-23-1(a)(8), and 40-23-60(10)). (S) Interior decorators or interior designers who contract to furnish and install tangible personal property which becomes a part of realty are the users or consumers of such property and owe sales or use tax on the cost of the property so used or consumed. Property withdrawn from inventory by an interior decorator or interior designer for use in performing contracts for additions or improvements to realty must be reported as taxable withdrawals and the sales tax thereon remitted directly to the Department of Revenue. The measure of tax on withdrawals is the cost of the property to the interior decorator or interior designer who withdraws the property. Except as enumerated in Rule 810-6-3-77, interior decorators or interior designers making additions or improvements to realty may not claim immunity or exemption from sales or use tax on account of property purchased and used in connection with contracts with the federal, state, county, or city governments. The fact that a governmental agency has advised the interior decorator or interior designer not to include tax on the invitation to bid or purchase order would not relieve the interior decorator or interior designer from liability for sales or use tax on the cost of materials used in fulfilling a contract with that agency from Raing additions or improvements to realty. (Sections 40-23-1(a)(10) and 40-23-60(5)).		0
810-6-181.01	Interior Designers Interior Decorators And Interior Designers	personal property are a part of the gross proceeds of sales and must be included in the measure of sales or use tax charged to and collected from their clients. Fees charged by interior decorators or interior designers are taxable even if they are billed to clients as an amount separate from the cost of tangible personal property on a cost plus basis. (Sections 40-23-1(a)(6), 40-23-1(a)(8), and 40-23-60(10)). (5) Interior decorators or interior designers who contract to furnish and install tangible personal property which becomes a part of realty are the users or consumers of such property and owe sales or use tax on the cost of the property so used or consumed. Property withdrawn from inventory by an interior decorator or interior designer for use in performing contracts for inventory by an interior decorator or interior designer for use in performing contracts for additions or improvements to realty must be reported as taxable withdrawals and the sales tax thereon remitted directly to the Department of Revenue. The measure of tax on withdrawals is the cost of the property to the interior decorator or interior designer who withdraws the property. Except as enumerated in Rule 810-63-77, interior decorators or interior designers making additions or improvements to realty may not claim immunity or exemption from sales or use tax on account of property purchased and used in connection with contracts with the federal, state, county, or city governments. The fact that a governmental agency has advised the interior decorator or interior designer from liability for sales or use tax on the cost of materials used in fulfilling a contract with that agency for making additions or improvements to realty. (Sections 40-23-1(a)(10) and 40-23-60(5)). (1) The term "new or different" as used in this rule shall mean new or different insofar as the ultimate purchaser is concerned. The fact that work may be performed at various stages before an item is ready for uses by the ultimate purchaser does not mean that the item is not a	§§40-2A-7(a)(5),40-9-33, 40-23-1(a)(6), 40-23	0
810-6-181.01	Interior Designers Interior Decorators And Interior Designers	personal property are a part of the gross proceeds of sales and must be included in the measure of sales or use tax charged to and collected from their clients. Fees charged by interior decorators or interior designers are taxable even if they are billed to clients as an amount separate from the cost of tangible personal property on a cost plus basis. (Sections 40-23-1(a)(6), 40-23-1(a)(8), and 40-23-60(10)). (S) Interior decorators or interior designers who contract to furnish and install tangible personal property which becomes a part of realty are the users or consumers of such property and owe sales or use tax on the cost of the property so used or consumed. Property withdrawn from inventory by an interior decorator or interior designer for use in performing contracts for additions or improvements to realty must be reported as taxable withdrawals and the sales tax thereon remitted directly to the Department of Revenue. The measure of tax on withdrawals is the cost of the property to the interior decorator or interior designer who withdraws the property. Except as enumerated in Rule 810-63-77, interior decorators or interior designers making additions or improvements to realty may not claim immunity or exemption from sales or use tax on account of property purchased and used in connection with contracts with the federal, state, county, or city governments. The fact that a governmental agency has advised the interior decorator or interior designer not to include tax on the invitation to bid or purchase order would not relieve the interior decorator or interior designer from liability for sales or use tax on the cost of materials used in fulfilling a contract with that agency for making additions or improvements to realty. (Sections 40-23-1(a)(10) and 40-23-60(5)). (1) The term "new or different" as used in this rule shall mean new or different insofar as the ultimate purchaser is concerned. The fact that work may be performed at various stages before an item is ready for use by the ultimate purchaser does n	§§40-2A-7(a)(5),40-9-33, 40-23-1(a)(6), 40-23	0
810-6-181.01	Interior Designers Interior Decorators And Interior Designers	personal property are a part of the gross proceeds of sales and must be included in the measure of sales or use tax charged to and collected from their clients. Fees charged by interior decorators or interior designers are taxable even if they are billed to clients as an amount separate from the cost of tangible personal property on a cost plus basis. (Sections 40-23-1(a)(6), 40-23-1(a)(8), and 40-23-60(10)). (5) Interior decorators or interior designers who contract to furnish and install tangible personal property which becomes a part of realty are the users or consumers of such property and owe sales or use tax on the cost of the property so used or consumed. Property withdrawn from inventory by an interior decorator or interior designer for use in performing contracts for inventory by an interior decorator or interior designer for use in performing contracts for additions or improvements to realty must be reported as taxable withdrawals and the sales tax thereon remitted directly to the Department of Revenue. The measure of tax on withdrawals is the cost of the property to the interior decorator or interior designer who withdraws the property. Except as enumerated in Rule 810-63-77, interior decorators or interior designers making additions or improvements to realty may not claim immunity or exemption from sales or use tax on account of property purchased and used in connection with contracts with the federal, state, county, or city governments. The fact that a governmental agency has advised the interior decorator or interior designer from liability for sales or use tax on the cost of materials used in fulfilling a contract with that agency for making additions or improvements to realty. (Sections 40-23-1(a)(10) and 40-23-60(5)). (1) The term "new or different" as used in this rule shall mean new or different insofar as the ultimate purchaser is concerned. The fact that work may be performed at various stages before an item is ready for uses by the ultimate purchaser does not mean that the item is not a	§§40-2A-7(a)(5),40-9-33, 40-23-1(a)(6), 40-23	0

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by 6 -5 debt. case training and the fact that the case in an expectation of a charactery in the plant of the case in the case of the case	Rule Citation	Short Description	Regulatory Text (1) Sales to dealers at wholesale. Sales of tangible personal property are sales at wholesale, not	Statutory Authoity	Regulatory Restrictions
Tennised access and risk investory for act and excellentation in connection with the purposes. Interest of form of active street and the purposes of the purp					
the Control of the Co					
Separative of Enteriors. The self-size consistent would be all compared for the confidence of the self-size control of th			for the personal use or consumption of the dealer. Such withdrawals shall be reported on the		
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Other drops greate work to be control with a propriet control manufacture control manu					
blatts, with terms with the set for classifier in the repetiting process. The machine depresentation of the control of the con	810-6-189.02	Licensed Dealers, Sales To		§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-1-(a)(8);	0
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	810-6-1106 810-6-1110.01				0

Bula Citatian	Chart Description	Parallel and Total	Charles and Australia	# of Discretionary
Rule Citation	Short Description	Regulatory Text Occasional Sale. Property acquired for use or consumption may be sold tax free at a private sale	Statutory Authoity	Regulatory Restrictions
		completely disassociated from any retail business which may be operated by the seller. (Attorney		
810-6-1111	Occasional Sale	General Opinion Price, May 12, 1937.)	§40-23-31	0
810-6-1112	Signs	(4)(a) The taxpayer <u>must</u> be a contractor.	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-30, 40-	0
810-6-1112	Signs	(4)(b) The materials <u>must</u> be building materials.	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-30, 40-	0
810-6-1112	Signs	(4)(c) The materials must become a part of the real estate. See Department of Revenue v. James (5) In some instances the sign dealer will be in a dual business, both selling and building signs.	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-30, 40-	0
		When both parts of the business are substantial rather than incidental, the dealer should be set		
		up to purchase all material at wholesale, tax free, and pay tax directly to the department on sales		
		and withdrawals. See Rule 810-6-156, Dual Business and Rule 810-6-129, Building Materials		
810-6-1112	Signs	Manufactured by Contractors.	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-30, 40-	0
810-6-1112	Signs	(6) Billboard advertising is a service and is not subject to sales tax. The provider of billboard (4) Where the painter is in such dual business and his records are not kept to reveal sales and the	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-30, 40-	0
		cost of property used in contract painting, he shall be required to pay sales or use tax on all of his		
		purchases and, in addition, will be required to report and pay sales tax on all of his sales of		
810-6-1114	Painters	property at retail.	§§40-23-31, 40-23-83	0
810-6-1118	Peddlers, Truckers	(1) Peddlers and/or truckers making retail sales of tangible personal property must apply for and	§40-23-31	0
		(2) Peddlers and truckers are to be licensed under the sales tax law only when they have an		
		established place of business or when they have a well-established and continuous business confined to a certain area or route. Peddlers and truckers having no fixed place of business may,		
		as a condition precedent to obtaining a sales tax license under the sales tax law, be required to		
810-6-1118	Peddlers, Truckers	furnish the bond provided for in Code of Ala. 1975, §40-23-24, as amended. §40-23-24.	§40-23-31	0
		(3) The materials and chemicals used or consumed by the seller of photographic prints, blueprints,		
	L	etc., but not becoming a component thereof, are purchased at retail by the seller and are subject		
910 6 1 110	Photographs, Photostats,	to the sales or use tax, whichever may apply at the time of such purchase. (Sections 40-23-1(a)(10) and 40-23-60-(5))	\$\$40.24.7(a)(E), 40.22.4(-)(a)b, 40.22.2(b)	_
810-6-1119	Blueprints, Etc	and 40-23-60-(5)) (5) Photographic prints, blueprints, or other images sold to an advertising agency for use in the	§§40-2A-7(a)(5), 40-23-1(a)(9)b, 40-23-2(1), 4	0
		performance of a contract are purchased at retail by the advertising agency and are subject to the		
	Photographs, Photostats,	sales or use tax, whichever may apply at the time of such purchase. (See Rule 810-6-102, entitled		
810-6-1119	Blueprints, Etc	Advertising Agencies.)	§§40-2A-7(a)(5), 40-23-1(a)(9)b, 40-23-2(1), 4	0
		(6) The gross proceeds of services provided by photographers, including but not limited to sitting		
		fees and consultation fees, even when provided as part of a transaction ultimately involving the		
		sale of one or more photographs are exempt from sales and use tax, so long as the exempt services are separately stated to the customer on a bill of sale, invoice, or like memorialization of		
		the transaction. For transactions occurring before October 1, 2017, neither the Department of		
		Revenue nor the local tax officials may seek payment for sales or use tax not collected. With		
		regard to such transactions in which sales or use tax was collected and remitted on services		
	Photographs, Photostats,	provided by photographers, neither the taxpayer nor the entity remitting the tax shall have the		
810-6-1119	Blueprints, Etc	right to seek a refund of such tax.	§§40-2A-7(a)(5), 40-23-1(a)(9)b, 40-23-2(1), 4	0
		Pig And Scrap Iron. When a manufacturer of iron pipe withdraws pig and scrap iron from his raw		
810-6-1123	Pig And Scrap Iron	materials stock to be used by him in casting machine parts for his use, he must add the cost of such materials into his gross proceeds of sales. (Issued January 1951.)	§40-23-31	0
810-0-1125	Pig Aliu Scrap Iroli	(1) The total receipts accruing from the operation of places of amusement or entertainment are	940-23-31	0
		subject to the sales tax. Taxable gross receipts from places of amusement shall include receipts		
		from admissions, service charges, amusement devices, musical devices, amounts paid to		
		participate or engage in specific activities, and receipts from parking facilities when made		
		available at the place of amusement for the convenience of patrons. Taxable gross receipts shall		
		also include advertising receipts received from promotional sponsors where the sponsor purchases the right to give away general admission tickets or passes to a specific activity. Receipts		
		received from third party advertisers relating to advertising space on billboards, scoreboards,		
		fences, programs or tickets, or to radio or television time not in conjunction with the right to give		
		away general admission tickets or passes would not be subject to sales tax. (State of Alabama v.		
		Huntsville Baseball Club, Inc. and Birmingham Baseball Club, Inc. (Admin. Law Div. Docket No. S. 92		
810-6-1125	Place Of Amusement	208 & S. 92-170, decided January 18, 1995))	§§40-23-31, 40-23-83, 40-23-2(2), 40-23-26	0
		(2) Sales tax shall be collected as a separate item from the consumer at the amusement rate of tax based on the price of admission to the place of amusement. Where the tax is not stated and		
		collected separately, the total amount of the admission price shall be used as the measure of the		
		tax. A deduction for the sales tax included in the price of admission will be allowed in computing		
		the tax due whenever the business has permanently displayed a sign showing the admission price		
		and the amount or amounts of tax due within the view of persons paying the admission, or where		
		the tickets used in connection with the transactions have plainly printed on the face the		
		admission price and, as a separate item, the amount of sales tax due. Likewise, sales tax shall not be backed-out of amounts received from amusement or musical devices where the business has		
		failed to permanently display a sign showing the price and the amount of sales tax due. The		
		federal amusement tax collected as a separate item shall not be included in the measure of the		
810-6-1125	Place Of Amusement	sales tax. (Section 40-23-26)	§§40-23-31, 40-23-83, 40-23-2(2), 40-23-26	0
	1	(5) Public primary and secondary schools shall collect sales tax on admissions to athletic contests		
910 6 1 125	Place Of Amuseums -+	which they conduct; but, instead of remitting the tax collected to the Department of Revenue, the	8840 22 21 40 22 82 40 22 2/2) 40 22 25	
810-6-1125	Place Of Amusement	tax shall be retained by the school and used by the school for school purposes. (6) Private or nonpublic primary and secondary schools shall collect and remit sales tax to the	§§40-23-31, 40-23-83, 40-23-2(2), 40-23-26	0
		Department of Revenue on their gross receipts from athletic contests which they conduct.		
		Effective July 1, 2006, pursuant to Act #2006-602, private or nonpublic primary and secondary		
		schools shall continue to collect sales tax on admissions to athletic contests which they conduct;		
		but, instead of remitting the tax collected to the Department of Revenue, the tax shall be retained		
810-6-1125	Place Of Amusement	by the school and used by the school for school purposes. (Section 40-23-2(2))	§§40-23-31, 40-23-83, 40-23-2(2), 40-23-26	0
		(7) The sales tax levied in Section 40-23-2(2) does not apply to admissions to any football playoff conducted by or under the auspices of the Alabama High School Athletic Association. Taxes on		
		admissions to these football playoffs shall continue to be collected; but, rather than being		
		remitted to the Department of Revenue, the taxes collected shall be retained by the collecting		
		schools and used for school purposes. Effective July 1, 2006, pursuant to Act #2006-602, this		
	1	exemption and retention of the sales tax collected shall apply to any athletic event conducted by		
810-6-1125	Place Of Amusement	or under the auspices of the Alabama High School Athletic Association.	§§40-23-31, 40-23-83, 40-23-2(2), 40-23-26	0
		(1) The term "golf course open to the public" as used in this regulation shall mean any golf course, except those owned and operated by the State of Alabama or a county or incorporated		
	Amusement Tax Due On Fees			
	Collected By Golf Courses	a fee. However, the following policies or activities shall not cause an otherwise private golf course		
	Open To The Public	to be classified as a golf course open to the public:	§40-23-31	0
810-6-1125.01				
810-6-1125.01	Amusement Tax Due On Fees			
810-6-1125.01 810-6-1125.01		(6) The provisions of this rule shall become effective October 1, 1993.	§40-23-31	

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
		Materials used in the construction of pole lines for the transmission of electric power and	, , , , , , , , , , , , , , , , , , , ,	
		telephone, telegraph, radio, and television signals are building materials. These materials are purchased at retail subject to sales or use tax, whichever may apply, by the persons who erect the		
		pole lines into place by attaching to real property. These materials include poles, lines, lightning		
		arresters, circuit breakers, switch gear, all pole accessories and also include, all the materials and equipment used in the construction of substations. This class of materials is subject to tax at the		
010 5 1 125	Dala Lina Construction	four percent rate with the exception of transformers and amplifiers which are taxable at the	5540 22 24 40 22 02	
810-6-1126	Pole Line Construction	machine rate of one and one-half percent. (1) Effective November 14, 1983, the U.S. Postal Service's procedures regarding uniform purchases	§§40-23-31, 40-23-83	0
		for postal employees require vendor invoices to be made out directly to the Postmaster who, upon approval of the purchase by the employee, forwards the invoices to the Postal Data Center		
		for certification and payment. Postal Service employees make no payment and handle none of the		
810-6-1128	Postal Uniforms	money at any time. (Postal Bulletin No. 21425 dated October 6, 1983, and Postal Bulletin No. 21547 dated January 2, 1986.)	§§40-23-31, 40-23-83	0
010 0 1 .120	1 Ostal Olillornis	(2) Sales to consumers of printed matter such as catalogs, books, letterheads, invoice forms,	3340 23 31, 40 23 63	0
		envelopes, folders, advertising circular, and the like by printers or others engaged in selling printed matter are subject to the sales tax. A printer may not deduct from the selling price of such		
		tangible personal property charges for the labor or service of performing the printing even though		
		such labor or service charges may be billed to the customer separately from the charge for the stock. Such labor or service is embodied in and becomes a part of the tangible personal property		
810-6-1130	Printers	sold.	§40-23-31	0
		(3) Where printers purchased from the United States Post Office stamped cards and envelopes and print thereon various legends for customers, the printers must pay sales tax measured by		
		their gross proceeds of sales of the printed cards or envelopes to the customers. Such cards and		
		envelopes constitute tangible personal property and, if they are not resold by such customers, the sales by the printers are at retail. Such printers will not be required to pay sales tax on the amount		
810-6-1130	Printers	of the postage where stated separately in billing to customers.	§40-23-31	0
		(5) Sales of materials to printers are at wholesale, tax free, when such materials become a component of the printed matter produced for sale. The machines used in the printing come		
		within the machine levy and are taxed at the one and one-half percent rate. The supplies,		
		materials, and equipment not becoming a component of the product sold or not constituting a machine used in manufacturing are subject to the sales or use tax, whichever may apply, at the		
810-6-1130	Printers	general rate of four percent. (1) Except as noted in paragraphs (2) and (3) below, manufacturers, compounders, and processors	§40-23-31	0
		shall include in taxable sales reported for sales tax purposes the costs of materials purchased at		
	Withdrawals Of Products Manufactured, Compounded,	wholesale which have become ingredients or components of products manufactured or compounded for sale by them but which are withdrawn from stock for their own use or		
810-6-1131	Or Processed For Sale.	consumption.	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-1(a)(8),	0
		Well pumps when installed become realty along with well casing, pump house, well connections, etc. The person who installs the pump is the purchaser at retail who <u>must</u> pay sales tax or use tax,		
810-6-1134	Pumps	as the case <u>may</u> be. §40-23-1(10).	§§40-23-31, 40-23-83	0
	Raw Materials And Supplies	(1) Subject to the criteria outlined in Sales and Use Tax Rule 810-6-180 entitled Ingredient or Component of Product Manufactured or Compounded for Sale, ingredients or materials which are		
040.54.407	Purchased By Manufacturers	purchased by manufacturers or compounded for sale may be purchased at wholesale, tax free, by	5540 22 24 40 22 22 40 22 4/ Ve) 40 22	
810-6-1137	And Compounders	such manufacturers or compounders. (Sections 40-23-1(a)(9)b and 40-23-60(4)b). (2) Sales of rebuilt tracks, idlers, and rollers by the repairman-dealer are subject to sales or use	§§40-23-31, 40-23-83, 40-23-1(a)(9)c, 40-23-6	0
810-6-1138	Rebuilding Of Tracks, Idlers, And Rollers	tax. The repairman-dealer shall compute sales or use tax on the total sales price and collect the tax from the person to whom the rebuilt item is sold. (40-23-1(a)(6) and 40-23-60(10)).	§§20-2A-7(a)(5), 40-23-1(2), 40-23-31, 40-23-	0
810-0-1138		(3) Where a repairman-dealer (i) rebuilds tracks, idlers and rollers that are part of the repairman-	3920-2A-7 (a)(3), 40-23-1(2), 40-23-31, 40-23-	U
810-6-1138	Rebuilding Of Tracks, Idlers, And Rollers	dealer's own stock of goods for sale and (ii) rebuilds tracks, idlers, and rollers belonging to others, the following shall apply:	§§20-2A-7(a)(5), 40-23-1(2), 40-23-31, 40-23-	0
		(3)(a) Sales or use tax shall be paid by the repairman-dealer to the supplier on all purchases of	33-2 (-)(-)(-)	
		materials used in rebuilding the tracks, idlers, and rollers unless the repairman-dealer elects to claim the exemption provided by §40-23-1(a)(9)(k) for materials purchased or withdrawn for use in		
	Rebuilding Of Tracks, Idlers, And Rollers	rebuilding tracks, idlers and rollers which are part of the repairman-dealer's stock of goods for	\$\$20.24.7/-\/F\\ 40.22.4/2\\ 40.22.24.40.22	0
810-6-1138	Alla Rollers	sale. (3)(b) If the repairman-dealer elects to claim the exemption in Section 40-23-1(a)(9)k, all materials	§§20-2A-7(a)(5), 40-23-1(2), 40-23-31, 40-23-	0
		becoming a part of the rebuilt tracks, idlers, and rollers shall be purchased at wholesale tax-free by the repairman-dealer and the repairman-dealer shall maintain suitable records to distinguish		
		between the materials used in rebuilding the tracks, idlers, and rollers offered for sale by the		
		repairman-dealer and the materials used by the repairman-dealer in rebuilding the tracks, idlers, and rollers of others. If suitable records are maintained, the repairman-dealer shall collect and		
		remit sales tax on sales of rebuilt tracks, idlers, and rollers in accordance with paragraph (2) and		
810-6-1138	Rebuilding Of Tracks, Idlers, And Rollers	shall compute and pay sales on the cost of the materials withdrawn and use in the rebuilding tracks, idlers, and rollers belonging to others.	§§20-2A-7(a)(5), 40-23-1(2), 40-23-31, 40-23-	0
		(3)(c) In the event suitable records are not kept by the repairman-dealer to determine which materials are used in rebuilding tracks, idlers, and rollers offered for sale by the repairman-dealer,	,,,,	
		then all materials used by the repairman-dealer shall become a taxable withdrawal by the		
	Rebuilding Of Tracks, Idlers,	repairman-dealer. The sales tax due on withdrawals by the repairman-dealer shall be computed on the purchase price or cost to the repairman-dealer of the materials withdrawn for use. (§40-23-		
	And Rollers	1(a)(10)).	§§20-2A-7(a)(5), 40-23-1(2), 40-23-31, 40-23-	0
		(4) Where any used track, idler, or roller which is a part of an automotive vehicle, truck trailer, semitrailer or house trailer is taken in trade, or in a series of trades, as a credit or part payment on		
		the sale of a new or rebuilt track, idler, or roller, the sales and use tax shall be paid on the net		
	Rebuilding Of Tracks, Idlers,	difference, that is, the price of the new or used track, idler, or roller sold less the credit for the used track, idler, or roller taken in trade. See Rule 810-6-122 entitled Barter, Exchange, Trade Inc.		
810-6-1138	And Rollers	(§40-23-2(1)).	§§20-2A-7(a)(5), 40-23-1(2), 40-23-31, 40-23-	0
		Recordings Purchased For Use With Musical Devices. Recordings purchased for use in operating musical devices are subject to sales or use taxes whichever may apply. When such recordings have		
	Recordings Purchased For Usa	served their purpose in connection with the operation of musical devices and are sold at retail as used recordings as a regular course of business by the machine operators, such sales are subject		
810-6-1140	With Musical Devices	to sales tax. §40-23-1(10).	§§40-23-31, 40-23-83	0
		(1) The operator of a repair shop who sublets a part or all of a repair job purchases at wholesale tax free the repair parts installed by the outside or sub-repairman. The shop operator shall bill		
		such repair parts to his customers separately from any charges for labor and services and report		
810-6-1141	Repairs, Outside Or Sublet	and pay sales tax only on the retail sales price of such parts. Provided however, where repair parts are not separately billed, sales tax shall be paid on the total charge for the job.	§40-23-31	n
	-, suc, defined on subject	(1) Tire repairmen shall collect and remit sales tax on total charges for recaps, retreads, and the		
		major repairs; such as sectional, reinforcement, and spot repairs. Materials used in recapping, retreading, and major repairing are purchased at wholesale, tax free. Machines used directly in		
910 6 4 44	Donaire To Tires As 17	recapping, retreading, and major repairing are taxed at the special one and one-half percent rate	£\$40.22.24.40.22.02	
810-6-1144	Repairs To Tires And Tubes	levied on machines. (2) Tire repairmen shall not collect sales tax on charges for tube and minor tire repairs. Materials	§§40-23-31, 40-23-83	0
910 6 1 144	Repairs To Tires And Tubes	used in making tube and minor tire repairs are taxable to the repairmen. Machines used solely in	8840 22 21 40 22 92	_
810-6-1144	nepairs to thes And Tubes	making case and minor the repairs are taxable to the repairmen at the general rate of 4 percent.	§§40-23-31, 40-23-83	l U

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
810-6-1144	Repairs To Tires And Tubes	(3)(a) Where the repairman uses repair materials for tube and minor tire repairs only, he shall pay tax thereon to his supplier; or if purchased outside of Alabama from a supplier who does not collect Alabama tax, he shall pay the tax direct to the Department of Revenue as use tax.	§§40-23-31, 40-23-83	regulatory restrictions
		(3)(b) Where the repairman does recapping, retreading, and major repairing as well as tube and minor tire repair, he may purchase at wholesale all materials used in tire and tube repairing; then shall pay sales tax direct to the Department of Revenue on the cost price of materials withdrawn		
810-6-1144	Repairs To Tires And Tubes Rural Electrification Authority	for use in tube and minor tire repairing. Cooperatives set up under authority of United States Rural Electrification Laws are not instrumentalities of any governmental body. All purchases are subject to the sales and use tax,	§§40-23-31, 40-23-83	
810-6-1148	(REA)	whichever may apply, except when otherwise specifically exempted. §40-23-1(10). (1) A shoe repair shop renders a service and also sells tangible personal property. A job which does not involve a sale of tangible personal property but merely represents the rendering of service does not require the payment of sales tax. In any transaction where tangible personal property is	§§40-23-31, 40-23-83	
810-6-1166	Shoe Repairs	sold sales tax applies to the full purchase price without any deduction for labor or service. Table Wine Tax. Whether billed separately to the purchaser or included in a lump sum selling	§40-23-31	C
810-6-1168	Table Wine Tax	price; the table wine tax levied pursuant to Code of Ala. 1975, §28-7-16, may not be excluded from the measure of sales or use tax. [2] In order to be exempt from the tax, some of the members of the society, association, guild, or	§§40-23-31, 40-23-83	C
810-6-1170	Theatrical Productions, Symphonies, Etc	workshop group must take an active part in the concert or production such as director, musician, or actor. §40-23-4(25) [3](a) Where untreated cross ties or timbers are purchased from outside this state and also	§40-23-31	
810-6-1172	Taxability Of Cross Ties And Timbers	creosoted outside this state and subsequently brought into this state for use, the measure of the use tax shall be the cost of the untreated ties or timbers plus the cost of creosoting. (Section 40-23-60(5), Code of Ala. 1975)	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-23-2	(
810-6-1172	Taxability Of Cross Ties And Timbers	(1)(b) Where untreated cross ties or timbers are purchased from outside this state and brought into this state and creosoted within this state prior to their use, the measure of the use tax shall be the cost of the untreated ties and timbers since the materials used in creosoting the ties or timbers are taxable when purchased or withdrawn by the person performing the service. (Section 40-23-60(5)).	\$§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-23-2	
810-6-1173	Tin Shops	(2) As contractors making additions to real property, tax should be paid on the cost price of	§\$40-23-31, 40-23-83	
810-6-1173	Tin Shops	(4) As repairmen, the sales tax is due on the cost of materials and supplies used or the sales price of the property transferred in the transactions, as the case may be. (See rule entitled Materials Used in Repairing, for ruling with regard to use and sale of materials used in repairing.) §40-23- 11(10).	§§40-23-31, 40-23-83	
810-6-1174	Tobacco Tax	Tobacco Tax. Whether billed separately to purchaser or included in a lump sum selling price; state, county, and municipal tobacco excise taxes may not be excluded from the measure of sales or use tax. (40-23-1(a)(6), 40-23-1(a)(8).	§§40-23-31, 40-23-83	0
810-6-1175	Top Soil, Fill Dirt, Sand And Gravel	(1) Sales of top soil, fill dirt, sand, and gravel are subject to sales tax, the tax to be measured by the amounts received from such sales including charges for transportation furnished by the seller. These materials are sold in every instance where they are supplied to tenants, landowners, builders, or contractors for a consideration, for use in making additions or alterations to real property. Suppliers may not, for tax purposes, claim to furnish these materials free where charges are made for services such as hauling, loading and handling. The measure of the tax is the amount received by the supplier without any deduction for labor or services which go into producing and delivering the materials regardless of the fact that such transportation, labor, or service may be billed as separate items.	§40-23-31	c
	Trade Stamps And Trade	Trade Stamps And Trade Coupons. When making a sale of tangible personal property where as an incident thereto trade stamps or trade coupons are issued free to the purchaser, the seller shall collect and remit sales tax measured by the total amount paid by the purchaser. The seller shall not deduct from the total amount paid by the purchaser any amount on account of the value of the stamps or coupons issued nor, where the trade stamps or trade coupons have a fixed redemption value and are issued free based on a fixed ration of stamp or coupon value to the sales price, shall the seller be required to add the value of the trade stamps or trade coupons issued to the total amount paid by the purchaser before computing, collecting, and remitting the		
810-6-1176	Coupons	sales tax. (Section 40-23-1(a)(6), Code of Ala. 1975) (1) The exchange of a premium for trading stamps is deemed to be a sale at retail. This exchange is subject to the sales tax. The amount of tax is to be measured by the fair retail market value of the premium. Where the trading stamps have been given a fixed value, the measure of the tax shall not be less than the fixed value of the trading stamps used in exchange. If, however, the fair retail market value of the premium is more than the fixed value of the trading stamps required for its redemption, the measure of the tax shall be the fair market value, rather than the fixed value of the stamps. The premiums used to redeem trading stamps are purchased at wholesale, tax free.	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-31	
810-6-1177 810-6-1178	Trading Stamps Transportation Charges	§40-23-2(1). (1) Where a seller delivers tangible personal property in his own equipment or in equipment	§40-23-31 §§40-23-31, 40-23-83	(
810-6-1178	Transportation Charges	(2) Where delivery of tangible personal property is made by common carrier or the U.S. Postal Service, the transportation charges shall not be subject to sales or use tax if billed as a separate item and paid directly or indirectly by the purchaser. To be excluded from the measure of tax, these transportation charges must be separate and identifiable from other charges. Transportation charges are not separate and identifiable if included with other charges and billed as "shipping and handling" or "postage and handling," Indirect payment of the transportation charges shall include those instances where the seller prepays the freight to the common carrier or U.S. Postal Service and is reimbursed by the purchaser.	§§40-23-31, 40-23-83	
		(3) Where a seller contracts to sell and deliver tangible personal property to some designated place and makes arrangements for delivery of the property by means other than a common carrier or the U.S. Postal Service, the transportation charges shall be considered a part of the selling price subject to sales or use tax. Said transportation charges are taxable even if billed		
810-6-1178 810-6-1179	Transportation Charges Transportation Costs, Sellers	separately. Transportation Costs, Sellers. In no event may a seller deduct costs of bringing property to his	§§40-23-31, 40-23-83 §40-23-31	(
810-6-1179		Truck Trailers And Semitrailers. The term "semitrailers" in the Sales and Use Tax Laws shall include semitrailers designed and intended for use in connection with trucks and highway tractors ordinarily used for highway hauling; also luggage, boat, utility, camper, and travel semitrailers designed primarily to be drawn by passenger automobiles. A semitrailer may be pulled by any type automotive vehicle and be taxed at the automotive rate of 2%. A trailer must be pulled by a truck or truck tractor to be taxed at the automotive rate.	§\$40-23-2(4), 40-23-31	
	Sales Of Tangible Personal Property Through Vending	(1) Sales tax is due on sales of tangible personal property sold through vending machines operated by coins, currency, credit cards, slugs, tokens, or other media of exchange. The retail operator of vending machines shall report and pay sales tax on the operator's total gross receipts from sales through vending machines without any deduction for commissions or rental charges paid to a person on whose property the machines are located. Sales tax may be removed from the retail vending machine operator's total gross receipts from vending machine sales before computing sales tax due. (State of Alabama v. Automatic Sales, 277 Ala. 63, 167 So.2d 146 (1964)) (Sections		
810-6-1183.02	Machines.	40-23-1(a)(6), 40-23-1(a)(8), 40-23-2(1), and 40-23-2(5), Code of Ala. 1975)	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-1(a)(8),	(
810-6-1183.02	Sales Of Tangible Personal	(3) Except as noted in (a) below, the wholesale supplier of property sold through vending	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-1(a)(8),	

				# of Discretionary
Rule Citation	Short Description	Regulatory Text	Statutory Authoity	Regulatory Restrictions
		(3)(a) Where a licensed or unlicensed retail operator purchases property for resale through		
		vending machines and retains title to the property in the vending machines, the wholesale		
		supplier and the retail operator may agree that the wholesale supplier will service the machines,		
		collect the receipts from the machines, and collect and pay sales tax to the Department of		
		Revenue on the vending machine sales. The payment of all applicable sales tax to the Department		
	Sales Of Tangible Personal	of Revenue by the wholesale supplier shall discharge both the supplier and the licensed or unlicensed retail operator from any additional sales tax liability with respect to sales through the		
	Property Through Vending	vending machines covered by the agreement. The payment of a rental fee on the machines by the		
810-6-1183.02	Machines.	retail operator to the wholesale supplier shall not affect the validity of the agreement.	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-1(a)(8),	0
		(4) A wholesale supplier of property sold through vending machines shall maintain records which		
		show the sales tax license number of every purchaser who purchases property at wholesale. These records may be maintained on a ledger or other suitable book, in a separate card index, on each		
	Sales Of Tangible Personal	individual invoice, or in a computerized record keeping system. Each wholesale invoice shall show		
	Property Through Vending	the complete name and address of the wholesale purchaser. Invoices made out to "cash" shall		
810-6-1183.02	Machines.	always be considered retail sales invoices. (Section 40-23-9).	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-1(a)(8),	0
810-6-1183.02	Sales Of Tangible Personal	(6) The provision in paragraph (2)(a) regarding the proper measure of tax to be used in computing	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-1(a)(8),	0
		(1) Other than the exceptions noted in paragraphs (2), (3), (4) and (5) below, the seller is liable for		
		sales or use tax on any sales for which the seller fails to collect the appropriate sales or use tax due. It is the seller's duty under the Sales and Use Tax Laws to know the general and customary		
		business of the customer and to collect the amount of tax due. The seller is not, however,		
		expected to follow each article of goods sold to its final use; therefore, the seller is not to be held		
		accountable for an isolated transaction made by the customer or for an isolated use of property		
	Sollor Solls Tay From At The	by the customer. Where a seller sells to a customer who both uses and sells from the same stock		
810-6-1184	Seller Sells Tax Free At The Seller's Risk	of goods, the seller may sell, tax free, at wholesale all of the goods so used and resold. (Sections 40-23-26 and 40-23-67, Code of Ala. 1975)	§§40-2A-7(a)(5), 40-23-4(a)(2), 40-23-4(a)(4),	0
220 0 2 .104	2237 3 11131	(2) Veterinarians in many instances make retail sales of medicines, vaccines and other supplies.	55 (a)(5), 10 25 4(a)(2), 40 25 4(a)(4),	
		Veterinarians who make retail sales shall apply for and obtain a sales tax license. Further, these		
	L	veterinarians shall collect sales tax from their customers and remit the tax to the Department of		
810-6-1186	Veterinarians	Revenue.	§§40-2A-7(a)(5), 40-23-4(a)(29), 40-23-31, 40	0
810-6-1186	Veterinarians	(3) Veterinarians who have obtained a sales tax license shall purchase all medicines, equipment, (4) With respect to purchases from suppliers other than veterinarian supply houses, veterinarians	§§40-2A-7(a)(5), 40-23-4(a)(29), 40-23-31, 40	0
1		who have obtained a sales tax license shall pay tax to the supplier on items purchased for use or		
]		consumption and not for resale. Examples of such items include, but are not limited to,		
		equipment, office supplies, and office furniture. Items purchased for resale from suppliers other		
040.5.4.405	\/i	than veterinarian supply houses shall be purchased tax-free and the veterinarian shall compute	CC 40 04 7/ V/T) 40 00 4/ V/DO) 40 00 04 40	
810-6-1186	Veterinarians	and pay sales tax on withdrawals and collect and remit sales tax on retail sales to customers. (5) The sale, use, storage, or consumption of all antibiotics, drugs, serums, vaccines, and other	§§40-2A-7(a)(5), 40-23-4(a)(29), 40-23-31, 40	Ü
		medications used in the commercial production and growing of fish, livestock, and poultry is		
		exempt form sales and use tax. This exemption does not apply to medications for dogs, cats, or		
		any other animal which does not qualify as fish, livestock, or poultry. When antibiotics, drugs,		
		serums, vaccines, and other medications are used for both taxable and exempt purposes, the		
		veterinarian must maintain adequate records to substantiate the exempt usage; otherwise tax shall be due on all antibiotics, drugs, serums, vaccines, and other medications regardless of how		
810-6-1186	Veterinarians	used.	§§40-2A-7(a)(5), 40-23-4(a)(29), 40-23-31, 40	0
810-6-1186.04	Warehousemen, Sales To	(1) All property purchased for use in operating places of storage is subject to sales or use tax,	§§40-23-31, 40-23-83	0
		(2) Note, however, that warehousemen may also be engaged in the business of selling, processing,		
		or manufacturing for sale, in which event the supplies and equipment used in such activities will be taxable or not in accordance with the rules applying to the use of property for such purposes.		
810-6-1186.04	Warehousemen, Sales To	§40-23-1(10).	§§40-23-31, 40-23-83	0
	·	Warranty Contracts - Replacements Of Articles. Where an unsatisfactory article is returned to the		
		seller for replacement or repair under a warranty contract between the seller and his customer		
		and the new article is given in exchange or defective parts are replaced at a reduced price, the		
		amount of sales tax on such exchange or replacement shall be measured by the reduced price plus the fair and reasonable market value of any unsatisfactory article or part kept by the seller. In		
	Warranty Contracts -	instances where there is no charge for the article given in exchange or for the replacement parts		
810-6-1187	Replacements Of Articles	no tax is due. §40-23-2(1).	§40-23-31	0
810-6-1196	Withdrawals From Inventory	(2) The transactions in (a) and (b) below <u>shall not</u> be deemed or considered to constitute a	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-1(a)(8),	0
]		(5) The sales tax due on taxable withdrawals shall be computed and paid by the person, firm, or		
		corporation withdrawing the property. The measure of the sales of tax due on taxable withdrawals		
		is the price paid for the property by the person, firm, or corporation withdrawing same. Alabama		
		sales tax becomes due at the time and place of the withdrawal of tangible personal property from		
	Magabadan and S	inventory. Alabama sales tax is due on tangible personal property withdrawn from inventory in	CC+0 0+ 7/ VE)/ V	
810-6-1196	Withdrawals From Inventory	Alabama regardless of where the property so withdrawn is used or consumed. (1) The term "camp" as used in this rule shall mean a facility providing lodgings, meals, and	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-1(a)(8),	0
		educational and recreational opportunities primarily for the benefit of children, students, and		
		nonprofit organizations, and not members of the general public. The term "camp" as used in this		
	Sales Taxes Paid By Certain	rule shall not include any facility that does not qualify for the lodgings tax exemptions contained		
810-6-1197	Camps	in Sections 40-26-1(b)(ii) or 40-26-1(b)(iii), Code of Ala. 1975.	§§40-2A-7(a)(5), 40-23-1(a)(9),40-23-1(a)(10)	0
810-6-1197	Sales Taxes Paid By Certain	(2) The term "department" as used in this rule <u>shall</u> mean the Alabama Department of Revenue. (4) The furnishing of food, food items, T-shirts, caps, gym bags, and similar items by a camp,	§§40-2A-7(a)(5), 40-23-1(a)(9),40-23-1(a)(10)	0
		without a separate charge therefor, to children or students, members of a child or student's		
		family, members and guests of nonprofit organizations, or other persons in conjunction with		
		lodgings, meals, and educational or recreational opportunities provided for a lump sum payment		
		shall not be considered a sale at retail. The furnishing of these items and activities is considered to		
		be rendering a service rather than making a retail sale and the camp is considered to be the consumer of the items furnished. Unless the camp provides a valid sales tax account number or		
		consumer of the items furnished. Unless the camp provides a valid sales tax account number or certificate of exemption, the vendor selling these items to the camp shall collect state and		
	Sales Taxes Paid By Certain	applicable county and municipal sales or use taxes from the camp at the time of purchase and		
810-6-1197	Camps	remit the taxes collected to the department.	§§40-2A-7(a)(5), 40-23-1(a)(9),40-23-1(a)(10)	0
		(5) Sales of food, food items, T-shirts, caps, gym bags, and similar items by a camp that purchases		
		these items and regularly displays and offers them for sale through a gift shop, snack shop, or		
		similar place to children or students, members of a child or student's family, members and guests of nonprofit organizations, or other persons for a separate charge that is in addition to any lump		
		sum charge for lodgings, meals, and educational or recreational opportunities shall be considered		
		sales at retail and are subject to state and applicable county and municipal sales tax. A camp		
	l .	making retail sales of this nature shall obtain a sales tax license and comply with Sales and Use Tax		
•	Sales Taxes Paid By Certain	Rule 810-6-156 entitled Dual Business. (Sections 40-23-1(a)(9), 40-23-1(a)(10), and 40-23-6, Code		
810-6-1197	Camps	of Ala. 1975)	§§40-2A-7(a)(5), 40-23-1(a)(9),40-23-1(a)(10)	

Rule Citation Short Descri				# of Discretionary
		Regulatory Text 6) A camp that does not maintain a stock or inventory of food, food items, T-shirts, caps, gym	Statutory Authoity	Regulatory Restrictions
		pags, and similar items from which it regularly makes retail sales as outlined in paragraph (5) and		
		makes only isolated or accommodation sales of these items which it acquired for use in		
		conjunction with providing services as outlined in paragraph (4) is not engaged in making retail cales and does not qualify as a dual business. Where only isolated or accommodation sales of this		
		nature are made, the camp shall pay state and applicable county and municipal sales or use tax to		
810-6-1197 Camps		ts vendors on all of its purchases of the items and is not required to obtain a sales tax license. 1) Any dealer licensed pursuant to Section 40-23-6, Code of Ala. 1975, who withdraws from his or	§§40-2A-7(a)(5), 40-23-1(a)(9),40-23-1(a)(10)	0
	h	ner stock in trade any automotive vehicle, truck trailer, semi-trailer, or house trailer for use by the		
		dealer or by the dealer's employee or agent in the operation of the business, shall pay, in lieu of the sales tax, a fee of five dollars (\$5.00) per year or part of year on each automotive vehicle, truck		
		railer, semi-trailer, or house trailer so withdrawn. Each year or part thereof shall begin with the		
		date or anniversary date of the withdrawal and run for the 12 succeeding months during which		
		the automotive vehicle, truck trailer, semitrailer, or house trailer remains the property of the dealer. This fee is to be reported on the dealers' sales tax returns covering the tax reporting		
	e Demonstrator, p	period in which the withdrawal is made. When the vehicle is returned to the stock of the dealer		
810-6-204 Levy Of Tax		and sold, the sale is subject to the tax. (Section 40-23-2(4)) Belting. Belting purchased for use on a particular machine used in manufacturing is taxed at the	§§40-23-31, 40-23-83	0
	s	special machine rate of 1 1/2% even though such belting may not be purchased to the exact		
810-6-208 Belting 810-6-209.02 Sales Of Tex		ength required. §40-23-2(3) 1) The term "elementary or secondary school" as used in this rule shall mean a school where the	§§40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-9-31, 40-23-2(1), 40-23-3	0
810-6-209.02 Sales Of Tex		2) Subject to the criteria outlined in Sales and Use Tax Rule 810-6-180 entitled ingredient or	9940-2A-7(d)(3), 40-9-31, 40-23-2(1), 40-23-3	
		Component of Product Manufactured or Compounded for Sale, sales of materials to the		
		manufacturer of the compositions are at wholesale, tax free, when such materials become a component of the compositions, etc., produced for sale. The machines used by the composition		
	n	manufacturer in manufacturing the compositions are taxable at the machine rate of 1 1/2%. The		
		supplies, materials and equipment not becoming a component of the product sold, or not constituting machines used in manufacturing are subject to the sales or use tax, whichever may		
810-6-213 Compositio		apply, at the general rate of 4%. (Sections 40-23-1(a)(9)b and 40-23-60(4)b)	§§40-23-31, 40-23-83, 40-23-2(3)	0
		Where a printer or publisher manufactures compositions for their own use, sales or use tax, whichever may apply shall be due on the purchase price of the materials becoming a component		
810-6-213 Compositio		whichever <u>may</u> apply <u>shall</u> be due on the purchase price of the materials becoming a component of the compositions at the machine rate of 1 1/2%.	§§40-23-31, 40-23-83, 40-23-2(3)	0
·	D	Oust Collecting Equipment. Dust collectors made up of ducts, collectors, filters, and other parts	, , ,	
		are not of themselves machines used in manufacturing. They may, however, by attachment to a machine used in manufacturing take the special one and half percent rate. The special rate would		
	n	not in any event apply with respect to sheet metal or other building materials used to construct		
040 C 2 4C Dust College		duct work or other parts of dust collection systems where such materials become a part of the building in which the system is located. §40-23-1.(10)	5540 22 24 40 22 02	
810-6-216 Dust Collect		Federal Tax On Hazardous Chemicals. It is the position of the Department based on an opinion by	§§40-23-31, 40-23-83	0
		the Legal Division of the Department of Revenue that the federal tax is to be included in the		
		neasure of the tax when computing sales and/or use tax on retail sales of hazardous chemicals. The federal tax is a "cost of doing business" tax levied upon the sale or use of certain chemicals		
	Si	sold by a manufacturer, producer or importer thereof. §4662C, Title 26, U.S.C.A. reads as follows:		
		'If any person manufactures, produces, or imports a taxable chemical and uses such chemical, then such person shall be liable for tax under §4661 in the same manner as if such chemical were		
		sold by such person." Therefore, if the tax is on the cost of doing business by the provider of the		
		chemical, then the federal tax would be included in the measure of the base used for computing	5540 00 04 40 00 00	
810-6-222.05 Chemicals Refractories		the sales and/or use tax payable to the state. §40-23-1(10) (Adopted August 10, 1982) 1) The term "refractories" as used in this rule shall mean fire clay, firebrick, magnesite, steel, and	§§40-23-31, 40-23-83	0
810-6-225 To	0	other special purpose heat resistant materials.	§§40-2A-7(a)(5), 40-23-2-(1)(3). 40-23-61(a)(b	0
810-6-227 Gold, Coin,		2)(c) Agents, including gold jobbers and brokers, who sell gold at retail in their own name <u>must</u> collect retail sales tax thereon.	§§40-2A-7(a)(5), 40-23-4(a)(51), 40-23-31, 40	0
	(:	1) The gross proceeds of sales of house trailers or mobile homes are taxable at the reduced		
		automotive rate of sales or use tax. Where any house trailer or mobile home is taken in trade as a credit or part payment on the sale of a new or used house trailer or mobile home, the measure of		
	Si	sales or use tax shall be the price of the new or used house trailer or mobile home sold less credit		
810-6-232 House Traile		for the house trailer or mobile home taken in trade. (Sections 40-23-2(4) and 40-23-61(c), Code of Ala. 1975)	§§40-2A-7(a)(5),40-23-1(a)(9)k, 40-23-2(1), 40	0
810-0-232 Homes		2) The reduced automotive rate of sales or use tax also applies to parts, attachments, or	3340-2A-7 (a)(3),40-23-1(a)(3)k, 40-23-2(1), 41	0
		accessories for house trailers or mobile homes purchased from the dealer as a unit along with the		
		nouse trailer or mobile home. Parts, attachments, or accessories purchased from the dealer after itle and possession of the house trailer or mobile home has passed to the purchaser are taxable		
		at the general rate of sales or use tax. The dealer's sales invoice shall be the basis for determining		
810-6-232 Homes		the applicable tax rate unless there is conclusive evidence that the invoice does not reveal the true facts. (Sections 40-23-2(1) and 40-23-61(a), Code of Ala. 1975)	§§40-2A-7(a)(5),40-23-1(a)(9)k, 40-23-2(1), 40	0
510 0 2 .52				
		4) Mobile home set-up materials and supplies are taxable at the reduced automotive rate of sales or use tax. These items qualify for the reduced rate regardless of who sells them or to whom they		
		are sold provided the facts substantiate that they were used to set-up a house trailer or mobile		
		nome. The term "mobile home set-up materials and supplies" shall include steps; blocks; anchoring materials such as cable, straps, and buckles; and pipe. The term shall not include tape		
		or other similar supply items which lose their identity or are not passed on substantially intact to		
	ti	the owner of the mobile home. The term "mobile home set-up materials and supplies" shall not		
810-6-232 Homes		nclude hand tools or electrical tools used to set-up a mobile home and not becoming a part of the mobile home dwelling. (Sections 40-23-2(4) and 40-23-61(c), Code of Ala. 1975)	§§40-2A-7(a)(5),40-23-1(a)(9)k, 40-23-2(1), 40	0
	urnished And (2	1) The 1 1/2% tax rate shall apply where a building contractor purchases for installation under a	§§40-23-31, 40-23-83	0
Machines F		2) On the other hand, building materials when used as such cannot come within the special 1 L/2% levy when purchased by a contractor or by a manufacturer regardless of whether or not the		
Installed By	/ Building st	structure made therefrom may be used in mining, quarrying, manufacturing, compounding or		
810-6-241 Contractors 810-6-246 Manufactur		processing. 40-23-2(3), 40-23-1(10) 3) The patterns or materials used in making patterns are taxable to the manufacturer at the time	§§40-23-31, 40-23-83 §§40-23-31, 40-23-83	0
	(0	d) When a boat without a motor is sold with a trailer, the total selling price of the boat is taxable	33.3 23 32, 10 23 03	0
		at the general rate and the trailer is taxable at the automotive rate on the net trade difference total selling price of the trailer less credit allowed for a qualifying automotive unit traded-in)		
		provided the board and trailer prices are separately stated on the dealer's invoice. To qualify for		
	ti	he trade-in allowance, the unit traded-in for the trailer must qualify as an automotive unit. If the		
810-6-246.01 Marine Dea		poat and trailer prices are not separately stated on the invoice, the total selling price of the boat and trailer is taxable at the general rate with no deduction allowed for a trade-in.	§§40-23-31, 40-23-83	0
	nd State Banks (2	2) National or state banks that are in the business of selling tangible personal property shall	§§40-2A-7(a)(5), 40-23-2, 40-23-31, 40-23-61	0
		Where a printer or publisher develops negatives for his own use, sales or use tax, whichever may apply, shall be due on the purchase price of the materials becoming a component of the		
		may apply, shall be due on the purchase price of the materials becoming a component of the		
		negatives at the machine rate of 1 1/2% where the negatives are used as an attachment for		
810-6-253 Negatives	n n	negatives at the machine rate of 1 1/2% where the negatives are used as an attachment for machines used in manufacturing plates. 40-23-2(3), 40-23-1(9g)	\$§40-23-31, 40-23-83	0
	n n Attachments For P	negatives at the machine rate of 1 1/2% where the negatives are used as an attachment for	§§40-23-31, 40-23-83 §§40-23-31, 40-23-83	0

				# of Discretionary
Rule Citation 810-6-269	Short Description Printers, Applicable Tax Rate	Regulatory Text Printers, Applicable Tax Rate. Sales of materials to printers are at wholesale, tax free, when such	Statutory Authoity §§40-23-31, 40-23-83	Regulatory Restrictions 0
	,	Proofs. Gross receipts accruing from the retail sales of proofs sold to printers, publishers or others,		
		which are used to make negatives to produce plates for offset printing, are subject to the sales tax at the machine rate of $11/2\%$. The machines used by the processor in the processing of proofs are		
		taxable at the machine rate of 1 1/2%. The supplies, materials, and equipment not becoming a		
		component of the product sold, or not constituting machines used in processing are subject to the sales or use tax, whichever may apply at the general rate of 4%. Where a printer or publisher		
		processes proofs for their own use, sales or use tax shall be due on the purchase price of the		
		materials becoming a component of the proofs at the machine rate of 1 1/2% where the proofs are used to make negatives to produce plates for offset printing. (Adopted June 20, 1966) §40-23-		
810-6-271	Proofs	2(3)	§§40-23-31, 40-23-83	0
810-6-278	Repairs, Machine	 When repairs <u>require</u> service only or service with the use of an inconsequential amount of materials, the amount received is not subject to tax. 	§40-23-31	0
		(2) Materials which lose their identity because of use by a repairman in repairing or reconditioning	3.0 22 02	
		electric motors and electric generators, such as solder, babbitt, varnish, and insulation paste are subject to sales or use tax when purchased by the repairman. The tax shall be paid to the		
		repairman's supplier or direct to the Department of Revenue as the circumstances require.		
		Provided, however, where a repairman is engaged in the business of selling such repair materials, as well as using them, he may purchase at wholesale all repair materials which he both sells and		
	Repairs Of Electric Motors	uses in making repairs and pay direct to the Department of Revenue as sales tax the amount due		
810-6-279	And Electric Generators.	on both sales and withdrawals from stock for use. (3) Note, however, the removal or disposal of waste materials is not of itself a manufacturing	§§40-23-31, 40-23-83	0
		process. The waste removal equipment must be an attachment of a machine which is covered by		
810-6-288	Sawdust Removal Equipment	the levy on machines used in manufacturing in order for it to take the special rate of 1 1/2%. §40- 23-2(3)	§§40-23-31, 40-23-83	0
			33.0 == 03, 10 == 0	
		(6) Gross receipts from athletic contests conducted by or under the auspices of state-, city-, and county-operated educational institutions, other than primary or secondary schools, are subject to		
		sales tax. Such institutions must collect the sales tax on their gross receipts from athletic contests		
		and remit the tax to the Department of Revenue. State-, city-, and county-operated primary and secondary schools shall collect the sales tax on their gross receipts from athletic contests including		
		receipts from any football playoff conducted by or under the auspices of the Alabama High School		
		Athletic Association; but, instead of remitting the tax collected to the Department of Revenue, the tax shall be retained by the collecting school and used by the school for school purposes. Effective		
		July 1, 2006, pursuant to Act #2006-602, this exemption and retention of the sales tax collected		
		shall apply to any athletic event conducted by or under the auspices of the Alabama High School Athletic Association. With the exception of athletic events conducted by educational institutions		
	Schools And Colleges Owned	other than primary or secondary schools, no sales tax is due on receipts accruing from admissions		
	By The State, Counties Or	or fees from other amusements or entertainment conducted by schools and colleges owned and	540.00.04	
810-6-288.03	Cities, Sales Made By Exemption For Certain Sales	operated by the State of Alabama, a county or city of the State of Alabama. (Section 40-23-2(2)) (1) The term "elementary or secondary school" as used in Act No. 96-653 and in this regulation	§40-23-31	0
	By Elementary And Secondary	shall mean both public and private schools where the curriculum consists of one or more of grade		
	Schools, School Sponsored Clubs and Organizations, And	levels K through 12. The term " elementary or secondary school" shall not include nurseries and day care centers nor shall it include private schools at which the courses of study are limited to		
810-6-288.04	School Affiliated Groups.	specialized subjects such as dance, horseback riding, music, cooking, or sewing.	§§40-2A-7(a)(5), 40-23-31 and 40-23-83	0
	Exemption For Certain Sales By Elementary And Secondary			
	Schools, School Sponsored	(1)(c) nonprofit elementary or secondary school affiliated groups, such as parent-teacher		
810-6-288.04	Clubs and Organizations, And School Affiliated Groups.	organizations and booster clubs whose membership <u>may</u> be composed of individuals other than students.	§§40-2A-7(a)(5), 40-23-31 and 40-23-83	0
		(1) Under certain conditions, an out-of-state seller engaged within this state in the business of		
		selling at retail tangible personal property is required to register with the Department for a sales tax license and collect and remit sales tax on all sales made within the state as provided for by		
	Callada Bassassibilita Ta	Chapter 23, Article 1 of Title 40, Code of Ala. 1975. Sales taxes collected must be reported and		
	Seller's Responsibility To Collect And Pay State Sales	paid in accordance with the provisions of Rule 810-6-419, State Sales Tax Returns Required from All Retail Vendors and Annual Schedule of Locations Required from All Retail Vendors with		
810-6-290.01	Tax And Seller's Use Tax	Multiple Locations.	§§40-2A-7(a)(5), 40-23-2, 40-23-61 thru 40-2	0
		(4) Section 40-23-68 sets forth the conditions under which a seller must collect and remit use tax on retail sales of property for storage, use or other consumption in the state. These conditions		
	Seller's Responsibility To	include any contact with this state that would allow this state to require the seller to collect and		
	Collect And Pay State Sales Tax And Seller's Use Tax	remit the tax due under the provisions of the Constitution and laws of the United States. These conditions include, but are not limited to:	§§40-2A-7(a)(5), 40-23-2, 40-23-61 thru 40-23	0
	Seller's Responsibility To	(5) A seller may have substantial nexus with this state due to the business activities conducted in		
810-6-290.01	Collect And Pay State Sales Tax And Seller's Use Tax	the state by the seller's affiliates as set forth in Section 40-23-190, Conditions for Remote Entity Nexus. A seller has substantial nexus with this state for the collection of use tax if:	§§40-2A-7(a)(5), 40-23-2, 40-23-61 thru 40-2	0
		(6)(a) One or both entities is a corporation, and one entity and any party related to that entity in a manner that would require an attribution of stock from the corporation to the party or from the		
	Seller's Responsibility To	party to the corporation under the attribution rules of Section 318 of the Internal Revenue Code		
810-6-290.01	Collect And Pay State Sales Tax And Seller's Use Tax	owns directly, indirectly, beneficially, or constructively at least 50 percent of the value of the corporation's outstanding stock;	§§40-2A-7(a)(5), 40-23-2, 40-23-61 thru 40-2	0
610-0-290.01	TUN ATTU DETICT 5 USE TAX	(7) Every seller required to collect the use tax shall register with the Department and give the	3340-2A-7(a)(3), 40-23-2, 40-23-61 trifu 40-2	0
		name and address of each agent operating in this state, the location of any and all distribution or sales houses or offices or other places of business in this state, and such other information as the		
	Seller's Responsibility To	Department may require with respect to matters pertinent to the enforcement of the Alabama		
910 6 2 00 01	Collect And Pay State Sales Tax And Seller's Use Tax	Use Tax Law. Use taxes collected must be reported and paid in accordance with the provisions of	\$\$40.24.7(a)(E), 40.22.2, 40.22.64.+h 40.23	
810-6-290.01	Simplified Sellers Use Tax	Rule 810-6-519.01, State Use Tax Returns.	§§40-2A-7(a)(5), 40-23-2, 40-23-61 thru 40-23	0
810-6-290.02	Remittance Program Simplified Sellers Use Tax	(2) The term "eligible seller" shall mean (3) The terms "marketplace facilitator" and "marketplace seller" shall be as defined in § 40-23-	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
810-6-290.02	Remittance Program	199.1. See Rule 810-6-290.04 Requirements for Certain Marketplace Facilitators.	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
810-6-290.02	Simplified Sellers Use Tax Remittance Program	(4) The term "locality" shall mean a county, municipality, or other local governmental taxing authority which levies a local sales and/or use tax.	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
	Simplified Sellers Use Tax	(5) The term "most recent federal census" shall mean the decennial population count conducted		
810-6-290.02	Remittance Program Simplified Sellers Use Tax	by the U. S. Census Bureau.	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
810-6-290.02	Remittance Program	(6) The term "municipality" shall mean any incorporated city or town located in the state.	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
		(7) The term "otherwise delivered" shall mean delivery by a method other than in equipment		
	Simplified Sellers Use Tax	owned or leased by the seller. Delivery in the seller's own vehicle or in equipment leased by the		
810-6-290.02	Remittance Program Simplified Sellers Use Tax	seller establishes a physical presence and disqualifies the seller from participation in the program. (8) The term "participating eligible seller" shall mean a seller that has been admitted into and is in	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
810-6-290.02	Remittance Program	good standing in the program.	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
910 6 2 00 02	Simplified Sellers Use Tax Remittance Program	(9) The term "program" shall mean the Simplified Sellers Use Tax Remittance Program.		
810-6-290.02	Simplified Sellers Use Tax	Top the term program <u>sman</u> mean the simplined sellers use Tax Remittance Program.	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
810-6-290.02	Remittance Program	(10) The term "seller" shall be as defined in § 40-23-191, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
	Simplified Sellers Use Tax	(11) The term "simplified sellers use tax return" shall mean the monthly report of tax due from		-
810-6-290.02	Remittance Program Simplified Sellers Use Tax	eligible sellers participating in the program.	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
810-6-290.02	Remittance Program	(12) The term "state" shall mean the State of Alabama. (13) Pursuant to Section 40-23-193, Code of Ala. 1975, the program is designed to allow an eligible	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
		seller who participates in the program to collect, report, and remit a statewide eight percent (8%)		
		tax on sales made into Alabama. Participation in the program is voluntary. Only those eligible sellers accepted into the program shall collect and remit the simplified sellers use tax. The		
	Simplified Sellers Use Tax	collection and remittance of simplified sellers use tax relieves the eligible seller and the purchaser		
810-6-290.02	Remittance Program Simplified Sellers Use Tax	from any additional state or local sales and use taxes on the transaction. (13)(a) No participating eligible seller <u>shall</u> be required to collect the tax at a rate greater than	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
810-6-290.02	Remittance Program	eight percent (8%), regardless of the combined actual tax rate that <u>may</u> otherwise be applicable.	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
		(13)(b) No sales for which the simplified sellers use tax is collected shall be subject to any additional sales or use taxes from any locality levying a sales or use tax with respect to the		
810-6-290.02	Simplified Sellers Use Tax Remittance Program	purchase or use of the property, regardless of the actual tax rate that might have otherwise been applicable.	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
810-0-250.02	Nemictance Program	(13)(c) The participating eligible seller shall collect the tax on all purchases shipped or otherwise	3340-2A-7 (a)(3), 40-23-131 (iii) ugii 40-23-13	0
810-6-290.02	Simplified Sellers Use Tax Remittance Program	delivered into the state unless the purchaser furnishes the eligible seller with a valid exemption certificate, sales tax license, or direct pay permit issued by the department.	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
		(14) A participating eligible seller shall provide the purchaser with a statement or invoice showing	33.0 = 0.0 (-)(-)/(-)// 0.0 = 0	-
		that the simplified sellers use tax was collected and is to be remitted on the purchaser's behalf. The statement may be included in an order confirmation e-mail to the purchaser, in a notice on		
810.6.3.00.03	Simplified Sellers Use Tax Remittance Program	the seller's website, or by any other means approved by the department as sufficient to provide reasonable notice to the customer.	\$\$40.24.7(a)(E), 40.22.101 through 40.22.10	0
810-6-290.02	Simplified Sellers Use Tax	(15) To participate in the program, an eligible seller <u>shall</u> complete the required application and	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
810-6-290.02	Remittance Program Simplified Sellers Use Tax	provide other information as necessary to certify that the seller:	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
810-6-290.02	Remittance Program	(16) A participating eligible seller shall be removed from the program if:	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
		(17) Participating sellers remain eligible for participation in the program unless the seller establishes a presence through a physical business address for the purpose of making instate retail		
		sales within the state or becomes otherwise required to collect and remit sales or use tax		
		pursuant to §40-23-190, Code of Ala. 1975, through an affiliate making retail sales at a physical business address in Alabama. A participating eligible seller that establishes a substantial nexus in		
810-6-290.02	Simplified Sellers Use Tax Remittance Program	this state only though the acquisition of an in-state business may continue in the program to satisfy the requirements to collect and remit tax for its Alabama sales.	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
010 0 2 .30.02	nemittance rrogram	, ,	3310 2.1 7(0)(3), 10 23 232 01100g11 10 23 23	
	Simplified Sellers Use Tax	(18) Any participating eligible seller who fails to report that he or she is no longer eligible to participate in the program or falsely certifies eligibility on any report or application shall be		
810-6-290.02	Remittance Program Simplified Sellers Use Tax	subject to the negligence and/or fraud penalties in accordance with \$40-2A-11, Code of Ala. 1975. (19) Participating eligible sellers shall file monthly a simplified sellers use tax return reporting all	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
810-6-290.02	Remittance Program	sales shipped or otherwise delivered into the state.	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
810-6-290.02	Simplified Sellers Use Tax Simplified Sellers Use Tax	(19)(a) The return <u>shall</u> be due on or before the 20th day of the month next succeeding the month	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
810-6-290.02	Remittance Program	(19)(b) The return shall be due even in months where no tax liability is incurred.	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
	Simplified Sellers Use Tax	(19)(d) Returns required to be submitted shall only include statewide totals of the simplified sellers use tax collected and remitted and shall not require information related to the location of		
810-6-290.02	Remittance Program	purchasers or amounts of sales into a specific city or county.	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
810-6-290.02	Simplified Sellers Use Tax	(20) Participating eligible sellers shall be entitled to a discount of two percent (2%) of the (21) The proceeds of the simplified sellers use tax paid shall be appropriated to the department,	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
810-6-290.02	Simplified Sellers Use Tax Remittance Program	which shall retain the amount necessary to cover the amounts paid for refunds authorized in §40- 23-196, Code of Ala. 1975. The balance of the amounts collected shall be distributed as follows:	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
010 0 2 .50.02	remedia rogium	(21)(b) Twenty-five percent (25%) to each county in the state on a prorated basis according to	3310 277 (4)(3)) 10 23 232 41104611 10 23 23	J. Company of the com
		population as determined in the most recent federal census prior to the distribution for all tax periods prior to January 1, 2019. For tax periods beginning on or after January 1, 2019, the amount		
810-6-290.02	Simplified Sellers Use Tax	distributed on a prorated basis according to population as determined in the most recent federal	\$\$40.34.7(a)(E), 40.33.101.through 40.33.10	0
810-6-290.02	Remittance Program Simplified Sellers Use Tax	census prior to the distribution to each county shall be twenty percent (20%). [21)(c) Twenty-five percent (25%) to each municipality in the state on a prorated basis according	§§40-2A-7(a)(5), 40-23-191 through 40-23-19 §§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
		(22) The distribution of the proceeds from the simplified sellers use tax paid to counties and municipalities shall be made electronically and shall be deposited in the most current banking		
	Cincolificat College Hay Ton	account for each county and municipality on file with the department. Proceeds shall be paid to		
	Simplified Sellers Use Tax Remittance Program	counties and municipalities monthly, for proceeds received during each preceding calendar month.	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
		(23) Participating eligible sellers shall maintain records of all sales shipped or otherwise delivered into Alabama, including copies of invoices showing the purchaser's name, address, purchase		
	Simplified Sellers Use Tax	amount, and the amount of simplified sellers use tax collected. Such records shall be made		
810-6-290.02	Remittance Program	available for review and inspection upon request by the department. (24) Eligible sellers participating in the program shall not be subject to audit or review by any	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
	Simplified Sellers Use Tax	Alabama locality for simplified sellers use tax. The Department holds the sole authority for audit	\$\$40.24.7/-\/\$\\\ 40.22.404.4bb.40.22.40	0
810-6-290.02	Remittance Program Requirements For Certain Out-	and review of eligible sellers participating in the program.	§§40-2A-7(a)(5), 40-23-191 through 40-23-19	0
810-6-290.03	Of-State Sellers Making Significant Sales Into Alabama	(2) Sellers may satisfy the requirements described in above by one of the following methods:	§§40-2A-7(a)(5), 40-23-83, 40-23-67, 40-23-6	0
810-6-290.03	Requirements For Certain Out-	(3) This rule shall not be enforced for any of the following:	§§40-2A-7(a)(5), 40-23-83, 40-23-67, 40-23-66	0
	Requirements For Certain Marketplace Facilitators And			
810-6-290.04 810-6-290.04	Marketplace Sellers Requirements For Certain	(1) For the purpose of this rule, the following terms shall have the following meanings (1)(k) Qualifying amount: Transactions totaling in excess of \$250,000 for the calendar year	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23- §§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
010-0-290.04	Requirements For Certain		3340-2-11(1), 40-2A-1(3)(3), 40-2A-11, 40-23-	0
810-6-290.04	Marketplace Facilitators And Marketplace Sellers	(3)(d) Participating marketplace facilitators <u>must</u> comply with the collection, remittance, and reporting requirements set forth in 40-23-192 and 40-23-193, Code of Ala. 1975.	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
810-6-290.04	Requirements For Certain	(3)(e) Participating marketplace facilitators are <u>required</u> to maintain records of all sales delivered,	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
	Requirements For Certain Marketplace Facilitators And	(3)(f) Participating marketplace facilitators are not subject to audit by an Alabama locality for SSUT. However, an Alabama locality <u>may</u> audit the non-marketplace facilitator sales of a		
810-6-290.04 810-6-290.04	Marketplace Sellers Requirements For Certain	marketplace seller for sales or use tax that <u>may</u> be due. (4)(a) Marketplace sellers are relieved from the collection and remittance of sales tax, use tax, or	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23- §§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
010-0-290.U4	requirements for Certain	(5)(a) A non-participating marketplace facilitator must file in a form prescribed by the department		
	Requirements For Certain	an election to comply with the notice and reporting requirements set forth in sub-paragraphs (4)(b), (c), and (d) for all transactions for which sales or sellers use tax is not remitted by the		
040 6 2 22 7	Marketplace Facilitators And	marketplace facilitator on behalf of the marketplace seller. Elections required by this	\$\$40.2.44/7\ 40.24.7\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	
810-6-290.04 810-6-290.04	Marketplace Sellers Requirements For Certain	subparagraph must be filed with the department: (5)(b) TRANSACTIONAL NOTICES. Non-participating marketplace facilitators <u>must</u> provide notices	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23- §§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
	Requirements For Certain	(5)(b)(1) The notice must state that no sales or use tax is being collected or remitted upon the transaction, or that the seller is not required to collect sales or use tax and that the purchaser may		
	Marketplace Facilitators And	be required to remit any tax owed directly to the department. The notice shall also advise that a		
810-6-290.04 810-6-290.04	Marketplace Sellers Requirements For Certain	summary of such sales is being provided to the department. (5)(b)(2) The notice must be prominently displayed on each order form, invoice, and sales receipt	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23- §§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (5)(c) ANNUAL TRANSACTION SUMMARY TO PURCHASERS. Non-participating marketplace	Statutory Authoity	Regulatory Restrictions
	Requirements For Certain	facilitators must provide an annual transaction summary to each purchaser who entered into, in		
	Marketplace Facilitators And	the aggregate during the previous calendar year, more than \$200 in transactions that are subject		
810-6-290.04 810-6-290.04	Marketplace Sellers Requirements For Certain	to the notice and reporting requirements of paragraph (4) of this rule. (5)(c)(1) The annual transaction summary <u>must</u> include:	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23- §§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
	Requirements For Certain	(5)(c)(1)(i) A statement that sales or use tax was not collected on the listed transactions in the	33.00 = ==(-7, -0 = -1.1(-7,0-7, -0 = -1.12-7	-
810 6 3 00 04	Marketplace Facilitators And Marketplace Sellers	prior calendar year and that the purchaser <u>may</u> be required to remit any tax owed directly to the department.	\$\$40.2.11/7\ 40.24.7/c\/E\ 40.24.11.40.22	
810-6-290.04 810-6-290.04	Requirements For Certain	(5)(c)(1)(iii)(3) Except as provided in subdivision (iv) of this subparagraph (4)(c), the annual	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23- §§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
	Requirements For Certain			
810-6-290.04	Marketplace Facilitators And Marketplace Sellers	(5)(c)(1)(iii)(4) If the purchaser's billing or shipping address is known, the summary <u>may</u> be provided to the purchaser electronically, if:	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
010 0 2 130.01	Requirements For Certain	(5)(d) PURCHASER REPORTS TO DEPARTMENT. Non-participating marketplace facilitators must	33 10 2 11(7), 10 21 7(4)(5), 10 23 11; 10 23	,
010 5 2 00 04	Marketplace Facilitators And Marketplace Sellers	provide reports to the department for each purchaser who entered into transactions that are	\$\$40.2.44/7\ 40.24.7/ ₁ -\/F\ 40.24.44.40.22	
810-6-290.04	Requirements For Certain	subject to the transactional notice requirement of subparagraph (4)(b).	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
		(5)(d)(1) Reports for each purchaser <u>must</u> be filed electronically in a form and manner prescribed		
810-6-290.04	Marketplace Sellers	by the department. (5)(d)(2)(i) Marketplace facilitators with transactions in excess of \$1,000,000 in any given quarter	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
	Requirements For Certain	ending March 31, June 30, September 30, or December 31, must file the purchaser report		
810-6-290.04	Marketplace Facilitators And Marketplace Sellers	required in this subparagraph on or before the 20th day of the month succeeding the end the quarter.	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
810-6-290.04	ivial ketplace sellers	quarter.	9940-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
		(5)(d)(2)(ii) Marketplace facilitators with quarterly transactions of \$1,000,000 or less in any given		
	Requirements For Certain Marketplace Facilitators And	calendar year may file the purchaser report required by this subparagraph annually by the January 30 of the calendar year succeeding the year for which the report is being provided or quarterly on		
810-6-290.04	Marketplace Sellers	or before the 20th day of the month succeeding the end of the quarterly reporting period.	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
	Requirements For Certain	(5)(d)(2)(iii) For the purposes of this subdivision, total quarterly transactions shall be calculated by		
	Marketplace Facilitators And	aggregating the transactions made directly by the marketplace facilitator, including sales by related parties, and the combined transactions made by all marketplace sellers through the		
810-6-290.04	Marketplace Sellers	marketplace facilitator's marketplace.	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
	Requirements For Certain Marketplace Facilitators And			
810-6-290.04	Marketplace Sellers	(5)(d)(3) The report for each purchaser <u>must</u> include:	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
		(6) Waiver of Penalties. A marketplace facilitator that elects to collect and remit SSUT, in lieu of		
		complying with the notice and reporting requirements in paragraph (4), may be granted a waiver of the penalties imposed under paragraph (5) upon a demonstration that it is impractical for the		
	Requirements For Certain	marketplace facilitator to begin collecting and remitting SSUT on marketplace sales prior to		
810-6-290.04	Marketplace Facilitators And Marketplace Sellers	January 1, 2019. Waivers will be granted on a case-by-case basis, but shall be granted only if the following conditions are satisfied prior to January 1, 2019:	\$\$40.2.41/7\ 40.24.7(c\/E\ 40.24.41.40.22	0
810-6-290.04	Ivial ketplace Sellers	(7)(a) The limited amount of information required to be reported to the department by this rule is	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
		designed to alleviate any concerns regarding the privacy of a marketplace seller's customers with		
		respect to their purchases. However, if a seller believes that, due to the nature of business conducted by the seller, reporting to the department even the limited information required by		
	Requirements For Certain	this rule would result in a violation of the rights of its customers under the First Amendment of		
010 6 3 00 04	Marketplace Facilitators And Marketplace Sellers	the United States Constitution, the seller may apply to the department for an exemption from the reporting requirements of this rule.	\$\$40.2.44/7\ 40.24.7/ ₁ -\/F\ 40.24.44.40.22	
810-6-290.04	ivial ketplace sellers	(7)(b) An application for a marketplace seller exemption from the reporting requirements of this	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	U
		rule must be submitted to the department. An application for a seller exemption must list the		
		seller's name, address, telephone number and point of contact and must explain in detail why reporting the information required by this rule would result in a violation of the first amendment		
	Requirements For Certain	rights of its customers. The department may request additional information from the seller		
810-6-290.04	Marketplace Facilitators And Marketplace Sellers	regarding its application. The vendor may request a conference with the department to discuss its application.	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
010 0 2 .50.04	Warketplace Selicis	Soft Drink Bottlers. Soft drink bottlers are engaged in manufacturing and compounding and,	3340 2 11(1), 40 2A 7(0)(3), 40 2A 11, 40 23	· ·
		therefore, shall pay sales or use tax at the machine rate on the machines purchases and used		
		directly in manufacturing and compounding. They shall also purchase at wholesale, tax free, the ingredients of the drink which they compound. Supplies consumed in manufacturing or		
		compounding are subject to tax at the general rate when purchased by the bottlers. Sections 40-		
810-6-292	Soft Drink Bottlers	23-1(a)(9)b, 40-23-2(3), 40-23-2(1), 40-23-60(4)b, 40-23-61(a), and 40-23-61. (1) The counties and cities of the State of Alabama and the agencies and the instrumentalities	§§40-23-31, 40-2A-7(a)(5), 40-40-23-83, 40-2	0
		thereof are not required by the provisions of the Sales Tax Law to collect or to pay the		
		Department of Revenue sales tax because of sales of tangible personal property made by them, except those institutions of higher learning operated by the cities and the counties must pay sales		
	State, County And City, Sales	tax on sales made by them.		
810-6-292.02	Made By	12) The Color Tou Loube consideration and	§40-23-31	0
1		(2) The Sales Tax Law by specific provisions requires state-, city-, and county-operated educational institutions, other than primary or secondary schools, to collect and remit to the Department of		
		Revenue the tax levied on admissions to athletic contests. State-, city-, and county-operated		
		primary and secondary schools shall collect the sales tax levied on admissions to athletic contests including admissions to any football playoff conducted by or under the auspices of the Alabama		
		High School Athletic Association; but, instead of remitting the tax collected to the Department of		
		Revenue, the tax shall be retained by the collecting school and used by the school for school		
	State, County And City, Sales	purposes. Effective July 1, 2006, pursuant to Act #2006-602, this exemption and retention of the sales tax collected shall apply to any athletic event conducted by or under the auspices of the		
810-6-292.02	Made By	Alabama High School Athletic Association. (Section 40-23-2(2))	§40-23-31	0
		Tanks which are part of a chain of processing operations are taxed at the special machine rate of 1 1/2% when such tanks are purchased prefabricated and require no more than installation at the		
810-6-297	Tanks Used In Manufacturing	site. §40-23-2(3)	§§40-23-31, 40-23-83	0
		Tool steel is taxed at the special machine rate of 1 1/2% when used as a part or an attachment for a machine used in mining or quarrying even though it may require some fabrication by the mine		
810-6-299	Tool Steel	or quarry operator to adapt it for use on his equipment. §40-23-2(3)	§§40-23-31, 40-23-83	0
		(1) Record of sales at wholesale to be kept. In the court case State of Alabama v. Levey, 29 So. 2d		
		129, the Alabama Supreme Court held that suitable records of wholesale sales must be kept in accordance with the provisions of the Sales and Use Tax Laws in order to claim nontaxability for		
810-6-2107	Wholesale Sales	such sales.	§§40-23-31, 40-23-83	0
		(2)(a) steam hose used for cleaning purposes including bulk purchases of steam hose of the kind		
	Paper Manufacturers, Tax	which may be used either for cleaning the plant and plant equipment or for use as an attachment to manufacturing machinery (unless the purchaser can document that all of the steam hose		
810-6-2108	Rates Applicable To	purchased in bulk was used on manufacturing machinery)	§§40-2A-7(a)(5), 40-23-1(a)(9)b, 40-23-1(a)(9	0
	Exemptions For Agricultural	(1) There are two exemptions in the sales and use tax statutes relative to agricultural products sold by the producer. One is found in 40-23-4(a)(5) and 40-23-62(8), Code of Ala. 1975, and the		
	Products Sold By	other in §40-23-4(a)(44)(45), Code of Ala. 1975. A sale of agricultural products that does not		
810-6-301	The Producer	qualify for one of these exemptions may still qualify for the other.	§§40-2A-7(a)(5), 40-23-4(a)(44), (45), 40-23-3	0

Rule Citation	Short Description	Pagulatory Toyt	Statutory Authority	# of Discretionary Regulatory Restrictions
raic citation		Regulatory Text (2)(b) Unlike the exemption outlined in paragraph (3) below, this exemption is not limited to	Statutory Authoity	Manager y Restrictions
]	Exemptions For Agricultural	products that are planted, cultivated, and harvested by the producer. Examples of products that		
810-6-301	Products Sold By The Producer	may qualify for this exemption but not the exemption in paragraph (3) include but are not limited to milk, eggs, catfish, minnows, bees, honey, rabbits, and hamsters produced on farms.	§§40-2A-7(a)(5), 40-23-4(a)(44), (45), 40-23-3	0
020 00 102	Automotive Vehicles,	(1) In accordance with the guidelines for interpretation outlined in Brundidge Milling Co. v. State,	33.0 2.0 (4)(4)(4)	-
	Certificate Of Exemption - Out-Of-State/City/County	45 Ala. App. 208, 228 So. 2d 475 (1969); the term "livestock" as used in Title 40, Chapter 23 of Code of Ala. 1975, and in the sales and use tax regulations shall mean cattle, swine, sheep, goats,		
810-6-301.02	Delivery Form.	and members of the equidae family of mammals such as horses, mules, and donkeys.	§§40-23-31, 40-23-83	0
		(1) When a dealer sells an automobile, motorcycle, truck, truck trailer, travel trailer, camper,		
		housecar, or semitrailer and delivers it outside Alabama, or outside the city and/or county in which the dealer is located, a portion of the sales tax due may be exempt. Any sales tax		
	Automotive Vehicles,	exemption claim based on the delivery location shall be supported by an affidavit of the dealer		
	Certificate Of Exemption - Out-Of-State/City/County	and the buyer and by an affidavit of the person making delivery of the vehicle, trailer, camper,		
810-6-303.02	Delivery Form.	housecar, or semitrailer. The required affidavits must be recorded on the Certificate of Exemption- Out of State/City/County Delivery form provided by the department.	§§40-2A-7(a)(5), 40-23-2(4), 40-23-4(17), 40-2	0
		(2)(e) With respect to the distribution of funds raised by the united appeal fund, the entity's		
810-6-307.06	United Appeal Funds And Supported Charities	principal governing documents <u>must require</u> that no supported charity, as defined in this subsection, will receive de minimus support. (Section 40-9-12(c)(2)).	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-9-12	0
	United Appeal Funds And	(3)(a) Each supported charity <u>must</u> be separately identified by name in the principal governing	33.0 2.0 (2)(0), 10 20 02, 10 20 02, 10 2	-
810-6-307.06	Supported Charities	documents of the united appeal fund entity. (3)(b) Each supported charity <u>must</u> agree, in its own principal governing documents, to become or	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-9-12	0
	United Appeal Funds And	remain a member of the united appeal fund that funded the supported charity. (Section 40-9-		
810-6-307.06	Supported Charities	12(d)(1)).	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-9-12	0
810-6-307.06	United Appeal Funds And Supported Charities	(4) Also effective July 1, 2017, as a condition for united appeal funds and supported charities to keep their exempt status, the united appeal fund or supported charity <u>must</u> :	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-9-12	0
010 0 0 107.00	United Appeal Funds And		33 10 27 7 (4)(3), 10 23 31, 10 23 33, 10 3 12	,
810-6-307.06	Supported Charities	(6) The term "governing documents" as used in this rule shall mean: (6)(b) In the case of Nonprofit Entities other than corporations, the document or certificate by	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-9-12	0
		which the entity was created (whatever the title of such document may be), and rules,		
L	United Appeal Funds And	regulations, and resolutions adopted by the person or persons with the highest or paramount		
810-6-307.06	Supported Charities United Appeal Funds And	authority to act on behalf of the entity, which bind the entity and all its agents and employees. (8) All united appeal funds and supported charities must comply with requirements to file	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-9-12	0
810-6-307.06	Supported Charities	informational reports as outlined in Sales and Use Tax Rule 810-6-502.02.	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-9-12	0
		Cotton seed meal exchanged for cotton seed in a transaction taking place at a cotton gin is not		
		subject to sales or use tax. The exchange may be either between the owner of the seed and the ginner or between the owner of the seed and a third party who takes possession of the seed at		
		the gin. Where the cotton seed is delivered at the gin to the ginner or to the third party, the		
		transaction may be completed by acceptance of the cotton seed meal at a warehouse or other		
		storage place not at the gin without loss of the exemption. Where the cotton seed meal given in exchange is of greater value than the cotton seed received, the ginner or third party shall collect		
	Cotton Seed Meal Exchanged	and pay to the State of Alabama sales tax measured by the amount received in payment of the		
810-6-312	For Cotton Seed	difference. (2) The purchase order of the agents of this corporation, when making purchases for the use and	§§40-23-5(6), 40-23-31	0
		benefit of the corporation, <u>must</u> plainly state that the purchases are being made by the agent		
810-6-313	Defense Plant Corporation	"acting for and on behalf of the corporation."	§§40-23-4(14), 40-23-31	0
		(4) A vendor or lodgings provider making sales of tangible personal property or renting or furnishing rooms, lodgings, or accommodations where payment is made by a federal charge card		
		that is billed to and paid directly by the federal government shall retain a copy of the invoice and a		
810-6-315	Exemption Certification.	completed exemption certification in the following form, Form ST-GSA, to substantiate that the transaction is exempt from sales, use or lodgings tax.	§§40-2A-7(a)(5), 40-23-4(17), 40-23-62(2), 40	0
010 0 3 .13	Federal Charge Card Program,		3340 25 7(0)(3), 40 23 4(17), 40 23 02(2), 40	0
040 5 0 45	Exemption	information as required on the certification may be retained by the vendor or provider of lodgings	CC 40 04 7/ V5\ 40 00 4/47\ 40 00 50/0\ 40	
810-6-315 810-6-318	Certification. Federal Savings And Loan	and accommodations to substantiate that the transaction is exempt from tax. (1) Alabama sales or Alabama use taxes, whichever <u>may</u> apply, are due on property sold to federal	§§40-2A-7(a)(5), 40-23-4(17), 40-23-62(2), 40 §§40-23-2(1), 40-23-31	0
		(2) The only limitation placed upon the taxation of a federal savings and loan association is that		
810-6-318	Federal Savings And Loan Associations.	the tax imposed on the federal institution shall not be greater than that imposed on other similar local mutual or cooperative thrift and home financing institutions.	§§40-23-2(1), 40-23-31	0
810-6-320.01	Exemption Certification Form	(1) When a retail purchaser purchases tangible personal property which is exempt from sales tax	Title 9 of Chapter 12,§§40-23-1, 40-23-2, 40-2	0
		I, the undersigned, hereby certify that the items of tangible personal property purchased from		
	Exemption Certification Form	(name of retailer) will be used for the exempt: agricultural purposes described in subdivisions (2), (4), or (22) of Section 40-23-4(a) or subdivisions (5), (7), or (23) of Section 40-23-62, Code of Ala.		
	Respecting	1975, as Amended, and therefore may be purchased without payment of sales or use tax under		
	Fertilizers, Insecticides, Fungicides, And Seedlings	Alabama law. I am aware that liability for payment of any sales or use tax ultimately determined to be applicable with respect to the items so purchased will be the exclusive responsibility of the		
810-6-320.01	(Form ST: EXC-1)	undersigned.	Title 9 of Chapter 12,§§40-23-1, 40-23-2, 40-	0
810-6-320.01	Exemption Certification Form	(2) The form outlined in paragraph (1) shall be referred to as Form ST: EXC-1 Exemption	Title 9 of Chapter 12,§§40-23-1, 40-23-2, 40-2	0
	Exemption Certification Form Respecting			
	Fertilizers, Insecticides,			
810-6-320.01	Fungicides, And Seedlings (Form ST: EXC-1)	(2)(a) all of the information requested on the form should be completed;	Title 9 of Chapter 12,§§40-23-1, 40-23-2, 40-2	0
810-6-320.01	Exemption Certification Form	(2)(b) the seller should furnish a copy of the completed certificate, with sales receipt attached, to	Title 9 of Chapter 12,§§40-23-1, 40-23-2, 40-2	0
	Exemption Certification Form			
	Respecting Fertilizers, Insecticides,			
	Fungicides, And Seedlings	(2)(c) the seller should retain the original certificate and a copy of the sales receipt for a three-		
810-6-320.01 810-6-320.01	(Form ST: EXC-1) Exemption Certification Form	year period. (3) The items enumerated in Section 40-23-4(a)(2), (4), and (22) and Section 40-23-62 (5), (7), and	Title 9 of Chapter 12,§§40-23-1, 40-23-2, 40-23-1, 40-23-2, 40-23-1, 40-23-2, 40-23-	0
010-0-320.01	exemption certification Form	(4) The seller is not required to secure a Form ST: EXC-1 for each sale of exempt items to a farmer	Truc 3 of Chapter 12,3340-23-1, 40-23-2, 40-	0
	Summahian Carrier 11	with a SCS farm number when said seller knows the items purchased will be used for exempt		
	Exemption Certification Form Respecting	agricultural purposes. Instead, the seller may have the farmer complete an annual exemption certification form and keep the certificate file and available for review by the Revenue		
	Fertilizers, Insecticides,	Department along with other business records. The purchaser's SCS farm number can be used as a		
810-6-2 20.01	Fungicides, And Seedlings (Form ST: EXC-1)	reference number on each sales invoice covered by the annual certification form. Such annual exemption certification forms should be re-executed every 12 months.	Title 9 of Chanter 12 8840 22 1 40 22 3 40	0
810-6-320.01 810-6-320.01	Exemption Certification Form	(5) Form ST: EXC-1 may be incorporated into the sales invoice if it contains substantially the same	Title 9 of Chapter 12,§§40-23-1, 40-23-2, 40-2 Title 9 of Chapter 12,§§40-23-1, 40-23-2, 40-2	0
	Exemption Certification Form			
	Respecting Fertilizers, Insecticides,	(5)(ii) by designing and using a rubber stamp to add the information to the sales invoice. Other		
	Fungicides, And Seedlings	methods which accomplish the same result as the exemption certification form <u>may</u> also be used.		
810-6-320.01	(Form ST: EXC-1)	(Section 40-23-4.3) (2) A florist who claims the exemption outlined in paragraph (1) must keep sufficient records to	Title 9 of Chapter 12,§§40-23-1, 40-23-2, 40-2	0
810-6-322	Florists, Sales Of Nursery	A florist who claims the exemption outlined in paragraph (1) must keep sufficient records to The term "food bank" as used in this rule shall mean any entity located within Alabama that is	§§40-23-2, 40-23-4, 40-23-31,40-23-83	0
040 6 2 22 2	Cond Donly	an affiliated food bank of the "America's Second Harvest - The Nation's Food Bank Network" or	\$40.24.7(-)(F) - 14.1.2007	
810-6-323.01 810-6-323.01	Food Banks. Food Banks.	their subsidiary distribution organizations (SDOs). (2) The term "subsidiary distribution organization (SDOs)" as used in this rule shall mean smaller	§40-2A-7(a)(5), and Act 2007-453 §40-2A-7(a)(5), and Act 2007-453	0
		11.	13 1 (4)(3)) 4114 1161 2007 433	· ·

Bula Citation	Chart Description	Paradatan Tara	Charles and Australia	# of Discretionary
Rule Citation	Short Description	Regulatory Text (1) Sales to a foreign government or to its agents for use of a foreign government are subject to	Statutory Authoity	Regulatory Restrictions
		Alabama Sales Tax unless they are immune because of a treaty between the foreign government		
	Diplomatic And	and the United States. Alabama tax should be collected in the absence of proof that the foreign		
810-6-324 810-6-324	Consular Officials Sales to Foreign Governments,	power is immune because of such a treaty. (2)(c) Motor Vehicle Transactions Exemptions. Tax exemptions allowed on vehicle purchases by all	\$\$40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-4(a)(17 6640-2A-7(a)(5), 40-2A-7(a)(1), 40-23-4(a)(17	0
010 0 0 1.21	,	(2)(c)(1) The purchaser should present a mission tax exemption card, a personal tax exemption	33 10 27 7 (0)(3), 10 27 7 (0)(1), 10 23 1(0)(1)	J
	Calanta Fanaisa Cananananta	card, or a protocol identification card to the seller. Members of the United Nations (UN),		
	Diplomatic And	Organization of American States (OAS), World Bank (WB), and the International Monetary Fund (IMF) requesting a diplomatic exemption on the purchase of a vehicle must present their personal		
810-6-324	Consular Officials	tax exemption card.	§§40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-4(a)(17	0
810-6-324	Sales to Foreign Governments,	(2)(c)(2) The vendor <u>must</u> contact the U.S. Department of State, Office of Foreign Missions for a	§§40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-4(a)(17	0
		(3) Exemption Cards. Pursuant to U. S. law, the Taipei Economic and Cultural Representative Office in the United States (TECRO), the Taipei Economic and Cultural Offices (TECOs), their designated		
		employees, and their qualifying dependents are entitled to tax exemption privileges. Accordingly,		
		the American Institute in Taiwan (AIT) issues tax exemption cards that incorporate the same		
		features and design elements as the Office of Foreign Mission's tax exemption cards. Other than the exception noted in (2)(c), persons identified as exempt from taxation pursuant to treaties or		
		other diplomatic agreements with the United States are issued a tax exemption card by the U.S.		
		Department of State or AIT which identifies the bearer as exempt from tax and specifies the		
810-6-324	Diplomatic And Consular Officials	extent of the exemption. Tax exemption cards may be personal tax exemption cards, mission tax exemption cards, or official tax exemption cards.	§§40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-4(a)(17	0
		(3)(b) Mission and Official Tax Exemption Cards. Mission tax exemption cards and official tax	CAN CAN CONTROL OF CON	-
		exemption cards bear the photograph and identification of a consulate, or embassy employee who is the official purchasing agent for that office and are for use by foreign missions (including		
		TECRO and TECO) to obtain exemption from taxes on purchases in the United States that are		
		necessary for the mission and function of the foreign consulate or embassy. The individual		
	Salas to Foreign Governments	pictured is the point of contact and need not be present at the purchase. However, all purchases		
	Diplomatic And	must be paid for with a check, credit card, or wire transfer transaction in the name of the foreign government or mission, TECRO, or TECO. The cards may not be used for personal purchases of		
810-6-324	Consular Officials	tangible personal property or personal rentals of rooms, lodgings, or accommodations.	§§40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-4(a)(17	0
810-6-324	Sales to Foreign Governments, Sales to Foreign Governments,	(4)(a) Sales of tangible personal property to, and the rental or furnishing of rooms, lodgings, or (4)(c) Sales of tangible personal property to, and the rental or furnishing of rooms, lodgings, or	§§40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-4(a)(17	0
	Diplomatic And	accommodations to nationals of the United States even though such persons <u>may</u> perform		
810-6-324	Consular Officials	consular functions for foreign governments.	§§40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-4(a)(17	0
		(5) Receipt Retention of Sales. Sellers making sales to, or renting or furnishing rooms, lodgings, or accommodations to foreign diplomatic and consular officials shall retain a copy of the invoice or		
		other written evidence of the transaction to support any deductions claimed on their sales, use, or		
		lodgings tax returns for tax-exempt sales or room rentals to foreign diplomatic and consular officials. These invoices shall show the name of the purchaser, the name of the mission, the tax		
		exemption number, the expiration date of the tax exemption card, and the minimum level of		
		exemption specified on the tax exemption card. When a personal tax exemption card is		
	Sales to Foreign Governments, Diplomatic And	presented, the seller may ask the purchaser for an additional form of identification such as the purchaser's driver's license or his or her diplomatic or consular identification card, which many		
810-6-324	Consular Officials	holders of personal tax exemption cards are also issued.	§§40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-4(a)(17	0
810-6-325	Fuel Oil Used In Firing Kilns	(1) The term "kiln" as used in Code of Ala. 1975, Sections 40-23-4(a)(14) and 40-23-62(15) and in	§§40-23-4(14), 40-23-31, 40-23-83	0
		(3) Where a manufacturer uses fuel oil for both taxable and nontaxable purposes, the supplier of fuel oil must collect and pay the state sales tax on all of the fuel oil he delivers to a storage facility		
		from which withdrawals are made for a taxable use regardless of the fact that some part of the		
		fuel oil withdrawn is for an exempted use. In these instances where a manufacturer maintains separate facilities for storing fuel oil for taxable and nontaxable uses, the supplier is authorized to		
		deliver tax free to the facility maintained for storing fuel oil for a nontaxable use. The supplier is		
		burdened with the responsibility of knowing the usual and customary use made of the fuel oil		
810-6-325	Fuel Oil Used In Firing Kilns	delivered to his customers. (3) A seller who claims the exemption outlined in paragraph (2) must keep sufficient records to	§§40-23-4(14), 40-23-31, 40-23-83	0
		document such claims; and, in the absence of sufficient documentation, shall be liable for the		
810-6-329	Grass Sod	sales or use tax due on all sales for which exemption claims cannot be verified by the Revenue Department.	§§40-23-31, 40-23-83	0
810-6-332	Historical Preservation	(1) Notwithstanding any of the exemptions outlined above, an individual, partnership, or	§§40-2A-7(a)(5), 40-9B-7, 40-23-1(a)(10), 40-	0
		(1) An industrial development board created by an incorporated municipality within the State of		
		Alabama pursuant to Article 4 of Chapter 54 of Title 11, Code of Ala. 1975, as amended, is exempt from sales and use tax on any tangible personal property purchased by the board or its duly		
		authorized agent, provided the purchases are made in the name of the board, the board's credit is		
		obligated and said purchases are paid for by the board with funds belonging to the board. The term "funds belonging to the board" shall normally be construed to mean those funds not		
		exceeding the amount of the long term revenue bonds and any temporary borrowing evidenced		
		by revenue bonds or notes maturing not later than 18 months from date of issue. (Section 11-54-		
810-6-333	Industrial Development Board	96, Code of Ala. 1975) (2)(a) The exemption in Section 11-54-96 does not apply to a contractor where the contractor has	§§40-2A-7(a)(5),11-54-96, 40-9-33, 40-9B-4, 4	0
		a construction contract with an industrial development board to furnish all materials and labor for		
		use in the performance of the contract. The contractor is the consumer thereof of all the materials		
		used in the performance of the construction contract which becomes part of real property. A contractor may purchase items of machinery or equipment not becoming part of the realty, tax		
		exempt, where such items are intended for resale to the board in the form of tangible personal		
810-6-333	Industrial Development Board	property. (Sections 40-23-1(a)(10) and 40-23-60(5), Code of Ala. 1975)	§§40-2A-7(a)(5),11-54-96, 40-9-33, 40-9B-4, 4	0
810-6-333	Industrial Development Board Exemption For Certain Items	(3) Notwithstanding any of the exemptions outlined above, an individual, partnership, or (1)(b) Payment for Medicare program furnished items may be as the result of a contract between	§§40-2A-7(a)(5),11-54-96, 40-9-33, 40-9B-4, 4	0
	Furnished To Medicaid	Medicaid and a manufacturer who provides the item, bills Medicaid directly under the terms of		
810-6-337.03	Recipients Exemption For Certain Items	the contract, and receives payment directly from Medicaid. (1)(c) Payment may be as the result of contracts with various suppliers, such as home health	§§40-2A-7(a)(5), 40-32-2, 40-23-4, 40-23-31,	0
	Furnished To Medicaid	providers, who furnish the item, bill Medicaid directly pursuant to the terms established by the		
810-6-337.03	Recipients	Medicaid program, and receive payment directly from Medicaid.	§§40-2A-7(a)(5), 40-32-2, 40-23-4, 40-23-31,	0
		(2)(a) The sales and use tax exemption outlined in Section (1) above does not apply in instances where an item is sold directly to and paid for by a Medicaid recipient. Should the nature of the		
		present Medicaid program change, the sales and use tax exemption outlined in Section (1) would		
	Exemption For Certain Items	not apply to eyeglasses or durable medical equipment purchased and paid for by a Medicaid recipient who later receives reimbursement from Medicaid nor would the exemption apply with		
	Furnished To Medicaid	respect to that portion of a co-pay purchase paid for directly by the Medicaid recipient. (40-23-2		
810-6-337.03	Recipients	and 40-23-61, Code of Ala. 1975)	§§40-2A-7(a)(5), 40-32-2, 40-23-4, 40-23-31,	0
		(2)(a) The exemption referenced in paragraph (1) above does not apply to a contractor where the contractor has a construction contract with a medical clinic board to furnish all materials and		
		labor for use in the performance of the contract. The contractor is the consumer thereof of all the		
		materials used in the performance of the construction contract which becomes part of real		
		property. A contractor may purchase items of machinery or equipment not becoming part of the realty, tax exempt, where such items are intended for resale to the board in the form of tangible		

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
		(3) Notwithstanding any of the exemptions outlined above, an individual, partnership, or		
		corporation organized for profit that is or will be treated for federal income tax purposes as the		
		owner of property to which a medical clinic board has title to, or a possessory right in, is liable for		
		sales and use taxes as if the for-profit entity held title to the property unless the individual, partnership, or corporation would be entitled to use the property pursuant to a lease or other		
		agreement entered into before May 21, 1992, or would be entitled to use the property at some		
		future time pursuant to an inducement agreement entered into or adopted before May 21, 1992.		
		For profit entities, however, may qualify for abatements of certain sales and use taxes pursuant to		
		Chapter 9B of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of		
		private use property. Private user is defined in Section 40-9B-3. Therefore, Section 40-9B-7 does		
810-6-338	Medical Clinic Boards	not change the tax exempt status of a non-profit entity for sales and use tax purposes. Any sale of property to motor freight lines is subject to the sales tax where the property is	§§40-2A-7(a)(5), 40-9-33, 40-9B-7, 40-23-1(a)	
		delivered in Alabama by a seller doing business in Alabama. This is true even though the purchase		
		order may have been given out of state to an out-of-state branch of the seller and even though		
810-6-339	Motor Freight Lines, Sales To	payment is made out of state.	§§40-23-31, 40-23-83	(
		(3) To qualify for the sales and use tax exemption outlined in Section 11-62-18(d), the property		
		purchased must become a part of the facility or the equipment of the facility or must constitute		
		supplies or other items necessary for the day-to-day operation of the facility. Purchases of tangible personal property by an authority's or user's contractor or agent for use by the		
		contractor or agent, when such property does not become a part of the facility or the equipment		
		of the facility or does not constitute supplies or other items necessary for the day-to-day		
	Exemption For Municipal	operation of the facility, are subject to sales or use tax. Examples of nonexempt items are diesel		
	Special Health Care	fuel and repair parts for construction equipment, hand tools, and consumable supply items used		
810-6-341	Facilities.	by the contractor or agent.	§§40-2A-7(a)(5), 40-9B-7, 40-23-31, 11-62-18	(
		(4) Notwithstanding the exemption outlined above, an individual, partnership, or corporation		
		organized for profit that is or will be treated for federal income tax purposes as the owner of		
		property to which a municipal special health care facility authority has title to, or a possessory right in, is liable for sales and use taxes as if the for-profit entity held title to the property unless		
		the individual, partnership, or corporation would be entitled to use the property pursuant to a		
		lease or other agreement entered into before May 21, 1992, or would be entitled to use the		
		property at some future time pursuant to an inducement agreement entered into or adopted		
		before May 21, 1992. For-profit entities, however, may qualify for abatements of certain sales and		
		use taxes pursuant to Chapter 9B of Title 40 of the Code of Alabama 1975. Section 40-9B-7 only		
	Exemption For Municipal	pertains to private users of private use property. Private user is defined in 40-98-3. Therefore,		
910 6 3 44	Special Health Care	Section 40-9B-7 does not change the tax exempt status of a non-profit entity for sales and use tax	\$\$40.24.7(a)(E), 40.00.7, 40.33.34, 41.53.13]
810-6-341	Facilities.	purposes. (4) To qualify for the exemption in Section 22-21-333, the property purchased must become a part	§§40-2A-7(a)(5), 40-9B-7, 40-23-31, 11-62-18	C
		of the facility or the equipment of the facility or must constitute supplies or other items necessary		
		for the day-to-day operation of the facility. Purchases of tangible personal property by the health		
		care authority's contractor, subcontractors, or agent, when the property does not become a part		
		of the facility or the equipment of the facility or does not constitute supplies or other items		
		necessary for the day-to-day operation of the facility, are taxable. Examples of nonexempt items		
	Exemption For Certain Health			
810-6-341.01	Care Authorities	items used by the contractor, subcontractor, or agent.	§§40-2A-7(a)(5), 11-62-18, 40-9B-7, 40-23-31	(
		(5) Notwithstanding the exemption outlined above, an individual, partnership, or corporation organized for profit that is or will be treated for federal income tax purposes as the owner of		
		property to which a health care authority has title to, or a possessory right in, is liable for sales or		
		use taxes as if the for-profit entity held title to the property unless the individual, partnership, or		
		corporation would be entitled to use the property pursuant to a lease or other agreement entered		
		into before May 21, 1992, or would be entitled to use the property at some future time pursuant		
		to an industry and agreement entered into an adopted before May 21, 1003. For profit entities		
		to an inducement agreement entered into or adopted before May 21, 1992. For-profit entities,		
1		however, may qualify for abatements of certain sales and use taxes pursuant to Chapter 9B of		
		however, may qualify for abatements of certain sales and use taxes pursuant to Chapter 9B of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of private use		
810-6-3- 41 01	Exemption For Improvement	however, may qualify for abatements of certain sales and use taxes pursuant to Chapter 9B of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of private use property. Private user is defined in Section 40-9B-3. Therefore, Section 40-9B-7 does not change	56A(L-2A,-7/a)/5) 11,62,18 A(L-9B,7 A(L-23,-21	
810-6-341.01	Districts.	however, may qualify for abatements of certain sales and use taxes pursuant to Chapter 9B of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of private use	§§40-2A-7(a)(5), 11-62-18, 40-98-7, 40-23-31	C
810-6-341.01 810-6-341.02		however, may qualify for abatements of certain sales and use taxes pursuant to Chapter 9B of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of private use property. Private user is defined in Section 40-9B-3. Therefore, Section 40-9B-7 does not change the tax exempt status of a non-profit entity for sales and use tax purposes.	§§40-2A-7(a)(5), 11-62-18, 40-98-7, 40-23-31 §§40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23-	(
	Districts. Exemption For Improvement Districts.	however, may qualify for abatements of certain sales and use taxes pursuant to Chapter 9B of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of private user property. Private user is defined in Section 40-9B-3 Therefore, Section 40-9B-7 does not change the tax exempt status of a non-profit entity for sales and use tax purposes. (2) The term "improvement district" as used in this rule shall mean a district created pursuant to Chapter 99A of Title 11 of the Code of Ala. 1975. (5) The sales and use tax exemptions outlined in Section 11-99A-20 shall not apply to any		c
810-6-341.02	Districts. Exemption For Improvement Districts. Exemption For Improvement	however, may qualify for abatements of certain sales and use taxes pursuant to Chapter 9B of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of private use property. Private user is defined in Section 40-9B-3. Therefore, Section 40-9B-7 does not change the tax exempt status of a non-profit entity for sales and use tax purposes. [2] The term "improvement district" as used in this rule shall mean a district created pursuant to Chapter 99A of Title 11 of the Code of Ala. 1975. [5] The sales and use tax exemptions outlined in Section 11-99A-20 shall not apply to any purchase, acquisition, or installation that would not be exempt if purchased, acquired, or installed	§§40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23-	c
	Districts. Exemption For Improvement Districts.	however, may qualify for abatements of certain sales and use taxes pursuant to Chapter 9B of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of private use property. Private user is defined in Section 40-9B-3. Therefore, Section 40-9B-7 does not change the tax exempt status of a non-profit entity for sales and use tax purposes. [2] The term "improvement district" as used in this rule shall mean a district created pursuant to Chapter 99A of Title 11 of the Code of Ala. 1975. [5] The sales and use tax exemptions outlined in Section 11-99A-20 shall not apply to any purchase, acquisition, or installation that would not be exempt if purchased, acquired, or installed directly by the appointing government. (Section 11-99A-20(b)).		c c
810-6-341.02	Districts. Exemption For Improvement Districts. Exemption For Improvement Districts.	however, may qualify for abatements of certain sales and use taxes pursuant to Chapter 9B of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of private use property. Private user is defined in Section 40-9B-3. Therefore, Section 40-9B-7 does not change the tax exempt status of a non-profit entity for sales and use tax purposes. (2) The term "improvement district" as used in this rule shall mean a district created pursuant to Chapter 99A of Title 11 of the Code of Ala. 1975. (5) The sales and use tax exemptions outlined in Section 11-99A-20 shall not apply to any purchase, acquisition, or installation that would not be exempt if purchased, acquired, or installed directly by the appointing government. (Section 11-99A-20(b)). (6) The sales and use tax exemptions outlined in Section 11-99A-20 shall not be used for the	§§40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23-	C
810-6-341.02 810-6-341.02	Districts. Exemption For Improvement Districts. Exemption For Improvement Districts. Exemption For Improvement	however, may qualify for abatements of certain sales and use taxes pursuant to Chapter 9B of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of private use property. Private user is defined in Section 40-9B-3. Therefore, Section 40-9B-7 does not change the tax exempt status of a non-profit entity for sales and use tax purposes. [2] The term "improvement district" as used in this rule shall mean a district created pursuant to Chapter 99A of Title 11 of the Code of Ala. 1975. [5] The sales and use tax exemptions outlined in Section 11-99A-20 shall not apply to any purchase, acquisition, or installation that would not be exempt if purchased, acquired, or installed directly by the appointing government. (Section 11-99A-20(b)). [6] The sales and use tax exemptions outlined in Section 11-99A-20 shall not be used for the acquisition, equipping, or construction of property to be owned by any person other than a utility	\$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23- \$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23-	
810-6-341.02	Districts. Exemption For Improvement Districts. Exemption For Improvement Districts.	however, may qualify for abatements of certain sales and use taxes pursuant to Chapter 9B of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of private use property. Private user is defined in Section 40-9B-3. Therefore, Section 40-9B-7 does not change the tax exempt status of a non-profit entity for sales and use tax purposes. (2) The term "improvement district" as used in this rule shall mean a district created pursuant to Chapter 99A of Title 11 of the Code of Ala. 1975. (5) The sales and use tax exemptions outlined in Section 11-99A-20 shall not apply to any purchase, acquisition, or installation that would not be exempt if purchased, acquired, or installed directly by the appointing government. (Section 11-99A-20(b)). (6) The sales and use tax exemptions outlined in Section 11-99A-20 shall not be used for the	§§40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23-	
810-6-341.02 810-6-341.02	Districts. Exemption For Improvement Districts. Exemption For Improvement Districts. Exemption For Improvement	however, may qualify for abatements of certain sales and use taxes pursuant to Chapter 9B of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of private use property. Private user is defined in Section 40-9B-3 only pertains to private user so for the tax exempt status of a non-profit entity for sales and use tax purposes. (2) The term "improvement district" as used in this rule shall mean a district created pursuant to Chapter 99A of Title 11 of the Code of Ala. 1975. (5) The sales and use tax exemptions outlined in Section 11-99A-20 shall not apply to any purchase, acquisition, or installation that would not be exempt if purchased, acquired, or installed directly by the appointing government. (Section 11-99A-20(b)). (6) The sales and use tax exemptions outlined in Section 11-99A-20 shall not be used for the acquisition, equipping, or construction of property to be owned by any person other than a utility company, the improvement district, or another public person. (Section 11-99A-2(6)).	\$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23- \$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23-	
810-6-341.02 810-6-341.02	Districts. Exemption For Improvement Districts. Exemption For Improvement Districts. Exemption For Improvement	however, may qualify for abatements of certain sales and use taxes pursuant to Chapter 9B of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of private user property. Private user is defined in Section 40-9B-3 Therefore, Section 40-9B-7 does not change the tax exempt status of a non-profit entity for sales and use tax purposes. [2] The term "improvement district" as used in this rule shall mean a district created pursuant to Chapter 99A of Title 11 of the Code of Ala. 1975. [5] The sales and use tax exemptions outlined in Section 11-99A-20 shall not apply to any purchase, acquisition, or installation that would not be exempt if purchased, acquired, or installed directly by the appointing government. (Section 11-99A-20(b)). [6] The sales and use tax exemptions outlined in Section 11-99A-20 shall not be used for the acquisition, equipping, or construction of property to be owned by any person other than a utility company, the improvement district, or another public person. (Section 11-99A-2(6)). [7] Any contractor or subcontractor who is making tax-exempt purchases pursuant to Section 11-99A-20(b) may apply for and obtain a sales and use tax Certificate of Exemption (Form STE-1). A	\$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23- \$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23-	
810-6-341.02 810-6-341.02	Districts. Exemption For Improvement Districts. Exemption For Improvement Districts. Exemption For Improvement	however, may qualify for abatements of certain sales and use taxes pursuant to Chapter 9B of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of private user property. Private user is defined in Section 40-9B-3. Therefore, Section 40-9B-7 does not change the tax exempt status of a non-profit entity for sales and use tax purposes. (2) The term "improvement district" as used in this rule shall mean a district created pursuant to Chapter 99A of Title 11 of the Code of Ala. 1975. (5) The sales and use tax exemptions outlined in Section 11-99A-20 shall not apply to any purchase, acquisition, or installation that would not be exempt if purchased, acquired, or installed directly by the appointing government. (Section 11-99A-20(b)). (6) The sales and use tax exemptions outlined in Section 11-99A-20 shall not be used for the acquisition, equipping, or construction of property to be owned by any person other than a utility company, the improvement district, or another public person. (Section 11-99A-2(6)). (7) Any contractor or subcontractor who is making tax-exempt purchases pursuant to Section 11-99A-20(b) may apply for and obtain a sales and use tax Certificate of Exemption (Form STE-1). A contractor or subcontractor applying for a Form STE-1 shall attach to its application a certification,	\$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23- \$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23-	
810-6-341.02 810-6-341.02	Districts. Exemption For Improvement Districts. Exemption For Improvement Districts. Exemption For Improvement	however, may qualify for abatements of certain sales and use taxes pursuant to Chapter 9B of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of private user property. Private user is defined in Section 40-9B-3 ronly pertains to private users of private user property. Private user is defined in Section 40-9B-3 rodes not change the tax exempt status of a non-profit entity for sales and use tax purposes. (2) The term "improvement district" as used in this rule shall mean a district created pursuant to Chapter 99A of Title 11 of the Code of Ala. 1975. (5) The sales and use tax exemptions outlined in Section 11-99A-20 shall not apply to any purchase, acquisition, or installation that would not be exempt if purchased, acquired, or installed directly by the appointing government. (Section 11-99A-20(b)). (6) The sales and use tax exemptions outlined in Section 11-99A-20 shall not be used for the acquisition, equipping, or construction of property to be owned by any person other than a utility company, the improvement district, or another public person. (Section 11-99A-2(6)). (7) Any contractor or subcontractor who is making tax-exempt purchases pursuant to Section 11-99A-20(b) may apply for and obtain a sales and use tax Certificate of Exemption (Form STE-1). A contractor or subcontractor applying for a Form STE-1 shall attach to its application a certification, under oath, from the Chairman of the Board of the improvement district outlining the terms of	\$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23- \$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23-	
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810-6-341.02 810-6-341.02 810-6-341.02	Districts. Exemption For Improvement Districts. Exemption For Improvement Districts. Exemption For Improvement Districts. Exemption For Improvement Districts.	however, may qualify for abatements of certain sales and use taxes pursuant to Chapter 9B of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of private user property. Private user is defined in Section 40-9B-7 only pertains to private users of private user property. Private user is defined in Section 40-9B-7. Therefore, Section 40-9B-7 does not change the tax exempt status of a non-profit entity for sales and use tax purposes. (2) The term "improvement district" as used in this rule shall mean a district created pursuant to Chapter 99A of Title 11 of the Code of Ala. 1975. (5) The sales and use tax exemptions outlined in Section 11-99A-20 shall not apply to any purchase, acquisition, or installation that would not be exempt if purchased, acquired, or installed directly by the appointing government. (Section 11-99A-20(b)). (6) The sales and use tax exemptions outlined in Section 11-99A-20 shall not be used for the acquisition, equipping, or construction of property to be owned by any person other than a utility company, the improvement district, or another public person. (Section 11-99A-2(6)). (7) Any contractor or subcontractor who is making tax-exempt purchases pursuant to Section 11-99A-20(b) may apply for and obtain a sales and use tax Certificate of Exemption (Form STE-1). A contractor or subcontractor applying for a Form STE-1 shall attach to its application a certification, under oath, from the Chairman of the Board of the improvement district outlining the terms of the improvement district's agreement with the appointing government with respect to any limitations, restrictions, or rescissions to the sales and use tax exemptions otherwise applicable to purchases by the improvement district, contractor, or subcontractor. The Form STE-1 issued to the contractor or subcontractor will be project specific and shall be provided by the contractor or subcontractor will be project specific and shall be provided by the contractor or the improvement project indicated on the Form	\$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23- \$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23- \$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23-	
810-6-341.02 810-6-341.02 810-6-341.02	Districts. Exemption For Improvement Districts. Exemption For Improvement Districts. Exemption For Improvement Districts. Exemption For Improvement Districts.	however, may qualify for abatements of certain sales and use taxes pursuant to Chapter 9B of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of private user property. Private user is defined in Section 40-9B-7 only pertains to private users of private user property. Private user is defined in Section 40-9B-3. Therefore, Section 40-9B-7 does not change the tax exempt status of a non-profit entity for sales and use tax purposes. (2) The term "improvement district" as used in this rule shall mean a district created pursuant to Chapter 99A of Title 11 of the Code of Ala. 1975. (5) The sales and use tax exemptions outlined in Section 11-99A-20 shall not apply to any purchase, acquisition, or installation that would not be exempt if purchased, acquired, or installed directly by the appointing government. (Section 11-99A-20(b)). (6) The sales and use tax exemptions outlined in Section 11-99A-20 shall not be used for the acquisition, equipping, or construction of property to be owned by any person other than a utility company, the improvement district, or another public person. (Section 11-99A-2(6)). (7) Any contractor or subcontractor who is making tax-exempt purchases pursuant to Section 11-99A-2(6)). (8) Any contractor or subcontractor who is making tax-exempt purchases pursuant to Section 11-99A-2(6)) may apply for and obtain a sales and use tax Certificate of Exemption (Form STE-1). A contractor or subcontractor applying for a Form STE-1 shall attach to its application a certification, under oath, from the Chairman of the Board of the improvement district outlining the terms of the improvement district's agreement with the appointing government with respect to any limitations, restrictions, or rescissions to the sales and use tax exemptions otherwise applicable to purchases by the improvement district, contractor, or subcontractor. The Form STE-1 issued to the contractor or subcontractor will be project specific and shall be provided by the contractor or subcontractor will be	\$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23- \$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23- \$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23-	
810-6-341.02 810-6-341.02 810-6-341.02	Districts. Exemption For Improvement Districts. Exemption For Improvement Districts. Exemption For Improvement Districts. Exemption For Improvement Districts.	however, may qualify for abatements of certain sales and use taxes pursuant to Chapter 9B of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of private user property. Private user is defined in Section 40-9B-7 only pertains to private users of private user property. Private user is defined in Section 40-9B-3 renerfore, Section 40-9B-7 does not change the tax exempt status of a non-profit entity for sales and use tax purposes. (2) The term "improvement district" as used in this rule shall mean a district created pursuant to Chapter 99A of Title 11 of the Code of Ala. 1975. (5) The sales and use tax exemptions outlined in Section 11-99A-20 shall not apply to any purchase, acquisition, or installation that would not be exempt if purchased, acquired, or installed directly by the appointing government. (Section 11-99A-20 shall not be used for the acquisition, equipping, or construction of property to be owned by any person other than a utility company, the improvement district, or another public person. (Section 11-99A-2(6)). (7) Any contractor or subcontractor who is making tax-exempt purchases pursuant to Section 11-99A-2(b)) may apply for and obtain a sales and use tax Certificate of Exemption (Form STE-1). A contractor or subcontractor applying for a Form STE-1 shall attach to its application a certification, under oath, from the Chairman of the Board of the improvement district outlining the terms of the improvement district's agreement with the appointing government with respect to any limitations, restrictions, or rescissions to the sales and use tax exemptions otherwise applicable to purchases by the improvement district, contractor, or subcontractor. The Form STE-1 issued to the contractor or subcontractor will be project specific and shall be provided by the contractor or subcontractor will be project specific and shall be provided by the contractor who will be making tax-exempt purchases for more than one qualifying improvement project shall obtain a separate Form STE-	\$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23- \$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23- \$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23-	
810-6-341.02 810-6-341.02	Districts. Exemption For Improvement Districts. Exemption For Improvement Districts. Exemption For Improvement Districts. Exemption For Improvement Districts.	nowever, may qualify for abatements of certain sales and use taxes pursuant to Chapter 98 of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of private user property. Private user is defined in Section 40-9B-7 only pertains to private users of private user property. Private user is defined in Section 40-9B-3. Therefore, Section 40-9B-7 does not change the tax exempt status of a non-profit entity for sales and use tax purposes. (2) The term "improvement district" as used in this rule shall mean a district created pursuant to Chapter 99A of Title 11 of the Code of Ala. 1975. (5) The sales and use tax exemptions outlined in Section 11-99A-20 shall not apply to any purchase, acquisition, or installation that would not be exempt if purchased, acquired, or installed directly by the appointing government. (Section 11-99A-20(b)). (6) The sales and use tax exemptions outlined in Section 11-99A-20 shall not be used for the acquisition, equipping, or construction of property to be owned by any person other than a utility company, the improvement district, or another public person. (Section 11-99A-2(6)). (7) Any contractor or subcontractor who is making tax-exempt purchases pursuant to Section 11-99A-20(b) may apply for and obtain a sales and use tax Certificate of Exemption (Form STE-1). A contractor or subcontractor applying for a Form STE-1 shall attach to its application a certification, under oath, from the Chairman of the Board of the improvement district outlining the terms of the improvement district sagreement with the appointing government with respect to any limitations, restrictions, or rescissions to the sales and use tax exemptions otherwise applicable to purchases by the improvement district, contractor, or subcontractor. The Form STE-1 issued to the contractor or subcontractor will be project specific and shall be provided by the contractor or subcontractor will be project specific and shall be provided by the contractor or subcontractor or subcontractor who will be mak	\$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23- \$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23- \$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23-	
810-6-341.02 810-6-341.02	Districts. Exemption For Improvement Districts. Exemption For Improvement Districts. Exemption For Improvement Districts. Exemption For Improvement Districts.	however, may qualify for abatements of certain sales and use taxes pursuant to Chapter 9B of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of private user property. Private user is defined in Section 40-9B-7 only pertains to private users of private user property. Private user is defined in Section 40-9B-3. Therefore, Section 40-9B-7 does not change the tax exempt status of a non-profit entity for sales and use tax purposes. (2) The term "improvement district" as used in this rule shall mean a district created pursuant to Chapter 99A of Title 11 of the Code of Ala. 1975. (5) The sales and use tax exemptions outlined in Section 11-99A-20 shall not apply to any purchase, acquisition, or installation that would not be exempt if purchased, acquired, or installed directly by the appointing government. (Section 11-99A-20(b)). (6) The sales and use tax exemptions outlined in Section 11-99A-20 shall not be used for the acquisition, equipping, or construction of property to be owned by any person other than a utility company, the improvement district, or another public person. (Section 11-99A-2(6)). (7) Any contractor or subcontractor who is making tax-exempt purchases pursuant to Section 11-99A-2(6)). (8) The sales and use tax exemptions outlined in Section 11-99A-2(6)). (9) Any contractor or subcontractor who is making tax-exempt purchases pursuant to Section 11-99A-2(6)). (9) In a contractor or subcontractor of the Board of the improvement district outlining the terms of the improvement district's agreement with the appointing government with respect to any limitations, restrictions, or rescissions to the sales and use tax exemptions otherwise applicable to purchases by the improvement district, contractor, or subcontractor. The Form STE-1 issued to the contractor or subcontractor will be project specific and shall be provided by the contractor or subcontractor will be project specific and shall be provided by the contractor of the improvement project indicated on the Form S	\$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23- \$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23- \$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23-	
810-6-341.02 810-6-341.02	Districts. Exemption For Improvement Districts. Exemption For Improvement Districts. Exemption For Improvement Districts. Exemption For Improvement Districts.	nowever, may qualify for abatements of certain sales and use taxes pursuant to Chapter 98 of Title 40 of the Code of Ala. 1975. Section 40-9B-7 only pertains to private users of private user property. Private user is defined in Section 40-9B-7 only pertains to private users of private user property. Private user is defined in Section 40-9B-3. Therefore, Section 40-9B-7 does not change the tax exempt status of a non-profit entity for sales and use tax purposes. (2) The term "improvement district" as used in this rule shall mean a district created pursuant to Chapter 99A of Title 11 of the Code of Ala. 1975. (5) The sales and use tax exemptions outlined in Section 11-99A-20 shall not apply to any purchase, acquisition, or installation that would not be exempt if purchased, acquired, or installed directly by the appointing government. (Section 11-99A-20(b)). (6) The sales and use tax exemptions outlined in Section 11-99A-20 shall not be used for the acquisition, equipping, or construction of property to be owned by any person other than a utility company, the improvement district, or another public person. (Section 11-99A-2(6)). (7) Any contractor or subcontractor who is making tax-exempt purchases pursuant to Section 11-99A-20(b) may apply for and obtain a sales and use tax Certificate of Exemption (Form STE-1). A contractor or subcontractor applying for a Form STE-1 shall attach to its application a certification, under oath, from the Chairman of the Board of the improvement district outlining the terms of the improvement district sagreement with the appointing government with respect to any limitations, restrictions, or rescissions to the sales and use tax exemptions otherwise applicable to purchases by the improvement district, contractor, or subcontractor. The Form STE-1 issued to the contractor or subcontractor will be project specific and shall be provided by the contractor or subcontractor will be project specific and shall be provided by the contractor or subcontractor or subcontractor who will be mak	\$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23- \$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23- \$\$40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23-	

				# of Discretionary
Rule Citation	Short Description	Regulatory Text	Statutory Authoity	Regulatory Restrictions
		(2) Sales of automobiles, motorcycles, trucks, truck trailers, or semitrailers that (1) will be registered or titled outside Alabama and (ii) are exported or removed from Alabama within 72		
		hours by the purchaser or the purchaser's agent for first use outside Alabama are not subject to		
		Alabama sales tax when the sales tax laws of the state in which the purchaser will title or register		
		the vehicle allows an Alabama resident to purchase a motor vehicle for first titling and registering		
		in Alabama without the payment of tax to that state when the sales tax laws of the state. To be exempt from Alabama sales tax, the information relative to the exempt sale must be documented		
		on forms approved by the Revenue Department. (See Sales and Use Tax Rule 810-6-342.03		
		entitled Sales of Certain Automotive Vehicles to Nonresidents for First Use and Registration or		
		Titling Outside Alabama.) Sales of other vehicles such as mobile homes, motor bikes, all terrain vehicles, motor homes, travel trailers, and boats do not qualify for this export exemption provision		
		and are subject to Alabama sales tax unless the seller can provide factual evidence that the		
		vehicle was delivered outside Alabama or delivered to a common carrier for transportation	55 40 24 7/ V5) 40 22 2/4) 40 22 24 40 22	
810-6-342.02 810-6-342.02	Nonresidents, Sales To Nonresidents, Sales To	outside Alabama. (Section 40-23-2(4)) (4) Effective January 1, 2016, sales of automobiles, motorcycles, trucks, truck trailers, or	§§40-2A-7(a)(5), 40-23-2(4), 40-23-31, 40-23- §§40-2A-7(a)(5), 40-23-2(4), 40-23-31, 40-23-	- 0
010 0 0 112.02		(4)(a) The tax collected on sales outlined in paragraph (4) above shall be Alabama sales tax and	33 10 277 (4)(3), 10 23 2(1), 10 23 31, 10 23	
810-6-342.02	Nonresidents, Sales To	shall exclude county and municipal sales tax.	§§40-2A-7(a)(5), 40-23-2(4), 40-23-31, 40-23-	
810-6-342.02	Nonresidents, Sales To Sales Of Certain Automotive	(5) A list of states that do not allow a reciprocal drive-out provision for Alabama residents (1)(b)(2) Copy of the purchaser's valid state-issued identification card, state-issued driver's license,	§§40-2A-7(a)(5), 40-23-2(4), 40-23-31, 40-23-	0
	Vehicles To	U.S. passport, or for entities, a copy of the same for the individual signing for the purchase. An		
	Nonresidents For First Use	entity must also provide a copy of the same for a member of an LLC or a member of the board of		
810-6-342.03	And Registration Or Titling Outside Alabama.	directors for a corporation as well as the location the travel trailer, camper, or housecar will be housed upon export from Alabama.	§§40-2A-7(a)((5), 40-23-2(4), 40-23-31	0
810-6-342.03	Sales Of Certain Automotive		§§40-2A-7(a)((5), 40-23-2(4), 40-23-31	0
		(3) The certificate, properly completed, must be retained in the seller's records with a copy of the		
		corresponding sales invoice, and when applicable, the additional documentation required in subparagraph (1)(b). The certificate and documents shall be available for inspection or		
	Sales Of Certain Automotive	examination by the department or any authorized agent during normal business hours. The seller		
	Vehicles To	will be liable for the Alabama sales tax on any sale for which the export exemption has been		
	Nonresidents For First Use And Registration Or Titling	claimed but for which a properly executed certificate and sales invoice, and when applicable, additional documentation required in subparagraph (1)(b) are not maintained in the seller's		
810-6-342.03	Outside Alabama.	records.	§§40-2A-7(a)((5), 40-23-2(4), 40-23-31	0
810-6-342.03	Sales Of Certain Automotive	(7) A list of states that do not allow a reciprocal drive-out provision for Alabama residents	§§40-2A-7(a)((5), 40-23-2(4), 40-23-31	0
	Nurserymen - Sales Of Plants, Seedlings,	(3) A nurseryman who claims the exemption outlined in paragraph (2) must keep sufficient records to document such claims; and, in the absence of sufficient documentation, shall be liable for the		
	Nursery Stock And Floral	sales or use tax due on all sales for which exemption claims cannot be verified by the Revenue		
810-6-343	Products	Department.	§§40-23-31, 40-23-83	0
		(4) The planting of trees, floral products, and shrubbery or other nursery stock on the real		
		property of a customer pursuant to a contract to furnish such items and plant same does not constitute a retail sale by the person performing the contract; instead, the person is performing a		
		contract for making additions, alterations, or improvements to realty and is deemed to be the		
		user or consumer of the items which are planted. Accordingly, nurserymen who maintain an		
		inventory of trees, floral products, and shrubbery or other nursery stock from which they make retail sales to customers and from which they also withdraw items for use in performing contracts		
		for making additions, alterations, or improvements to realty shall purchase all such items tax-free		
		and, in turn, remit sales tax collected from the customer on retail sales of items from inventory		
		and compute and pay sales tax on items withdrawn from inventory for use or consumption in the performance of contracts. Nurserymen or landscapers who maintain no inventory and make no		
		retail sales of trees, floral products, or shrubbery or other nursery stock shall remit the		
		appropriate sales or use tax to the vendor at the time they purchase such items for use in		
		performing contracts for making additions, alterations, or improvements to realty. Purchases or withdrawals of trees, floral products, and shrubbery or other nursery stock which qualify for the		
	Nurserymen - Sales Of Plants,	exemptions outlined in paragraphs (1) and (2) above are exempt from sales and use tax. (Adopted		
	Seedlings,	March 9, 1961, Amended January 20, 1966, readopted through APA effective October 1, 1982,		
810-6-343	Nursery Stock And Floral Products	Amended May 22, 1993) [Sections 40-23-1(a)(6), 40-23-1(a)(8), 40-23-1(a) (10), 40-23-2(1), and 40-23-61(a)]	§§40-23-31, 40-23-83	0
010 0 3 .43	rioddets	When purchased for agricultural use as a soil conditioner or plant food, peat or peat moss is	3340 23 31, 40 23 63	3
		exempt from the sales or use tax, as the case may be, by the fertilizer exemptions found in		
810-6-345 810-6-346	Peat Moss Air And Water Pollution	Sections 40-23-4(a)(2) and 40-23-62(5) (State v. Flowerwood Nursery, Inc., 55 So. 2d 130) (1) The term "pollution control facilities" shall mean any system, method, construction, device, or	§§40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-4(a)(16), 40-23-62(18	0
010 0 0 1 1 0	7 iii 7 iiid TTatel T Oliddoll	(2) The term "air pollution" shall mean the presence in the outdoor atmosphere of one or more air	33.10 277 /(0/10/), 10 23 1/(0/(10/), 10 23 02/(10/	,
		contaminants or combinations of contaminants in such quantities and of such characteristics,		
	Air And Water Pollution	location, and duration which are injurious to the public and the public interest, or which unreasonably interfere with the comfortable enjoyment of life or property or to the conduct of		
810-6-346	Control Exemption	business within affected areas.	§§40-2A-7(a)(5), 40-23-4(a)(16), 40-23-62(18	0
	Air And Water Pollution	(3) The term "air contaminant" shall mean dust, fumes, mist, smoke, other particulate matter,		
810-6-346	Control Exemption	vapor, gas, odorous substances, or any combination thereof. (4) The term "air contamination source" shall mean any source at, from, or by reason of which	§§40-2A-7(a)(5), 40-23-4(a)(16), 40-23-62(18)	0
		there is admitted into the atmosphere any air contaminant regardless of who owns or operates		
	Air And Water Pollution	the building, premises, or other property in, at, or on which source is located, or the facility,	CC+0 D+ 7(VE)	
810-6-346 810-6-346	Control Exemption Air And Water Pollution	equipment, or other property by which the emission is caused or from which the emission comes. (5) The term "water pollution" shall mean the discharge or deposit of sewage, industrial wastes, or	§§40-2A-7(a)(5), 40-23-4(a)(16), 40-23-62(18) §§40-2A-7(a)(5), 40-23-4(a)(16), 40-23-62(18)	
310 0 3 .40	raid ater i onution	(8) To qualify for the pollution control exemption the primary purpose for acquiring tangible	33 2.1 7 (a)(3), 40 23 4(a)(10), 40-23-02(10)	0
		personal property purchased, stored, used, or consumed shall be the control, reduction, or		
		elimination of air or water pollution. Property acquired for the primary purpose of controlling, reducing, or eliminating air or water pollution, qualifies for the exemption even though a		
		secondary or incidental purpose may be its use in the production of goods or services. Property		
		which is acquired primarily for the production of goods or services and is integral to a profit-		
	Air And Water Pollution	motivated business purpose or activity does not qualify for the pollution control exemption even when the property controls, reduces, or eliminates air or water pollution. (Chemical Waste		
810-6-346	Control Exemption	Management, Inc. v. State, 512 So. 2d 115 (Ala. Civ. App. 1987)).	§§40-2A-7(a)(5), 40-23-4(a)(16), 40-23-62(18)	0
		(1) The post office is a quasi-independent governmental agency and is, therefore, exempt from		
		state taxation. The U. S. Postal Service as it exists today was created under the Postal Reorganization Act, Public Law No. 91-375, August 12, 1970, 84 Stat. 719. Section 10(a) of this Act		
		provides that "The United States Postal Service shall be operated as a basic and fundamental		
		service provided to the people by the government of the United States, authorized by the		
810-6-346.02	Post Office, Sales To The	constitution, created by act of Congress and supported by the people." (4) Items such as aspirin, vitamins, and shampoo that do not ordinarily require a physician's	§§40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40	0
		prescription are exempt from sales or use tax when prescribed by a physician and the prescription		
810-6-347.01	Prescription Drugs	is filled dispensed by a licensed pharmacist, are exempt from tax.	§§40-23-4.1, 40-23-31, 40-23-83	0
810-6-347.02	Exemption From Sales And	(4) Nurseries or day care centers and kindergartens that are operated together <u>must</u> separate Tangible personal property is exempted from sales and use taxes when purchased for the sole use	§§40-2A-7(a)(5), 40-23-30, 40-23-31, 40-23-4	0
		and benefit of, and for use under control of a state, county, or city school from any funds under		
		the control of such school where a purchase order is issued therefor by the principal of an		
910 6 3 47 04	Bublic Schools Sal T-	elementary or high school or by an official authorized to make purchases for an institution of	8840 22 21 40 22 82	_
810-6-347.04	Public Schools, Sales To	higher learning. The purchase order so issued must contain the following:	§§40-23-31, 40-23-83	1 0

	al			# of Discretionary
Rule Citation	Short Description Public Schools, Public School	Regulatory Text	Statutory Authoity	Regulatory Restrictions
040 6 2 47 06	Principals Or Teachers, Etc.,	(1) Sales of tangible personal property to public schools or for use therein <u>shall not</u> be subject to	SSA0 22 A/AA) AO 22 24	
810-6-347.06	Sales To Public Schools, Public School	tax under the following circumstances:	§§40-23-4(11), 40-23-31	0
040 6 2 47 06	Principals Or Teachers, Etc.,	(2) Vendors making sales to public school principals or teachers <u>must</u> treat as subject to sales tax any sales of property for the private and personal use of any individual except as noted above.	5540 22 4/44) 40 22 24	0
810-6-347.06	Sales To Public Schools, Public School	any sales of property for the private and personal use of any individual except as noted above. (3) Vendors making sales to students for their personal use cannot claim exemption even though	§§40-23-4(11), 40-23-31	U
040 6 2 47 06	Principals Or Teachers, Etc.,	such sales <u>may</u> be made through the school principal or a teacher or an organized group affiliated with the institution.	5540 22 4/44\ 40 22 24	
810-6-347.06	Sales To	(4) The records to be maintained by vendors making sales to public school principals in order to	§§40-23-4(11), 40-23-31	0
		establish an exemption under this rule shall include a copy of the vendor's invoice giving the name of the school, the name of the principal, and a description of the goods; provided, it will not be		
		necessary to have the principal sign the purchase order where delivery is made to a school		
		lunchroom or to a school supply store regularly making purchases of property exempted under this rule. It is further provided that a signed purchase order alone will not guarantee exemption to		
		a vendor where the goods sold would not customarily be used for educational purposes. In		
	Public Schools, Public School Principals Or Teachers, Etc.,	instances of such sales, the vendor must be prepared to prove that the goods were used in connection with a recognized and approved public school program under the supervision and		
810-6-347.06	Sales To	control of the school officials.	§§40-23-4(11), 40-23-31	0
		Materials which pass to the repairman's customer, and which do not lose their identity, such as auto repair parts, radio tubes, and condensers, are sold at retail by the repairman. He must report		
		and pay sales tax on such sales provided delivery is made to the customer in Alabama. If the		
	Repairs To Equipment, When	repairman delivers the repaired equipment to the customer or the equipment is delivered by common carrier to a point outside the State of Alabama, the sale is in interstate commerce not		
810-6-348	Not Subject To Tax	subject to Alabama sales tax. See Rule 810-6-1142.	§40-23-31	0
	State Sales, Use, And Lodgings			
	Tax Exemption For Qualified Production	(2) <u>Definitions</u> . For purposes of this rule, and to the extent not inconsistent with the Rules of the		
810-6-352	Companies	Alabama Film Office, these terms shall be defined as follows:	§§40-2A-7(a)(5), 41-7A-40 through 41-7A-48	0
	State Sales, Use, And Lodgings Tax Exemption			
	For Qualified Production	(2)(c) Qualified Production Company: This term shall have the same meaning as ascribed to it in		
810-6-352	Companies State Sales, Use, And Lodgings	<u>Code of Ala. 1975</u> , Section 41-7A-42.	§§40-2A-7(a)(5), 41-7A-40 through 41-7A-48	0
	Tax Exemption			
810-6-352	For Qualified Production Companies	(2)(e) <u>State-Certified Production</u> : This term <u>shall</u> have the same meaning as ascribed to it in <u>Code of Ala. 1975</u> , Section 41-7A-42.	§§40-2A-7(a)(5), 41-7A-40 through 41-7A-48	0
	State Sales, Use, And Lodgings		33.0 =(-)(-)(-)	-
	Tax Exemption For Qualified Production	(4) The Qualified Production Company <u>must</u> submit an application to the Office for approval. (See Alabama Department of Commerce/ Alabama Film Office Incentives Rule 281-3-104 for		
810-6-352	Companies	requirements and procedures)	§§40-2A-7(a)(5), 41-7A-40 through 41-7A-48	0
		(5) Once approved, the Office shall issue an approval letter to the Qualified Production Company and to the Department notifying both that the Qualified Production has been approved. The		
		approval letter shall provide the total amount of Incentives approved and a breakdown of the		
		Incentives awarded by State sales, use and lodgings tax and by Rebate. Upon receipt of the approval letter, the Department will issue a state sales, use, and lodgings tax exemption		
		certificate to the Qualified Production Company. This exemption certificate shall be used by the		
	State Sales, Use, And Lodgings	Qualified Production Company to claim the exemption from the state portion of sales, use and lodgings tax when making qualifying purchases and/or accommodations. Local sales, use and		
	Tax Exemption	lodgings tax are not exempt and shall be paid to the vendor at the time of purchase or at the time		
810-6-352	For Qualified Production Companies	the accommodations are provided. The exemption is effective on the date the exemption certificate is issued by the Department.	§§40-2A-7(a)(5), 41-7A-40 through 41-7A-48	0
	State Sales, Use, And Lodgings		(1)	
	Tax Exemption For Qualified Production	(6) Upon completion of production activities within the State of Alabama on the State-Certified Production, the Qualified Production Company shall return the state sales, use, and lodgings tax		
810-6-352	Companies	exemption certificate to the Department.	§§40-2A-7(a)(5), 41-7A-40 through 41-7A-48	0
	State Sales, Use, And Lodgings	(7) The Report is required to be filed with the Office as provided for in Alabama Department of Commerce/Alabama Film Office Incentives Rule 281-3-106, and shall identify, on a city-by-city		
	Tax Exemption	and county-by-county basis, the amount of total incentives used in the way of exemptions from		
810-6-352	For Qualified Production Companies	state sales, use and lodgings taxes, in addition to specifically identifying the amount of the total Production Expenditures eligible for the Rebate.	§§40-2A-7(a)(5), 41-7A-40 through 41-7A-48	0
810-6-352		(8) If a Qualified Production Company fails to timely submit the Report to the Office as provided	§§40-2A-7(a)(5), 41-7A-40 through 41-7A-48	0
		(9) If the Qualified Production Company, which is producing a State-Certified Production, incurs Production Expenditures in an amount less than \$150,000, then the Qualified Production		
		Company shall be liable for the state sales, use, and lodgings taxes that would have been paid had		
	Tax Exemption For Qualified Production	the exemption not been granted; provided, however, that if the Qualified Production Company pays the state sales, use, and lodgings taxes due within 60 days of the date the Report was		
810-6-352	Companies	submitted, the Qualified Production Company shall incur no penalties.	§§40-2A-7(a)(5), 41-7A-40 through 41-7A-48	0
		(2) Any county or municipality may, by resolution or ordinance adopted at least 30 days prior to the third full weekend of July, provide for the exemption of "covered items" from county or		
		municipal sales or use taxes during the same time period, under the same terms, conditions, and		
		definitions as provided in this rule for the state sales tax holiday. A county or municipality is prohibited from providing for a sales and use tax exemption during any period other than a state		
		sales tax holiday. A participating county or municipality shall submit a certified copy of their		
		adopted resolution or ordinance providing for the sales tax holiday, and any subsequent amendments thereof, to the Alabama Department of Revenue at least 30 days prior to the		
		effective date of the resolution or ordinance. The Department will compile this information into a		
810-6-365	Sales Tax Holiday For "Back-To School"	list of all counties and municipalities participating in the "Back-to-School" Sales Tax Holiday and issue a current publication of the list on its website.	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
		(3) "Covered items" means: Articles of clothing with a sales price of one hundred dollars (\$100), or	(,, , , , , , , , , , , , , , , , , ,	
		less, per article of clothing. The exemption applies regardless of how many items are sold on the same invoice to a customer. "Clothing" means all human wearing apparel suitable for general use		
		including sandals, shoes and sneakers. Clothing shall not include the following listed items which		
810-6-365 810-6-365	School" Sales Tax Holiday For "Back-To	are excluded from the exemption: (3)(f) In addition to (a) through (e) above, clothing shall not include clothing accessories or	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213 §§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
	Tonday For Buck-10	(4) "Covered items" means: A single purchase, with a sales price of seven hundred fifty dollars	25 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	
		(\$750), or less, of computers, computer software, and school computer supplies. "Computer," "computer software," and "school computer supplies" shall not include furniture and any systems,		
1	Sales Tax Holiday For "Back-To	devices, software, peripherals designed or intended primarily for recreational use, or video games		
810-6-365	School"	of a non-educational nature. These items are defined as follows:	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (4)(a) "Computer" means an electronic device that accepts information in digital or similar form	Statutory Authoity	Regulatory Restrictions
		and manipulates it for a result based on a sequence of instructions, also known as a central		
		processing unit (CPU). For purposes of the exemption during the sales tax holiday, a computer may include a laptop, desktop, or tower computer system which consists of a CPU, display		
		monitor, keyboard, mouse, and speakers sold as a computer package. The computer package will		
		qualify for the exemption if the dollar amount of the sale is at or below seven hundred fifty dollars (\$750). However, display monitors, keyboards, mouse devices, speakers and other computer parts		
		or devices designed for use in conjunction with a personal computer not sold as part of a package		
810-6-365	School"	will not qualify for the exemption. (5) "Covered items" means: Noncommercial purchases of books with a sales price of not more	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
		than thirty dollars (\$30) per book. The term book shall mean a set of printed sheets bound		
810-6-365	Sales Tax Holiday For "Back-To School"	together and published in a volume with an ISBN number, but does not include magazines, newspapers, periodicals, or any other document printed or offered for sale in a non-bound form.	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
		(8) Splitting of items normally sold together. To qualify for the exemption, items normally sold in	(), ()	
	Sales Tax Holiday For "Back-To	pairs shall not be separated, and articles that are normally sold as a single unit must continue to be sold in that manner. The following examples illustrate the application of the rule to the		
810-6-365	School"	exemption:	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
		(8)(b) A suit is normally priced at \$300.00. The suit cannot be split into a coat and slacks so that one of the articles may be sold for \$100.00 or less to qualify for the exemption. However, articles		
040 6 3 65		that are normally sold as separate articles, such as a sport coat and slacks, may continue to be	\$\$40.24.7(-\/F\) 40.22.204.4b 40.22.242	
810-6-365	School"	sold as separate articles and qualify for the exemption. (9) "Buy one, get one free" and other similar offers. If a dealer offers "buy one, get one free" or	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	U
		"two for the price of one" on covered items, the purchase shall qualify for the exemption when all		
	Sales Tax Holiday For "Back-To	other conditions of the exemption are met. However, if a dealer offers a "buy one, get one for a reduced price" the two prices cannot be averaged to qualify both items for the exemption. The		
810-6-365	School"	following examples illustrate the application of the rule to the exemption: (9)(b) A coat is purchased for \$120.00 and a second coat is purchased for half price (\$60.00) at the	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
		time the first coat is purchased. The second coat will qualify for the exemption, but the tax will be		
810-6-365	Sales Tax Holiday For "Back-To School"	due on the first coat. In this example, the sales price of the items may not be averaged in order to qualify for the exemption.	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
010-0-303	3011001	. ,	3370 2M-1(a)(J), 40-23-201 HIIU 40-23-213	0
		(10) Discounts, coupons, and rebates. A discount by the seller reduces the sales price of the item and the discounted sales price determines whether the sales price is within the sales tax holiday		
		price threshold. A coupon that reduces the sales price is treated as a discount if the seller is not		
		reimbursed for the coupon amount by a third-party. If a discount applies to the total amount paid by a purchaser rather than to the sales price of a particular item and the purchaser has purchased		
		both eligible property and taxable property, the seller should allocate the discount based on the		
	Salas Tay Haliday For "Dask To	total sales prices of the taxable property compared to the total sales prices of all property sold in that same transaction. The application of the exemption to discounts, coupons and rebates		
810-6-365	School"	extended on a covered item during the exemption period is illustrated by the following examples:	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
		(12) Layaway sales. A layaway sale is a transaction in which articles are set aside for future delivery	1	
		to a purchaser who makes a deposit, agrees to pay the balance of the sales price over a period of time, and, at the end of the payment period, receives the merchandise. A sale of a covered item		
		under a layaway sale will qualify for the exemption when final payment on the layaway order is made by, and the item is given to, the purchaser during the exemption period; or when title to the		
		covered item transfers to the purchaser and delivery is made to the purchaser during the		
810-6-365	Sales Tax Holiday For "Back-To School"	exemption period. A sale made by completion of transfer of title after the exemption period shall not qualify for the exemption.	\$\$40.24.7(p)/E) 40.22.201 three 40.22.212	0
810-0-303	301001	(16) Returns. For a 60 day period immediately after the sales tax holiday exemption period, when	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
		a customer returns an item that would qualify for the exemption, no credit for or refund of sales tax shall be given unless the customer provides a receipt or invoice that shows tax was paid, or		
		the seller has sufficient documentation to show that tax was paid on the specific item. This 60 day		
		period is set solely for the purpose of designating a time period during which the customer must provide documentation that shows that sales tax was paid on returned merchandise. The 60 day		
		period is not intended to change a seller's policy on the time period during which the seller will		
810-6-365	School"	accept returns. (18) Records. The retailer is not required to obtain an exemption certificate on sales of covered	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
		items during the exemption period. However, the retailer's records should clearly identify the type		
810-6-365	Sales Tax Holiday For "Back-To School"	of item sold, the date on which the item was sold, the sales price of all items and, if applicable, any tax charged.	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
		(19) Reporting Exempt Sales. No special reporting procedures are necessary to report exempt		
	Sales Tax Holiday For "Back-To	sales on covered items made during the exemption period. Exempt sales are to be included in the Gross Sales Amount and in the Deductions amount reported on the state and local returns.		
810-6-365	School"	Taxable sales and exempt transactions should be reported as currently required by law.	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
		(20)(b) "Shipping and handling" or "postage and handling" charges are included as part of the sales price of the covered item, whether or not separately stated. If multiple items are shipped on		
		a single invoice, to determine if any covered items qualify for the exemption for purposes of		
	Sales Tax Holiday For "Back-To	determining a sales tax holiday price threshold, the shipping and handling charge or postage and handling charge must be proportionately allocated to each item ordered, and separately		
810-6-365	School"	identified on the invoice.	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
		(2) Pursuant to Act No. 2012-256, any county or municipality may, by resolution or ordinance		
		adopted at least 14 days prior to July 6, 2012 and at least 30 days prior to the last full weekend of		
		February in subsequent years, provide for the exemption of "covered items" from county or municipal sales or use taxes during the same time period, under the same terms, conditions, and		
		definitions as provided in this rule for the state sales tax holiday. A county or municipality is		
		prohibited from providing for a sales and use tax exemption during any period other than concurrently with a state sales tax holiday. A participating county or municipality shall submit a		
		certified copy of their adopted resolution or ordinance providing for the sales tax holiday, and any subsequent amendments thereof, to the Alabama Department of Revenue at least 14 days prior		
	Sales Tax Holiday For Severe	to the 2012 holiday and at least 30 days prior to the holiday in subsequent years. The Department		
810-6-366	Weather Preparedness	will compile this information into a list of all counties and municipalities participating in the Severe Weather Preparedness Sales Tax Holiday and issue a current publication of the list on its website.		0
010-0-300	Sales Tax Holiday For Severe	(6) Splitting of items normally sold together. To qualify for the exemption, items normally sold in	§§40-2A-7(a)(5), 40-23-31, 40-23-83, Act 201	0
810-6-366	Weather Preparedness	pairs <u>shall not</u> be separated, and articles that are normally sold as a single unit <u>must</u> continue to be sold in that manner.	§§40-2A-7(a)(5), 40-23-31, 40-23-83, Act 201	0
010-0-300		(7) "Buy one, get one free" and other similar offers. If a dealer offers "buy one, get one free" or		0
	Sales Tax Holiday For Severe Weather	"two for the price of one" on covered items, the purchase shall qualify for the exemption when all other conditions of the exemption are met. However, if a dealer offers a "buy one, get one for a		
810-6-366	Preparedness	reduced price" the two prices cannot be averaged to qualify both items for the exemption.	§§40-2A-7(a)(5), 40-23-31, 40-23-83, Act 201	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text	Statutory Authoity	Regulatory Restrictions
		(8) Discounts, coupons, and rebates. A discount by the seller reduces the sales price of the item and the discounted sales price determines whether the sales price is within the sales tax holiday		
		price threshold. A coupon that reduces the sales price is treated as a discount if the seller is not		
		reimbursed for the coupon amount by a third-party. If a discount applies to the total amount paid		
		by a purchaser rather than to the sales price of a particular item and the purchaser has purchased both eligible property and taxable property, the seller should allocate the discount based on the		
	Sales Tax Holiday For Severe	total sales prices of the taxable property compared to the total sales prices of all property sold in		
	Weather	that same transaction. The application of the exemption to discounts, coupons and rebates		
810-6-366	Preparedness	extended on a covered item during the exemption period is illustrated by the following examples: (10) Layaway sales. A layaway sale is a transaction in which articles are set aside for future delivery	§§40-2A-7(a)(5), 40-23-31, 40-23-83, Act 201	0
		to a purchaser who makes a deposit, agrees to pay the balance of the sales price over a period of		
		time, and, at the end of the payment period, receives the merchandise. A sale of a covered item		
		under a layaway sale will qualify for the exemption when final payment on the layaway order is made by, and the item is given to, the purchaser during the exemption period; or when title to the		
	Sales Tax Holiday For Severe	covered item transfers to the purchaser and delivery is made to the purchaser during the		
	Weather	exemption period. A sale made by completion of transfer of title after the exemption period shall		
810-6-366	Preparedness	not qualify for the exemption.	§§40-2A-7(a)(5), 40-23-31, 40-23-83, Act 201 §§40-2A-7(a)(5), 40-23-31, 40-23-83, Act 201	0
810-6-366	Sales Tax Holiday For Severe	(14) Returns. For a 60 day period immediately after the sales tax holiday exemption period, when (16) Records. The retailer is not required to obtain an exemption certificate on sales of covered	9940-2A-7(a)(5), 40-23-31, 40-23-83, ACT 201	0
	Sales Tax Holiday For Severe	items during the exemption period. However, the retailer's records should clearly identify the type		
	Weather	of item sold, the date on which the item was sold, the sales price of all items and, if applicable,		
810-6-366	Preparedness	any tax charged. (17) Reporting Exempt Sales. No special reporting procedures are necessary to report exempt	§§40-2A-7(a)(5), 40-23-31, 40-23-83, Act 201	0
	Sales Tax Holiday For Severe	sales on covered items made during the exemption period. Exempt sales are to be included in the		
	Weather	Gross Sales Amount and in the Deductions amount reported on the state and local returns.		
810-6-366 810-6-366	Preparedness Sales Tax Holiday For Severe	Taxable sales and exempt transactions should be reported as currently required by law. (18)(b) "Shipping and handling" or "postage and handling" charges are included as part of the	§§40-2A-7(a)(5), 40-23-31, 40-23-83, Act 201 §§40-2A-7(a)(5), 40-23-31, 40-23-83, Act 201	0
810-6-366	Sales Tax Holluay For Severe	(2) The following guidelines shall be used in determining if a vessel is engaged in foreign,	9940-2A-7(a)(5), 40-23-31, 40-23-83, ACT 201	0
810-6-367.03	Ships, Sales To	international, or interstate commerce:	§§40-23-4(a)(42), 40-23-31, 40-23-62(34), 40-	0
		(2)(a) Vessels engaged in transporting cargo between Alabama ports and ports in foreign countries		
		or possessions or territories of the United States or between Alabama ports and ports in other states are engaged in foreign, international, or interstate commerce. Engaging in foreign,		
		international, or interstate commerce shall not require that the vessel involved deliver cargo to or		
810-6-367.03	Ships, Sales To	receive cargo from an Alabama port.	§§40-23-4(a)(42), 40-23-31, 40-23-62(34), 40-	
810-6-367.03	Ships, Sales To	(2)(b) Vessels carrying passengers for hire, and no cargo, between Alabama ports and ports in (2)(c) Seismic or geophysical vessels which are engaged either in seismic or geophysical tests or	§§40-23-4(a)(42), 40-23-31, 40-23-62(34), 40-	0
		evaluations exclusively in offshore federal waters or in traveling to or from conducting such tests		
810-6-367.03	Ships, Sales To	or evaluations shall be engaged in international or foreign commerce.	§§40-23-4(a)(42), 40-23-31, 40-23-62(34), 40-	0
		(2)(d) Vessels which are engaged in foreign, international, or interstate commerce shall be deemed to remain in such commerce while awaiting or under repair in an Alabama port if such		
		vessel returns after completion of the repairs to engaging in foreign, international, or interstate		
810-6-367.03	Ships, Sales To	commerce. (40-23-4(a)(10), 40-23-62(12))	§§40-23-4(a)(42), 40-23-31, 40-23-62(34), 40-	0
		(3) The merchant or seller of fuel and supplies which qualify for the exemption outlined in (1)		
		above may accomplish proof of the applicability of the exemption by securing the duly signed certificate of the vessel owner, operator, or captain, or their respective agent that the fuel and		
		supplies purchased are for use or consumption aboard vessels engaged in foreign, international,		
		or interstate commerce. Persons filing false certificates are liable to the Revenue Department for		
810-6-367.03	Ships, Sales To	all taxes, together with penalties and interest thereon, levied on sales applicable to such false certificates. (40-23-4(a)(10), 40-23-62(12))	§§40-23-4(a)(42), 40-23-31, 40-23-62(34), 40-	0
010 0 0 107103	Simps, Suites 10	(5) The gross proceeds of sales of fuel for use or consumption aboard commercial fishing vessels	33.0 25 1(4)(12); 10 25 31; 10 25 02(5 1); 10	3
		are exempt from sales and use tax. This exemption does not apply to supplies used or consumed		
		aboard commercial fishing vessels. Commercial fishing vessels shall mean vessels which are regularly and exclusively engaged in the business of commercial fishing, shrimping, crabbing,		
		oystering, or any other type of activity resulting in the gathering of fish or crustaceans for sale at		
810-6-367.03	Ships, Sales To	wholesale or retail. (40-23-4(a)(27), 40-23-62(27))	§§40-23-4(a)(42), 40-23-31, 40-23-62(34), 40-	0
	Certificate Of Exemption - Fuel			
	And/Or Supplies Purchased For Use Or			
	Consumption Aboard Vessels	(1) Whenever a merchant or seller makes a sale of fuel or supplies for use or consumption aboard		
	Engaged In Foreign Or International Commerce Or In	vessels engaged in foreign or international commerce or in interstate commerce, any claim of		
810-6-367.04	International Commerce Or In Interstate Commerce.	exemption from Alabama sales or use tax on such sale because of such usage or consumption shall be supported by a certificate executed in the following form:	§§40-23-4(a)(10), 40-23-62(12), 40-23-31, 40-	n
		CERTIFICATE OF PURCHASER: I, the undersigned vessel owner, operator, captain, or representative		
	1	thereof, hereby certify the above described property is being purchased for use or consumption		
	Certificate Of Exemption - Fuol	aboard vessels engaged in foreign or international commerce or in interstate commerce pursuant to the provisions of 40-23-4(a)(10) and 40-23-62(12). I also certify I am aware that 40-23-4(a)(10)		
	And/Or	and 40-23-62(12) provide that any person filing a false certificate shall be guilty of a misdemeanor		
	Supplies Purchased For Use Or	and, upon their conviction, shall be fined not less than \$2500 nor more than \$500.00. I further		
	Consumption Aboard Vessels	certify I am aware that any person filing a false certificate shall be liable to the Alabama Revenue		
	Engaged In Foreign Or International Commerce Or In	Department for all taxes imposed upon the merchant or seller, together with any interest and penalties thereon, by reason of the sales of fuel and/or supplies applicable to such false		
810-6-367.04	Interstate Commerce.	certificate.	§§40-23-4(a)(10), 40-23-62(12), 40-23-31, 40-	0
		(2) A merchant or seller who secures a properly completed and duly signed certificate in the form		
	And/Or Supplies Purchased For Use Or	outlined in (1) above shall not be liable for Alabama sales or use tax on a sale later determined by the Revenue Department not to qualify for the exemption contained in Sections 40-23-4(a)(10)		
	Consumption Aboard Vessels	and 40-23-62(12) provided said merchant or seller had no knowledge that the certificate was false		
	Engaged In Foreign Or	when filed with him by the purchaser. Instead, the person filing the false certificate shall be liable		
810-6-367.04	International Commerce Or In Interstate Commerce.	to the Revenue Department for all sales or use tax, together with any interest and penalties thereon, imposed on the sale of fuel and/or supplies applicable to the false certificate.	§§40-23-4(a)(10), 40-23-62(12), 40-23-31, 40-	0
010-0-307.04	interstate confinerce.	(1) The term "load displacement" as used in Code of Ala. 1975, Sections 40-23-2(1), 40-23-4(a)(10),	3340-23-4(a)(10), 40-23-62(12), 40-23-31, 40-	0
		40-23-4(a)(12), 40-23-4(a) 13), 40-23-61(a), 40-23-62(12), 40-23-62(14), and 40-23-62(17), refers to		
	Barges, Ships,	the weight of the volume of water displaced by a vessel, barge, ship, or other watercraft, or		
810-6-368.01	Other Watercraft, And Commercial Fishing Vessels	commercial fishing vessel when fully loaded and shall be measured in long tons (1 ton = 2,240 lbs.).	§40-23-31	0

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
Raic citation	Shore Bescription	(1) The United States Government, the State of Alabama, counties and incorporated municipalities		negalatory nestrictions
		of the state, and various other entities within the state are specifically exempt from paying sales		
		and use tax on their purchases of tangible personal property. These exempt entities may appoint		
		purchasing agents to act on their behalf for making tax-exempt purchases. In such situations the		
		department will recognize that a agency relationship exists, provided that a written contract between the owner and the contractor-agent has been entered which clearly establishes that: (i)		
		the appointment was made prior to the purchase of materials; (ii) the purchasing agent has the		
		authority to bind the exempt entity contractually for the purchase of tangible personal property		
		necessary to carry out the entity's contractual obligations; (iii) title to all materials and supplies		
		purchased pursuant to such appointment shall immediately vest in the exempt entity at the point		
		of delivery; and (iv) the agent is required to notify all vendors and suppliers of the agency		
		relationship and make it clear to such vendors and suppliers that the obligation for payment is that of the exempt entity and not the contractor-agent. All purchase orders and remittance		
		devices furnished to the vendors shall clearly reflect the agency relationship. The tax-exempt		
	Exemption For United States,	entity may enjoy its tax-exempt status when utilizing a purchasing agent, provided that the		
		purchase is paid for by the tax-exempt entity with funds belonging to the tax-exempt entity and		
	Exempt Entities From The	the proper documentation as listed above exists to confirm the agency relationship. The appointment of the contractor as purchasing agent of the tax-exempt entity may be made by		
	Payment Of Sales Tax, And Purchases Made Through The	execution of the department Form ST:PAA-1, Purchasing Agent Appointment. (Sections 40-23-		
810-6-369.02	Use Of Purchasing Agents.	4(a)(11) and 40-23-62(13))	§§40-2A-7(a)(5), 40-9-33, 40-23-1(a)(10), 40-2	0
		(2)(a) A contractor that sells building materials to a tax- exempt entity under one contract and	(1)(1)	
		affixes the materials to realty under a second contract with the tax-exempt entity is liable for sales		
	Exemption For United States,	or use tax; the fact that the materials are sold and installed under separate contracts does not		
	State, County, City, And Other	qualify the contractor's purchase of the materials for the sales or use tax exemptions in Sections		
	Exempt Entities From The Payment Of Sales Tax, And	40-23-4(a)(11) and 40-23-62(13). A contractor may not purchase materials tax exempt for resale to the tax-exempt entity and then affix the same materials to realty for the tax-exempt entity. (State		
	Purchases Made Through The	v. Algernon Blair Industrial Contractors, Inc., 362 So.2d 248 (Ala. Civ. App. 1978), cert. denied 362		
810-6-369.02	Use Of Purchasing Agents.	So.2d 253)	§§40-2A-7(a)(5), 40-9-33, 40-23-1(a)(10), 40-2	0
	Exemption For United States,			
	State, County, City, And Other	(2)/L) A		
	Exempt Entities From The Payment Of Sales Tax, And	(2)(b) A contractor may purchase items of tangible personal property tax-free when the items are		
	Purchases Made Through The	purchased for resale to a tax-exempt governmental entity in the form of tangible personal property and are not affixed to realty by the contractor pursuant to a contract with the tax-		
810-6-369.02	Use Of Purchasing Agents.	exempt entity.	§§40-2A-7(a)(5), 40-9-33, 40-23-1(a)(10), 40-2	0
810-6-369.02	Exemption For United States,	(4) On and after July 1, 2004, the sale to, or the storage, use, or consumption by, any contractor or	§§40-2A-7(a)(5), 40-9-33, 40-23-1(a)(10), 40-2	0
		(4) Purchasers who are entitled to make qualifying purchases at wholesale, tax free, shall obtain a		
	Droporty Durchasad For Evport	sales and use tax Certificate of Exemption – Merchandise Purchased for Export to a Foreign		
	And Sales Tax Refunds On	Country (Form STE-4), by making application on a form provided by the Department. When the properly completed application is received and approved by the Department, the applicant will be		
	Certain Purchases Of Tangible	issued a state sales and use tax Certificate of Exemption – Merchandise Purchased for Export to a		
	_	Foreign Country (FormSTE-4), which may be copied, completed, and provided to vendors as		
	For Export To And Use In A	documentation for tax-exempt purchases for export. The Form STE-4 may be used only by the		
810-6-376	Foreign Country	person to whom it is issued.	§§40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40	0
	Daniel Description of Francisco	(4)(a) Certificate holders regularly engaged in making tax- exempt purchases of the kind and		
	Property Purchased For Export And Sales Tax Refunds On	nature for which the Form STE-4 has been issued may furnish a properly executed certificate to the seller specifying that all tangible personal property subsequently purchased will be for the		
		purpose shown on the certificate and thus be relieved of the burden of executing a separate		
	Personal Property In Alabama	certificate for each individual tax-exempt purchase as long as there is no change in the character		
	For Export To And Use In A	of their operations and the purchaser's intent is to export the tangible personal property being		
810-6-376	Foreign Country	purchased.	§§40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40	0
	Property Purchased For Export And Sales Tax Refunds On			
		(4)(b) Certificate holders must maintain a list of all vendors to whom they furnish a copy of their		
	Personal Property In Alabama	exemption certificate. This list should be retained in their records available for inspection by the		
	For Export To And Use In A	Department during regular business hours and should provide the name, address, and type of		
810-6-376	Foreign Country Property Purchased For Export	business of each vendor to whom a copy of the certificate has been furnished.	§§40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40-	0
	And Sales Tax Refunds On			
	Certain Purchases Of Tangible			
Ì	Personal Property In Alabama	1		
	Personal Property III Alabama			
	For Export To And Use In A	(4)(c) Certificate holders <u>must</u> return their certificate to the Department if the business ceases		
810-6-376	For Export To And Use In A Foreign Country	export activity.	§§40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40	0
810-6-376 810-6-376	For Export To And Use In A Foreign Country Property Purchased For Export		\$§40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40 §§40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40	0
	For Export To And Use In A Foreign Country Property Purchased For Export Property Purchased For Export	export activity.		0
	For Export To And Use In A Foreign Country Property Purchased For Export Property Purchased For Export And Sales Tax Refunds On	export activity.		0
	For Export To And Use In A Foreign Country Property Purchased For Export Property Purchased For Export And Sales Tax Refunds On	export activity. (4)(d) Certificate holders <u>must</u> notify the Department immediately in writing of any change in (4)(e) The burden of proof that a sale is exempt is upon the person making the sale unless the seller takes from the purchaser a properly executed Form STE-4. Any such sale for which an		0
810-6-376	For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchases of Tangible Personal Property In Alabama For Export To And Use In A	export activity. (4)(d) Certificate holders <u>must</u> notify the Department immediately in writing of any change in (4)(e) The burden of proof that a sale is exempt is upon the person making the sale unless the seller takes from the purchaser a properly executed Form STE-4. Any such sale for which an exemption has been claimed but which is not supported by a Form STE-4 may be deemed a sale at	§§40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40	
	For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchases Of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country	export activity. (4)(d) Certificate holders <u>must</u> notify the Department immediately in writing of any change in (4)(e) The burden of proof that a sale is exempt is upon the person making the sale unless the seller takes from the purchaser a properly executed Form STE-4. Any such sale for which an exemption has been claimed but which is not supported by a Form STE-4 may be deemed a sale at retail by the Department and the seller held liable for the tax thereon.		0
810-6-376	For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchases of Tangible Personal Property in Alabama For Export To And Use In A Foreign Country Purchased For Export To Sales To Sale	export activity. (4)(d) Certificate holders <u>must</u> notify the Department immediately in writing of any change in (4)(e) The burden of proof that a sale is exempt is upon the person making the sale unless the seller takes from the purchaser a properly executed Form STE-4. Any such sale for which an exemption has been claimed but which is not supported by a Form STE-4 may be deemed a sale at retail by the Department and the seller held liable for the tax thereon. (4)(f) Any person selling tangible personal property tax free who relies on a properly executed	§§40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40	
810-6-376	For Export To And Use In A Foreign Country Property Purchased For Export Property Purchased For Export And Sales Tax Refunds On Certain Purchases Of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On	export activity. (4)(d) Certificate holders <u>must</u> notify the Department immediately in writing of any change in (4)(e) The burden of proof that a sale is exempt is upon the person making the sale unless the seller takes from the purchaser a properly executed Form STE-4. Any such sale for which an exemption has been claimed but which is not supported by a Form STE-4 may be deemed a sale at retail by the Department and the seller held liable for the tax thereon.	§§40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40	
810-6-376 810-6-376	For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchases of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchases of Tangible	export activity. (4)(d) Certificate holders <u>must</u> notify the Department immediately in writing of any change in (4)(e) The burden of proof that a sale is exempt is upon the person making the sale unless the seller takes from the purchaser a properly executed Form STE-4. Any such sale for which an exemption has been claimed but which is not supported by a Form STE-4 may be deemed a sale at retail by the Department and the seller held liable for the tax thereon. (4)(f) Any person selling tangible personal property tax free who relies on a properly executed Form STE-4 shall not be held liable for sales or use tax subsequently determined by the	§§40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40	
810-6-376	For Export To And Use In A Foreign Country Property Purchased For Export Property Purchased For Export And Sales Tax Refunds On Certain Purchases Of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchases Of Tangible Personal Property In Alabama For Export To And Use In A	export activity. (4)(d) Certificate holders <u>must</u> notify the Department immediately in writing of any change in (4)(e) The burden of proof that a sale is exempt is upon the person making the sale unless the seller takes from the purchaser a properly executed Form STE-4. Any such sale for which an exemption has been claimed but which is not supported by a Form STE-4 may be deemed a sale at retail by the Department and the seller held liable for the tax thereon. (4)(f) Any person selling tangible personal property tax free who relies on a properly executed Form STE-4 shall not be held liable for sales or use tax subsequently determined by the Department to be due on the sale for which the certificate was received. Instead, the Department will assess and collect the tax, along with applicable penalties and interest from the parties who made the illegal tax-free purchase with the Form STE-4 and the person or persons who benefited	§\$40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40 \$\$540-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40	
810-6-376 810-6-376	For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchases of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchases of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country	export activity. (4)(d) Certificate holders <u>must</u> notify the Department immediately in writing of any change in (4)(e) The burden of proof that a sale is exempt is upon the person making the sale unless the seller takes from the purchaser a properly executed Form STE-4. Any such sale for which an exemption has been claimed but which is not supported by a Form STE-4 may be deemed a sale at retail by the Department and the seller held liable for the tax thereon. (4)(f) Any person selling tangible personal property tax free who relies on a properly executed Form STE-4 shall not be held liable for sales or use tax subsequently determined by the Department to be due on the sale for which the certificate was received. Instead, the Department will assess and collect the tax, along with applicable penalties and interest from the parties who	§§40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40	
810-6-376	For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchases of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchases of Tangible Personal Property Purchased For Export And Sales Tax Refunds On Certain Purchases of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country Property Purchased For Export To And Use In A Foreign Country	export activity. (4)(d) Certificate holders <u>must</u> notify the Department immediately in writing of any change in (4)(e) The burden of proof that a sale is exempt is upon the person making the sale unless the seller takes from the purchaser a properly executed Form STE-4. Any such sale for which an exemption has been claimed but which is not supported by a Form STE-4 may be deemed a sale at retail by the Department and the seller held liable for the tax thereon. (4)(f) Any person selling tangible personal property tax free who relies on a properly executed Form STE-4 shall not be held liable for sales or use tax subsequently determined by the Department to be due on the sale for which the certificate was received. Instead, the Department will assess and collect the tax, along with applicable penalties and interest from the parties who made the illegal tax-free purchase with the Form STE-4 and the person or persons who benefited from the illegal use of the Form STE-4. (Sections 40-23-120 and 40-23-121)	§\$40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40 \$\$540-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40	
810-6-376	For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchases of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country Purchased For Export And Sales Tax Refunds On Certain Purchases of Tangible Personal Property Purchased For Export And Sales Tax Refunds On Certain Purchases of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On	export activity. (4)(d) Certificate holders <u>must</u> notify the Department immediately in writing of any change in (4)(e) The burden of proof that a sale is exempt is upon the person making the sale unless the seller takes from the purchaser a properly executed Form STE-4. Any such sale for which an exemption has been claimed but which is not supported by a Form STE-4 may be deemed a sale at retail by the Department and the seller held liable for the tax thereon. (4)(f) Any person selling tanglibe personal property tax free who relies on a properly executed Form STE-4 shall not be held liable for sales or use tax subsequently determined by the Department to be due on the sale for which the certificate was received. Instead, the Department will assess and collect the tax, along with applicable penalties and interest from the parties who made the illegal tax-free purchase with the Form STE-4 and the person or persons who benefited from the illegal use of the Form STE-4. (Sections 40-23-120 and 40-23-121) (5) With respect to purchases which qualify for the exemption outlined in paragraph (3), in the	§\$40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40 \$\$540-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40	
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810-6-376	For Export To And Use In A Foreign Country Property Purchased For Export Property Purchased For Export And Sales Tax Refunds On Certain Purchases Of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchases Of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchases Of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country And Sales Tax Refunds On Certain Purchases Of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country	export activity. (4)(d) Certificate holders <u>must</u> notify the Department immediately in writing of any change in (4)(e) The burden of proof that a sale is exempt is upon the person making the sale unless the seller takes from the purchaser a properly executed Form STE-4. Any such sale for which an exemption has been claimed but which is not supported by a Form STE-4 may be deemed a sale at retail by the Department and the seller held liable for the tax thereon. (4)(f) Any person selling tangible personal property tax free who relies on a properly executed Form STE-4 shall not be held liable for sales or use tax subsequently determined by the Department to be due on the sale for which the certificate was received. Instead, the Department will assess and collect the tax, along with applicable penalties and interest from the parties who made the illegal tax-free purchase with the Form STE-4 and the person or persons who benefited from the illegal use of the Form STE-4. (Sections 40-23-120 and 40-23-121) (5) With respect to purchases which qualify for the exemption outlined in paragraph (3), in the absence of the purchaser providing the properly executed Form STE-4, the seller at retail must collect and remit sales tax to the Department and then, when the purchaser documents to the	§\$40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40 \$\$540-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40	
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810-6-376 810-6-376	For Export To And Use In A Foreign Country Property Purchased For Export Property Purchased For Export And Sales Tax Refunds On Certain Purchases Of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchases Of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchases Of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country Property Purchased For Export To And Use In A Foreign Country Property Purchased For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchases Of Tangible Property Purchased For Export And Sales Tax Refunds On Certain Purchases Of Tangible	export activity. (4)(d) Certificate holders <u>must</u> notify the Department immediately in writing of any change in (4)(e) The burden of proof that a sale is exempt is upon the person making the sale unless the seller takes from the purchaser a properly executed Form STE-4. Any such sale for which an exemption has been claimed but which is not supported by a Form STE-4 may be deemed a sale at retail by the Department and the seller held liable for the tax thereon. (4)(f) Any person selling tangible personal property tax free who relies on a properly executed Form STE-4 shall not be held liable for sales or use tax subsequently determined by the Department to be due on the sale for which the certificate was received. Instead, the Department will assess and collect the tax, along with applicable penalties and interest from the parties who made the illegal tax-free purchase with the Form STE-4 and the person or persons who benefited from the illegal use of the Form STE-4. (Sections 40-23-120 and 40-23-121) (5) With respect to purchases which qualify for the exemption outlined in paragraph (3), in the absence of the purchaser providing the properly executed Form STE-4, the seller at retail must collect and remit sales tax to the Department and then, when the purchaser documents to the Department that the purchases qualify for the exemption, the purchaser may obtain a refund of the sales tax paid thereon.	\$\$40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40 \$\$40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40 \$\$\$40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40	
810-6-376 810-6-376	For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchases of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchases of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country Property Purchases of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchases of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchased For Export And Sales Tax Refunds On Certain Purchases of Tangible Personal Property In Alabama For Export To And Use In A Foreign Country Property Purchased For Export And Sales Tax Refunds On Certain Purchases of Tangible Personal Property In Alabama	export activity. (4)(d) Certificate holders <u>must</u> notify the Department immediately in writing of any change in (4)(e) The burden of proof that a sale is exempt is upon the person making the sale unless the seller takes from the purchaser a properly executed Form STE-4. Any such sale for which an exemption has been claimed but which is not supported by a Form STE-4 may be deemed a sale at retail by the Department and the seller held liable for the tax thereon. (4)(f) Any person selling tangible personal property tax free who relies on a properly executed Form STE-4 shall not be held liable for sales or use tax subsequently determined by the Department to be due on the sale for which the certificate was received. Instead, the Department will assess and collect the tax, along with applicable penalties and interest from the parties who made the illegal tax-free purchase with the Form STE-4 and the person or persons who benefited from the illegal use of the Form STE-4. (Sections 40-23-120 and 40-23-121) (5) With respect to purchases which qualify for the exemption outlined in paragraph (3), in the absence of the purchaser providing the properly executed Form STE-4, the seller at retail must collect and remit sales tax to the Department and then, when the purchaser documents to the Department that the purchases qualify for the exemption, the purchaser may obtain a refund of the sales tax paid thereon.	\$\$40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40 \$\$40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40 \$\$\$40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text	Statutory Authoity	Regulatory Restrictions
		(5) Record Retention Requirement. A contractor or subcontractor who obtains a Form STC-1 must		
		comply with all of the provisions of §40-23-9, Code of Ala. 1975, and must maintain records		
	Exemption For Certain	sufficient to document the tax-exempt status of qualifying purchases. Further, the contractor or subcontractor who presents Form STC-1 to a vendor for purchases of tangible personal property		
		without the payment of sales or use tax must make an electronic report of all exempt purchases		
		to the department on their assigned consumer use tax return (Form 2610). The report of exempt		
	With Construction Contracts	purchases shall be a prerequisite to the renewal of a certificate of exemption. Failure to report the		
010 6 2 77	With Certain Governmental	exempt purchases will result in an assessment against the contractor or subcontractor for sales	\$\$40.24.7/-\/F\\ 40.24.0.40.22.0.40.22.24	
810-6-377	Entities Exemption For Certain	and use taxes on any items purchased with the certificate of exemption.	§§40-2A-7(a)(5), 40-2A-8, 40-23-9, 40-23-31,	U
	Purchases By Contractors And			
	Subcontractors In Conjunction	(6)(c) May be barred from the use of any certificate of exemption (STC-1) on any project for up to		
	With Construction Contracts	two years based on the contractor's or subcontractor's willful misuse of a certificate of exemption.		
010 6 2 77	With Certain Governmental Entities	Contractors and subcontractors may appeal any such decisions in accordance with §40-2A-8, Code of Ala. 1975.	\$\$40.24.7/a\/E\ 40.24.8.40.22.0.40.22.21	
810-6-377	Exemption For Certain	01 Alg. 1573.	§§40-2A-7(a)(5), 40-2A-8, 40-23-9, 40-23-31,	·
	Purchases By Contractors And	(7)(a) Determination of Qualification According to Date. The date of the sale to, or the purchase,		
		withdrawal, storage, use or consumption by, the contractor must be used to determine if an		
	With Construction Contracts	otherwise qualifying transaction or event qualifies for the exemption. Jobs or projects entered		
810-6-377	With Certain Governmental Entities	into prior to the applicable dates noted in section (1) , $(1)(f)$, $(1)(g)$, or $(1)(h)$ above shall not qualify for the exemption regardless of the transaction date.	\$\$40.24.7(a)(E) 40.24.9.40.22.0.40.22.21	
810-0-377	Sales Of Aircraft	ior the exemption regardless of the transaction date.	§§40-2A-7(a)(5), 40-2A-8, 40-23-9, 40-23-31,	u
	Manufactured, Sold and	(2) An aircraft manufactured, sold and delivered in Alabama shall be considered not permanently		
810-6-378	Delivered In Alabama	domiciled in Alabama if either of the following non-exclusive conditions is true:	§§40-2A-7(a)(5), 40-23-4(a)(37)	0
810-6-378	Sales Of Aircraft	(3) An aircraft manufactured, sold and delivered in Alabama shall be considered removed from	§§40-2A-7(a)(5), 40-23-4(a)(37)	0
1		(1) The term "bad debt or uncollectible account" as used in this rule shall mean any portion of the		
1		sales price of a taxable item which the retailer cannot collect. Bad debts include, but are not		
		limited to, worthless checks, worthless credit card payments, and uncollectible credit accounts.		
		Bad debts, for sales and use tax purposes, do not include finance charges, interest, or any other		
	Accounts Charged Off (Bad	nontaxable charges associated with the original sales contract, or expenses incurred in attempting		_
810-6-401	Debts) And Repossessions.	to collect any debt, debts sold or assigned to third parties for collection, or repossessed property. (2) The term "repossessions" as used in this rule shall mean the repossession of taxable items	§§40-23-31, 40-23-83	0
	Accounts Charged Off (Bad	from the purchaser by the retailer because of the purchaser's default in the payment of the		
810-6-401	Debts) And Repossessions.	amount owed.	§§40-23-31, 40-23-83	0
		(3) The term "credit sale" shall include all sales in which the terms of the sale provide for deferred		
	Accounts Charged Off (Bad	payments of the purchase price. Credit sales include installment sales, conditional sales contracts,		_
810-6-401	Debts) And Repossessions.	and revolving credit accounts. (4) Sections 40-23-8 and 40-23-68(e), Code of Ala. 1975, require that any person taxable under the	§§40-23-31, 40-23-83	0
		law having cash and credit sales may report the cash sales, and the retailer shall include in each		
		report all credit collections made during the preceding tax reporting period and shall pay the taxes		
		due on the cash sales and the credit collections at the time of filing the tax report, but in no event		
040 5 4 04	Accounts Charged Off (Bad	shall the gross proceeds of credit sales be included in the measure of tax to be paid until	5540 00 04 40 00 00	
810-6-401 810-6-401	Debts) And Repossessions. Accounts Charged Off (Bad	collections of the credit sales have been made. (5) In the event a retailer reports and pays the sales or use tax on credit accounts which are later	§§40-23-31, 40-23-83 §§40-23-31, 40-23-83	0
010 0 1 101	recounts energed on (Bad	(6) If a retailer recovers in whole, or in part, amounts previously claimed as bad debt credits or	33.10.23.02, 10.23.03	Ç
	Accounts Charged Off (Bad	refunds, the amount collected shall be included in the first tax report filed after the collection		
810-6-401	Debts) And Repossessions.	occurred. (Sections 40-23-8 and 40-23-68(e))	§§40-23-31, 40-23-83	0
		(7) If taxable items upon which sales or use tax has been paid by the retailer are repossessed, the retailer is allowed a credit or deduction for that portion of the actual purchase price remaining		
		unpaid. The deduction must not include any nontaxable charges which were a part of the original		
	Accounts Charged Off (Bad	sales contract. Any payments made by the purchaser prior to repossession must be applied		
810-6-401	Debts) And Repossessions.	ratably against the various charges in the original sales contract.	§§40-23-31, 40-23-83	0
		(2) Discount Based on Filing Frequency. Section 40-23-7(d), Code of Ala. 1975, allows certain taxpayers to file Sales Tax returns with the department on a calendar quarter, calendar semi-		
		annual, or calendar year basis rather than on a monthly basis. The sales tax discount for licensees		
	Discounts Allowed On	who file monthly, quarterly, semi-annually, or annually must not exceed the allowed discount as		
	Payments Of Sales Tax Made	provided in paragraph (1) per calendar quarter, per calendar semi-annual, or per calendar year,		
810-6-403	Before Delinquency	respectively.	§§11-3-11.3, 11-51-180, et seq., 11-51-200, e	0
		(3) Application of Discount. The allowed discount outlined in paragraphs (1) and (2) applies to all		
	Discounts Allowed On	state, county, and municipal sales taxes administered by the department. The rate, maximum, and effective date of the discount for each state administered county and municipal sales tax due and		
	Payments Of Sales Tax Made	payable to the department must be calculated in the same manner as the discount for the state		
810-6-403	Before Delinquency	sales tax.	§§11-3-11.3, 11-51-180, et seq., 11-51-200, e	0
810-6-404	Extension Of Time For Filing	Extension Of Time For Filing Return. The Department "for good cause" may extend the time, not	§§40-23-31, 40-23-83	0
1		Failure Of Seller To Collect Tax. Failure to collect the tax due is unlawful. Both the Sales and Use Tax Laws require the seller to collect the tax due. Provisions of these laws make it unlawful to fail		
		to collect the tax making such failure a misdemeanor punishable by fine or by imprisonment or		
		both. The Sales and Use Tax Laws further provide, however, that the failure, refusal, or inability of		
		the seller to collect the tax does not relieve him of his liability to the state for the taxes due on his		
		sales. In the court case Tanner v. State, 190 So. 292, the Alabama Court of Appeals upheld the		
810-6-406	Failure Of Seller To Collect Tay	conviction of Tanner, who had failed or refused to add the sales tax due to the sales price of merchandise sold by him. 40-23-26	§§40-23-31, 40-23-83	_
	Or select to concet tax	(4) Where any used machine, machinery, equipment, or commercial fishing vessel is taken in trade	55.5 25 52) 10 25 55	
		or in a series of trades as credit or partial payment on a sale of the new or used machine,		
		machinery, equipment, or commercial fishing vessel, the measure of sales or use tax shall be the		
	Form Machines Machines	price of the new or used machine, machinery, equipment, or commercial fishing vessel sold, less		
810-6-407	Farm Machines, Machinery, Equipment, And Vessels	the credit for the used machine, machinery, equipment, or commercial fishing vessel taken in trade.	§§40-2A-7(a)(5), 40-23-1, 40-23-4, 40-23-31,	0
010 0 4 .07	-qpment, raid vessels	(2) A retailer who collects this tax from his customer and remits same directly to the federal	33.0 20 /(0)(3), 40 23-1, 40-23-4, 40-23-31,	
		government may exclude the federal excise tax from the measure of sales or use tax provided he		
		bills the federal excise tax to his customer as a separate item. (Adopted October 3, 1987) (Sections		
810-6-407.05	Trucks And Trailers, Retailers.	40-23-1(a)(6)) and 40-23-1(a)(8))(AGO Evans, July 31, 1992).	§§40-23-31, 40-23-83	1

				# of Discretionary
Rule Citation	Short Description	Regulatory Text Vacaring Records Of Salas For Resala (Formark, Regulation I.) Any colleg within or without this	Statutory Authoity	Regulatory Restrictions
		Keeping Records Of Sales For Resale, (Formerly Regulation L). Any seller within or without this state engaged in making sales at both retail and wholesale who claims as exempt from the Sales		
		or Use Tax Act a sale to a licensed retail merchant, licensed dealer, licensed jobber, or other		
		licensed person as a sale for resale must show on the invoice of such sales and the copy thereof		
		(which copy must be retained in the seller's office) the name and address and the sales tax		
		account number of such licensed retailer, dealer, jobber, or other person; and in the event that the name and address and such sales tax account number are not shown as herein provided, the		
		Department of Revenue will treat such sale as a prima facie taxable retail sale. Provided, however,		
		that it shall not be necessary to enter the sales tax account number on each invoice of such sale		
		for resale if the sales tax account number is placed one time on the seller's books, ledger, loose leaf binder, or similar written record to which are posted such sales deducted as sales for resale;		
		or, if a card index file showing the name and address and sales tax account number of the buyer is		
		maintained by the seller, the name and address of the buyer on the invoice or other written		
	Keeping Records Of Sales For	memorandum made at the time of the sale can be identified by the Department of Revenue from the face of such invoice or other written memorandum at the time of the sale with such buyer's		
	Resale, (Formerly Regulation	name and address and sales tax account number on such card index file. (Adopted March 8, 1948,		
810-6-410	L)	amended November 3, 1980.) 40-23-2(1)	§§40-23-31, 40-23-83	0
1		(1) Where a store leases departments to other persons who (i) operate the departments, (ii) keep their own books, and(iii) make their own collections on accounts; a separate sales tax return shall		
1		be filed by each person operating a leased department. Persons who lease departments and file		
	Leased Departments, Filing	their own returns shall obtain the sales tax license required pursuant to Code of Ala. 1975, Section	5540 00 04 40 00 00 40 04 7/ V5V 40 04 7	
810-6-411	Tax Returns For	40-23-6 (2) Where the store leases departments to other persons who operate the departments and the	§§40-23-31, 40-23-83, 40-2A-7(a)(5), 40-2A-7	0
		store keeps the books and makes collections on accounts for the persons who lease the		
		departments, the store may, as agent for the lessees, file returns for the leased departments and		
810-6-411	Leased Departments, Filing Tax Returns For	pay the taxes due. The lessees, however, shall not be relieved of liability for the tax until the amount due has been paid.	§§40-23-31, 40-23-83, 40-2A-7(a)(5), 40-2A-7	1
010 0 1 111		(3) Where the store files returns as agent for leased departments, it may either file separate	33.10 23 32, 10 23 33, 10 21 7(0)(3), 10 21 7	
l		returns for each department leased or may file a consolidated return for both its business and the		
l		leased departments. Persons who lease departments and for whom the store files separate returns shall obtain the sales tax license required pursuant to Section 40-23-6 If the store files a		
		consolidated return for its business and for each leased department, sufficient records shall be		
		maintained to allow a determination of the respective sales and use tax liability for its business		
810-6-411	Leased Departments, Filing Tax Returns For	and each of the leased departments. (Code of Ala. 1975, Sections 40-2A-7(a)(1), 40-23-6, 40-23-7, and 40-23-9)	§§40-23-31, 40-23-83, 40-2A-7(a)(5), 40-2A-7	0
810-6-411	Tax Returns For	(1) Requirements. Direct pay permits issued by the department authorize a business to make	9940-25-31, 40-25-83, 40-2A-7(d)(3), 40-2A-7	0
		certain purchases from vendors without payment of state sales and use tax as well as county and		
810-6-414	Sales And Use Tax Direct Pay	municipal sales and use taxes administered by the department. In order to maintain the direct pay permit, the following conditions must be met:	\$\$40.24.7/p\/E_40.22.21_and 40.22.92	0
810-6-414	Permit Sales And Use Tax Direct Pay	(1)(a) All purchases of tangible personal property made with a direct pay permit <u>must</u> be reported	§§40-2A-7(a)(5), 40-23-31, and 40-23-83	U
810-6-414	Permit	directly to the department.	§§40-2A-7(a)(5), 40-23-31, and 40-23-83	0
		(1)(c) The permit holder must report the sales and use tax on forms approved by the department		
		and must pay the taxes directly to the state. Unless the permit holder qualifies to file and pay sales and use taxes on a quarterly, semi-annually, or annual basis, sales and use taxes must be		
	Sales And Use Tax Direct Pay	reported and paid monthly on or before the twentieth day of the month following the month		
810-6-414	Permit	during which the tangible personal property was used for a taxable purpose.	§§40-2A-7(a)(5), 40-23-31, and 40-23-83	0
810-6-414	Sales And Use Tax Direct Pay Permit	(2) <u>Application Required</u> . An application for a direct pay permit is <u>require</u> and available from the department.	§§40-2A-7(a)(5), 40-23-31, and 40-23-83	0
810-6-414	Sales And Use Tax Direct Pay	(5) Purchases to Report. Purchases from Alabama vendors must be reported by the permit holder	§§40-2A-7(a)(5), 40-23-31, and 40-23-83	0
	Permit To Pay Sales And Use Taxes On Motor Fuels Direct			
1	To The Department Of	(1) The term "Department" as used in this regulation shall mean the Department of Revenue of		
810-6-415	Revenue	the State of Alabama.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
		(3) Except as outlined in paragraphs (4) and (10) below, in-state sellers must collect and remit sales tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do		
	Permit To Pay Sales And Use			
		not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of		
810-6-415	Taxes On Motor Fuels Direct	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's		
	Taxes On Motor Fuels Direct To The Department Of	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do	\$\$40.24.7(a)(\$) 40.23.21 40.23.83	0
810-6-415	Taxes On Motor Fuels Direct	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's	<u>\$\$40-2A-7(a)(5), 40-23-31, 40-23-83</u> <u>\$\$40-2A-7(a)(5), 40-23-31, 40-23-83</u>	0
	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. [4] Where the Department finds that it is practically impossible at the time of purchase for the [5] The permit holder shall be required to pay sales or use tax directly to the Department on		0
	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. (4) Where the Department finds that it is practically impossible at the time of purchase for the (5) The permit holder shall be required to pay sales or use tax directly to the Department on motor fuels purchased without payment of sales or use tax to the vendor when the motor fuel is		0
	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. [4] Where the Department finds that it is practically impossible at the time of purchase for the [5] The permit holder shall be required to pay sales or use tax directly to the Department on		0 0
810-6-415	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct To Department Of Revenue	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. (4) Where the Department finds that it is practically impossible at the time of purchase for the (5) The permit holder shall be required to pay sales or use tax directly to the Department on motor fuels purchased without payment of sales or use tax to the vendor when the motor fuel is subsequently used in a manner that (i) is exempt from the motor fuels excise tax and (ii) does not qualify for a sales and use tax exemption. (6) A permit holder, who purchases motor fuels with motor fuels excise tax paid and subsequently	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0 0
810-6-415	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. (4) Where the Department finds that it is practically impossible at the time of purchase for the (5) The permit holder shall be required to pay sales or use tax directly to the Department on motor fuels purchased without payment of sales or use tax to the vendor when the motor fuel is subsequently used in a manner that (i) is exempt from the motor fuels excise tax and (ii) does not qualify for a sales and use tax exemption. (6) A permit holder, who purchases motor fuels with motor fuels excise tax paid and subsequently uses the motor fuel in a manner which qualifies the user for a refund of the motor fuels excise tax	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-415	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct To Department Of Revenue	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. (4) Where the Department finds that it is practically impossible at the time of purchase for the (5) The permit holder shall be required to pay sales or use tax directly to the Department on motor fuels purchased without payment of sales or use tax to the vendor when the motor fuel is subsequently used in a manner that (i) is exempt from the motor fuels excise tax and (ii) does not qualify for a sales and use tax exemption. (6) A permit holder, who purchases motor fuels with motor fuels excise tax paid and subsequently	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0 0
810-6-415 810-6-415	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. (4) Where the Department finds that it is practically impossible at the time of purchase for the (5) The permit holder shall be required to pay sales or use tax directly to the Department on motor fuels purchased without payment of sales or use tax to the vendor when the motor fuel is subsequently used in a manner that (i) is exempt from the motor fuels excise tax and (ii) does not qualify for a sales and use tax exemption. (6) A permit holder, who purchases motor fuels with motor fuels excise tax paid and subsequently uses the motor fuel in a manner which qualifies the user for a refund of the motor fuels excise tax pursuant to Sections 40-17-2(c) and 40-17-220(g), shall report and pay the applicable sales or use tax to the Department, Sales or use tax accrues at the time the motor fuel is used, provided the motor fuel does not qualify for a sales or use tax exemption.	§§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83	0 0
810-6-415 810-6-415	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use To The Department Of Revenue	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. (4) Where the Department finds that it is practically impossible at the time of purchase for the (5) The permit holder shall be required to pay sales or use tax directly to the Department on motor fuels purchased without payment of sales or use tax to the vendor when the motor fuel is subsequently used in a manner that (i) is exempt from the motor fuels excise tax and (ii) does not qualify for a sales and use tax exemption. (6) A permit holder, who purchases motor fuels with motor fuels excise tax paid and subsequently uses the motor fuel in a manner which qualifies the user for a refund of the motor fuels excise tax pursuant to Sections 40-17-2(c) and 40-17-2(20(g), shall report and pay the applicable sales or use tax to the Department, Sales or use tax accrues at the time the motor fuel is used, provided the	§§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83	0 0
810-6-415 810-6-415	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. (4) Where the Department finds that it is practically impossible at the time of purchase for the (5) The permit holder shall be required to pay sales or use tax directly to the Department on motor fuels purchased without payment of sales or use tax to the vendor when the motor fuel is subsequently used in a manner that (i) is exempt from the motor fuels excise tax and (ii) does not qualify for a sales and use tax exemption. (6) A permit holder, who purchases motor fuels with motor fuels excise tax paid and subsequently uses the motor fuel in a manner which qualifies the user for a refund of the motor fuels excise tax pursuant to Sections 40-17-2(c) and 40-17-220(g), shall report and pay the applicable sales or use tax to the Department, Sales or use tax accrues at the time the motor fuel is used, provided the motor fuel does not qualify for a sales or use tax exemption.	§§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83	0 0
810-6-415 810-6-415 810-6-415	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. (4) Where the Department finds that it is practically impossible at the time of purchase for the (5) The permit holder shall be required to pay sales or use tax directly to the Department on motor fuels purchased without payment of sales or use tax to the vendor when the motor fuel is subsequently used in a manner that (i) is exempt from the motor fuels excise tax and (ii) does not qualify for a sales and use tax exemption. (6) A permit holder, who purchases motor fuels with motor fuels excise tax paid and subsequently uses the motor fuel in a manner which qualifies the user for a refund of the motor fuels excise tax pursuant to Sections 40-17-2(c) and 40-17-220(g), shall report and pay the applicable sales or use tax to the Department, Sales or use tax accrues at the time the motor fuel is used, provided the motor fuel does not qualify for a sales or use tax exemption. (7) The permit holder shall maintain books and records which clearly disclose the total amounts of the permit referenced in paragraph (4) above shall be restricted to purchases of motor fuels only, shall be entitled Sales and Use Tax Motor Fuel Permit, and shall contain the following	§§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-415 810-6-415	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. (4) Where the Department finds that it is practically impossible at the time of purchase for the (5) The permit holder shall be required to pay sales or use tax directly to the Department on motor fuels purchased without payment of sales or use tax to the vendor when the motor fuel is subsequently used in a manner that (i) is exempt from the motor fuels excise tax and (ii) does not qualify for a sales and use tax exemption. (6) A permit holder, who purchases motor fuels with motor fuels excise tax paid and subsequently uses the motor fuel in a manner which qualifies the user for a refund of the motor fuels excise tax pursuant to Sections 40-17-2(c) and 40-17-20(g), shall report and pay the applicable sales or use tax to the Department, Sales or use tax accrues at the time the motor fuel is used, provided the motor fuel does not qualify for a sales or use tax exemption. (7) The permit holder shall maintain books and records which clearly disclose the total amounts of only, shall be entitled Sales and Use Tax Motor Fuel Permit, and shall contain the following information:	§§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83	0 0
810-6-415 810-6-415 810-6-415	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. (4) Where the Department finds that it is practically impossible at the time of purchase for the (5) The permit holder shall be required to pay sales or use tax directly to the Department on motor fuels purchased without payment of sales or use tax to the vendor when the motor fuel is subsequently used in a manner that (i) is exempt from the motor fuels excise tax and (ii) does not qualify for a sales and use tax exemption. (6) A permit holder, who purchases motor fuels with motor fuels excise tax paid and subsequently uses the motor fuel in a manner which qualifies the user for a refund of the motor fuels excise tax pursuant to Sections 40-17-2(c) and 40-17-220(g), shall report and pay the applicable sales or use tax to the Department, Sales or use tax accrues at the time the motor fuel is used, provided the motor fuel does not qualify for a sales or use tax exemption. (7) The permit holder shall maintain books and records which clearly disclose the total amounts of the permit referenced in paragraph (4) above shall be restricted to purchases of motor fuels only, shall be entitled Sales and Use Tax Motor Fuel Permit, and shall contain the following	§§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83	0 0 0
810-6-415 810-6-415 810-6-415 810-6-415	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. (4) Where the Department finds that it is practically impossible at the time of purchase for the (5) The permit holder shall be required to pay sales or use tax directly to the Department on motor fuels purchased without payment of sales or use tax to the vendor when the motor fuel is subsequently used in a manner that (i) is exempt from the motor fuels excise tax and (ii) does not qualify for a sales and use tax exemption. (6) A permit holder, who purchases motor fuels with motor fuels excise tax paid and subsequently uses the motor fuel in a manner which qualifies the user for a refund of the motor fuels excise tax paraments of the sections 40-17-2(c) and 40-17-220(g), shall report and pay the applicable sales or use tax to the Department, Sales or use tax accrues at the time the motor fuel is used, provided the motor fuel does not qualify for a sales or use tax exemption. (7) The permit holder shall maintain books and records which clearly disclose the total amounts of the permit referenced in paragraph (4) above shall be restricted to purchases of motor fuels only, shall be entitled Sales and Use Tax Motor Fuel Permit, and shall contain the following information: (9) Permit holders shall file returns on forms furnished by the Department and pay the sales or use taxes due on or before the twentieth day of the month next succeeding the tax reporting period in which the motor fuel is used in a manner subject to sales or use tax. Motor Fuels Sales Tax	§§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83	0 0 0 0 0
810-6-415 810-6-415 810-6-415	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. (4) Where the Department finds that it is practically impossible at the time of purchase for the (5) The permit holder shall be required to pay sales or use tax directly to the Department on motor fuels purchased without payment of sales or use tax to the vendor when the motor fuel is subsequently used in a manner that (i) is exempt from the motor fuels excise tax and (ii) does not qualify for a sales and use tax exemption. (6) A permit holder, who purchases motor fuels with motor fuels excise tax paid and subsequently uses the motor fuel in a manner which qualifies the user for a refund of the motor fuels excise tax pursuant to Sections 40-17-2(c) and 40-17-22(o), shall report and pay the applicable sales or use tax to the Department, Sales or use tax accrues at the time the motor fuel is used, provided the motor fuel does not qualify for a sales or use tax exemption. (7) The permit holder shall maintain books and records which clearly disclose the total amounts of the permit referenced in paragraph (4) above shall be restricted to purchases of motor fuels only, shall be entitled Sales and Use Tax Motor Fuel Permit, and shall contain the following information: (9) Permit holders shall file returns on forms furnished by the Department and pay the sales or use taxes due on or before the twentieth day of the month next succeeding the tax reporting period in which the motor fuel is used in a manner subject to sales or use tax. Motor Fuels Sales Tax Direct Pay Permit Returns shall require the following information:	§§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
810-6-415 810-6-415 810-6-415 810-6-415	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. (4) Where the Department finds that it is practically impossible at the time of purchase for the (5) The permit holder shall be required to pay sales or use tax directly to the Department on motor fuels purchased without payment of sales or use tax to the vendor when the motor fuel is subsequently used in a manner that (i) is exempt from the motor fuels excise tax and (ii) does not qualify for a sales and use tax exemption. (6) A permit holder, who purchases motor fuels with motor fuels excise tax paid and subsequently uses the motor fuel in a manner which qualifies the user for a refund of the motor fuels excise tax paraments of the sections 40-17-2(c) and 40-17-220(g), shall report and pay the applicable sales or use tax to the Department, Sales or use tax accrues at the time the motor fuel is used, provided the motor fuel does not qualify for a sales or use tax exemption. (7) The permit holder shall maintain books and records which clearly disclose the total amounts of the permit referenced in paragraph (4) above shall be restricted to purchases of motor fuels only, shall be entitled Sales and Use Tax Motor Fuel Permit, and shall contain the following information: (9) Permit holders shall file returns on forms furnished by the Department and pay the sales or use taxes due on or before the twentieth day of the month next succeeding the tax reporting period in which the motor fuel is used in a manner subject to sales or use tax. Motor Fuels Sales Tax	§§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83	0 0 0
810-6-415 810-6-415 810-6-415 810-6-415	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. (4) Where the Department finds that it is practically impossible at the time of purchase for the (5) The permit holder shall be required to pay sales or use tax directly to the Department on motor fuels purchased without payment of sales or use tax to the vendor when the motor fuel is subsequently used in a manner that (i) is exempt from the motor fuels excise tax and (ii) does not qualify for a sales and use tax exemption. (6) A permit holder, who purchases motor fuels with motor fuels excise tax paid and subsequently uses the motor fuel in a manner which qualifies the user for a refund of the motor fuels excise tax pursuant to Sections 40-17-2(c) and 40-17-22(g), shall report and pay the applicable sales or use tax to the Department, Sales or use tax accrues at the time the motor fuel is used, provided the motor fuel does not qualify for a sales or use tax exemption. (7) The permit holder shall maintain books and records which clearly disclose the total amounts of the permit referenced in paragraph (4) above shall be restricted to purchases of motor fuels only, shall be entitled Sales and Use Tax Motor Fuel Permit, and shall contain the following information: (9) Permit holders shall file returns on forms furnished by the Department and pay the sales or use taxes due on or before the twentieth day of the month next succeeding the tax reporting period in which the motor fuel is used in a manner subject to sales or use tax. Motor Fuel Sales Tax Direct Pay Permit Returns shall require the following information: (10) The holder of a Sales and Use Tax Direct Pay Permit shall not be issued a separate Sales and Use Tax Motor Fuel Payment shall be made in be payment of applicable sales or u	§§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83	0 0 0
810-6-415 810-6-415 810-6-415 810-6-415	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. (4) Where the Department finds that it is practically impossible at the time of purchase for the (5) The permit holder shall be required to pay sales or use tax directly to the Department on motor fuels purchased without payment of sales or use tax to the vendor when the motor fuel is subsequently used in a manner that (i) is exempt from the motor fuels excise tax and (ii) does not qualify for a sales and use tax exemption. (6) A permit holder, who purchases motor fuels with motor fuels excise tax paid and subsequently uses the motor fuel in a manner which qualifies the user for a refund of the motor fuels excise tax pursuant to Sections 40-17-2/c) and 40-17-2/20(g), shall report and pay the applicable sales or use tax to the Department, Sales or use tax accrues at the time the motor fuel is used, provided the motor fuel does not qualify for a sales or use tax exemption. (7) The permit holder shall maintain books and records which clearly disclose the total amounts of (8) The permit referenced in paragraph (4) above shall be restricted to purchases of motor fuels only, shall be entitled Sales and Use Tax Motor Fuel Permit, and shall contain the following information: (9) Permit holders shall file returns on forms furnished by the Department and pay the sales or use taxes due on or before the twentieth day of the month next succeeding the tax reporting period in which the motor fuel is used in a manner subject to sales or use tax. Motor Fuels Sales Tax Direct Pay Permit Returns shall require the following information: (10) The holder of a Sales and Use Tax Direct Pay Permit shall not be issued a separate Sales and use Tax Motor Fuels and the payment of applicable sales or use taxes due	§§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
810-6-415 810-6-415 810-6-415 810-6-415	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. (4) Where the Department finds that it is practically impossible at the time of purchase for the (5) The permit holder shall be required to pay sales or use tax directly to the Department on motor fuels purchased without payment of sales or use tax to the vendor when the motor fuel is subsequently used in a manner that (i) is exempt from the motor fuels excise tax and (ii) does not qualify for a sales and use tax exemption. (6) A permit holder, who purchases motor fuels with motor fuels excise tax paid and subsequently uses the motor fuel in a manner which qualifies the user for a refund of the motor fuels excise tax paraments. Sales or use tax exemption. (7) The permit holder, who purchases motor fuels with motor fuels excise tax paid and subsequently uses the motor fuel does not qualify for a sales or use tax exemption. (8) The permit holder shall maintain books and records which clearly disclose the total amounts of the permit referenced in paragraph (4) above shall be restricted to purchases of motor fuels only, shall be entitled Sales and Use Tax Motor Fuel Permit, and shall contain the following information: (9) Permit holders shall file returns on forms furnished by the Department and pay the sales or use taxes due on or before the twentieth day of the month next succeeding the tax reporting period in which the motor fuel is used in a manner subject to sales or use tax. Motor Fuels Sales Tax Direct Pay Permit Returns shall require the following information: (10) The holder of a Sales and Use Tax Direct Pay Permit shall not be issued a separate Sales and Use Tax Motor Fuel Permit instead, all purchases of motor fuels and the payment of applicable sales or use taxes due thereon	§§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83	0 0 0 0 0
810-6-415 810-6-415 810-6-415 810-6-415	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. (4) Where the Department finds that it is practically impossible at the time of purchase for the (5) The permit holder shall be required to pay sales or use tax directly to the Department on motor fuels purchased without payment of sales or use tax to the vendor when the motor fuel is subsequently used in a manner that (i) is exempt from the motor fuels excise tax and (ii) does not qualify for a sales and use tax exemption. (6) A permit holder, who purchases motor fuels with motor fuels excise tax paid and subsequently uses the motor fuel in a manner which qualifies the user for a refund of the motor fuels excise tax pursuant to Sections 40-17-2/c) and 40-17-2/20(g), shall report and pay the applicable sales or use tax to the Department, Sales or use tax accrues at the time the motor fuel is used, provided the motor fuel does not qualify for a sales or use tax exemption. (7) The permit holder shall maintain books and records which clearly disclose the total amounts of (8) The permit referenced in paragraph (4) above shall be restricted to purchases of motor fuels only, shall be entitled Sales and Use Tax Motor Fuel Permit, and shall contain the following information: (9) Permit holders shall file returns on forms furnished by the Department and pay the sales or use taxes due on or before the twentieth day of the month next succeeding the tax reporting period in which the motor fuel is used in a manner subject to sales or use tax. Motor Fuels Sales Tax Direct Pay Permit Returns shall require the following information: (10) The holder of a Sales and Use Tax Direct Pay Permit shall not be issued a separate Sales and use Tax Motor Fuels and the payment of applicable sales or use taxes due	§§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83 §§40-2A-7(a)(5), 40-23-31, 40-23-83	0 0 0 0 0
810-6-415 810-6-415 810-6-415 810-6-415 810-6-415	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Parmit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Sales Tax Returns Required From All Retailers.	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. (4) Where the Department finds that it is practically impossible at the time of purchase for the (5) The permit holder shall be required to pay sales or use tax directly to the Department on motor fuels purchased without payment of sales or use tax to the vendor when the motor fuel is subsequently used in a manner that (i) is exempt from the motor fuels excise tax and (ii) does not qualify for a sales and use tax exemption. (6) A permit holder, who purchases motor fuels with motor fuels excise tax paid and subsequently uses the motor fuel in a manner which qualifies the user for a refund of the motor fuels excise tax pursuant to Sections 40-17-2(c) and 40-17-220(g), shall report and pay the applicable sales or use tax to the Department, Sales or use tax accrues at the time the motor fuel is used, provided the motor fuel does not qualify for a sales or use tax exemption. (7) The permit holder shall maintain books and records which clearly disclose the total amounts of the permit referenced in paragraph (4) above shall be restricted to purchases of motor fuels only, shall be entitled Sales and Use Tax Motor Fuel Permit, and shall contain the following information: (9) Permit holders shall file returns on forms furnished by the Department and pay the sales or use taxes due on or before the twentieth day of the month next succeeding the tax reporting period in which the motor fuel is used in a manner subject to sales or use tax. Motor Fuels Sales Tax Direct Pay Permit Returns shall require the following information: (10) The holder of a Sales and Use Tax Direct Pay Permit shall be made in accordance with the provisions of Sales and Use Tax Direct Pay Permits shall be made in accordance wi	\$\$40-2A-7(a)(5), 40-23-31, 40-23-83 \$\$40-2A-7(a)(5), 40-23-31, 40-23-83 \$\$40-2A-7(a)(5), 40-23-31, 40-23-83 \$\$40-2A-7(a)(5), 40-23-31, 40-23-83 \$\$40-2A-7(a)(5), 40-23-31, 40-23-83 \$\$40-2A-7(a)(5), 40-23-31, 40-23-83	0 0 0 0 0
810-6-415 810-6-415 810-6-415 810-6-415 810-6-415 810-6-415	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue State Sales Tax Returns Required From All Retailers.	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. (4) Where the Department finds that it is practically impossible at the time of purchase for the (5) The permit holder shall be required to pay sales or use tax directly to the Department on motor fuels purchased without payment of sales or use tax to the vendor when the motor fuel is subsequently used in a manner that (i) is exempt from the motor fuels excise tax and (ii) does not qualify for a sales and use tax exemption. (6) A permit holder, who purchases motor fuels with motor fuels excise tax paid and subsequently uses the motor fuel in a manner which qualifies the user for a refund of the motor fuels excise tax paraments to Sections 40-17-2(c) and 40-17-220(g), shall report and pay the applicable sales or use tax to the Department, Sales or use tax accrues at the time the motor fuel is used, provided the motor fuel does not qualify for a sales or use tax exemption. (7) The permit holder shall maintain books and records which clearly disclose the total amounts of (8) The permit holder shall maintain books and records which clearly disclose the total amounts of only, shall be entitled Sales and Use Tax Motor Fuel Permit, and shall contain the following information: (9) Permit holders shall file returns on forms furnished by the Department and pay the sales or use taxes due on or before the twentieth day of the month next succeeding the tax reporting period in which the motor fuel is used in a manner subject to sales or use tax. Motor Fuel Sales Tax Direct Pay Permit Returns shall require the following information: (10) The holder of a Sales and Use Tax Direct Pay Permit shall not be issued a separate Sales and Use Tax Direct Pay Permit shall be made in accordance with the provisio	\$\$40-2A-7(a)(5), 40-23-31, 40-23-83 \$\$40-2A-7(a)(5), 40-23-31, 40-23-83 \$\$40-2A-7(a)(5), 40-23-31, 40-23-83 \$\$40-2A-7(a)(5), 40-23-31, 40-23-83 \$\$40-2A-7(a)(5), 40-23-31, 40-23-83 \$\$40-2A-7(a)(5), 40-23-31, 40-23-83 \$\$40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-415 810-6-415 810-6-415 810-6-415 810-6-415	Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Parmit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue Sales Tax Returns Required From All Retailers.	not qualify for a sales tax exemption; and, out-of-state sellers, who do not have a place of business in Alabama but for whose business sufficient nexus exists, must collect and remit seller's use tax on retail sales of motor fuels which are not subject to the motor fuels excise tax and do not qualify for a use tax exemption. (4) Where the Department finds that it is practically impossible at the time of purchase for the (5) The permit holder shall be required to pay sales or use tax directly to the Department on motor fuels purchased without payment of sales or use tax to the vendor when the motor fuel is subsequently used in a manner that (i) is exempt from the motor fuels excise tax and (ii) does not qualify for a sales and use tax exemption. (6) A permit holder, who purchases motor fuels with motor fuels excise tax paid and subsequently uses the motor fuel in a manner which qualifies the user for a refund of the motor fuels excise tax pursuant to Sections 40-17-2(c) and 40-17-220(g), shall report and pay the applicable sales or use tax to the Department, Sales or use tax accrues at the time the motor fuel is used, provided the motor fuel does not qualify for a sales or use tax exemption. (7) The permit holder shall maintain books and records which clearly disclose the total amounts of the permit referenced in paragraph (4) above shall be restricted to purchases of motor fuels only, shall be entitled Sales and Use Tax Motor Fuel Permit, and shall contain the following information: (9) Permit holders shall file returns on forms furnished by the Department and pay the sales or use taxes due on or before the twentieth day of the month next succeeding the tax reporting period in which the motor fuel is used in a manner subject to sales or use tax. Motor Fuels Sales Tax Direct Pay Permit Returns shall require the following information: (10) The holder of a Sales and Use Tax Direct Pay Permit shall be made in accordance with the provisions of Sales and Use Tax Direct Pay Permits shall be made in accordance wi	\$\$40-2A-7(a)(5), 40-23-31, 40-23-83 \$\$40-2A-7(a)(5), 40-23-31, 40-23-83 \$\$40-2A-7(a)(5), 40-23-31, 40-23-83 \$\$40-2A-7(a)(5), 40-23-31, 40-23-83 \$\$40-2A-7(a)(5), 40-23-31, 40-23-83 \$\$40-2A-7(a)(5), 40-23-31, 40-23-83	0 0 0 0 0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (1) No retailer shall advertise or hold out or state to the public or to any consumer, directly or	Statutory Authoity	Regulatory Restrictions
		indirectly, that the tax or any part thereof will be assumed or absorbed by the retailer or that it		
		will not be added to the sales price of the property sold or that, if added, it or any part thereof will		
		be refunded. Under the provisions of this section, however, a retailer may advertise the sale of tangible personal property by (i) stating the sales price alone without reference to the tax, (ii)		
		stating separately the sales price and the amount of tax to be collected thereon, or (iii) stating the		
		sales price "plus tax" or "exclusive of tax" provided the retailer in the case of all such sales shall		
	Seller Must Collect And Pay	maintain his records to show separately the actual price of such sales and the amount of the tax paid thereon and provided such retailer, if requested, shall furnish the consumer with a sales slip		
810-6-420	Tax Due	or other like evidence of the sale showing the tax separately computed thereon.	§§40-2A-7(a)(5), 40-23-2(1), 40-23-9, 40-23-2	1
		(3) Whenever practical, each retailer shall add the sales tax as a separate line item to the selling price. The initial invoice, bill, charge ticket, sales slip, or receipt shall separately state the amount		
	Seller Must Collect And Pay	of the tax being charged. If not separately stated, it will be presumed that sales tax was not		
810-6-420	Tax Due	charged to the customer or collected. In such cases, the measure will be the gross receipts.	§§40-2A-7(a)(5), 40-23-2(1), 40-23-9, 40-23-2	0
		(3)(a) In those instances where it is practically impossible to furnish a customer with an invoice, bill, charge ticket, sales slip, or receipt, the retailer shall conspicuously post a sign indicating that		
		the charge for the item being purchased includes the price of the item and the total percentage of	:	
810-6-420	Seller Must Collect And Pay Tax Due	sales tax being collected. The sign shall be of sufficient size to allow a person of normal vision to read it from a distance of 20 feet and shall be posted in plain view.	\$\$40.24.7(c)\(\frac{1}{2}\) 40.22.2\(\frac{1}{2}\) 40.22.0.40.22.2	0
810-6-420	Seller Must Collect And Pay	(3)(b) Each retailer who makes tax-included sales in which tax is an unspecified part of the	§§40-2A-7(a)(5), 40-23-2(1), 40-23-9, 40-23-2	0
810-6-420	Tax Due	customer charge shall post a sign pursuant to paragraph (a) using the following example:	§§40-2A-7(a)(5), 40-23-2(1), 40-23-9, 40-23-2	0
		(2) Tax due on collections on credit sales subject to the old rate of tax may be reported and paid by the seller as follows. The seller shall make a written declaration of the amount of accounts		
		receivable on the seller's books as of the close of business the day before the effective date of the		
		rate increase. This letter of declaration should be attached to the seller's next tax return. The		
		seller will then be allowed to report and pay tax on all collections on accounts receivable at the old rate until the declared balance is consumed. A copy of the declaration letter should be		
		attached to each subsequent return on which the old rate is applied to collections on accounts		
		receivable. The seller should note on the attached letter the unused balance carried forward from		
	Sellers Use Tax On Collections Of Accounts Receivable On	the previous tax reporting period, the amount of the balance being used on the current return, and the remaining unused balance carried forward to the return for the next tax reporting period.		
	The Seller's Books At The Time	Once the declared balance is exhausted, all collections on credit sales must be reported and paid		
810-6-421	Of A Rate Increase Reporting And Paying Sales Or	at the new rate.	§§40-23-31, 40-23-83	0
	Sellers Use Tax On Collections			
	Of Accounts Receivable On	(3) The declaration and computation of tax at the old rate only applies to collections on accounts		
810-6-421	Of A Rate Increase	receivable. All cash sales are subject to the new rate of tax as of the effective date of the rate increase and must be reported and paid at the new rate. Section 40-23-8, Code of Ala. 1975	§§40-23-31, 40-23-83	0
010 0 1 121	Determining The Applicable	increase and mast be reported and paid at the new rate. Section to 25 of code of rial. 2575	33 10 23 31, 10 23 03	•
	Tax Levy Or Tax Rate When An	(1) The term "local sales or use taxes" as used in this rule shall include county or municipal sales		
810-6-421.01	Is Replaced Or Amended	and use taxes and county or municipal gross receipts taxes in the nature of a sales tax.	§§40-2A-7(a)(5), 40-23-1(a)(5), 40-23-31, 40-2	0
810-6-421.01	Determining The Applicable	(2) When the rates of local sales or use taxes change, or an existing local sales and use tax levy is	§§40-2A-7(a)(5), 40-23-1(a)(5), 40-23-31, 40-2	0
	Determining The Applicable Tax Levy Or Tax Rate When An	(4) A common carrier or the U.S. Postal Service shall be deemed the seller's agent regardless of any F.O.B. point and regardless of who selects the method of transportation, and regardless of by		
	Existing Sales Or Use Tax Levy			
810-6-421.01 810-6-421.01	Is Replaced Or Amended Determining The Applicable	(Section 40-23-1(a)(5)) (5) Unless the new state sales and use tax levy statutorily provides otherwise, the applicability of a	§§40-2A-7(a)(5), 40-23-1(a)(5), 40-23-31, 40-2	0
810-6-421.01	Local Government Rate	(3) offiess the new state sales and use tax levy statutorny provides otherwise, the applicability of a	9940-2A-7(a)(5), 40-23-1(a)(5), 40-23-31, 40-	U
	Notification Requirements For			
810-6-4-21.02	Sales, Use, Rental, And Lodgings Tax.	(1) The department shall publish and maintain a current listing of tax levies for municipal and county sales, use, rental, and lodgings taxes pursuant to §11-51-210, Code of Ala. 1975.	§§11-51-210, 40-2A-7(a)(5)	0
810-6-4-21.02	Local Government Rate	(2)(a) Every municipality or county ("locality") levying a new sales, use, rental, or lodgings tax, or	§§11-51-210, 40-2A-7(a)(5)	0
	Local Government Rate Notification Requirements For			
	Sales, Use, Rental, And	(2)(b) Proper notification, as provided in paragraph (a), must be submitted to the department's		
810-6-4-21.02	Lodgings Tax.	Local Tax Unit by either of the following methods:	§§11-51-210, 40-2A-7(a)(5)	0
810-6-4-21.02	Local Government Rate	(2)(c) The date of receipt of the notice by the department (the "received date") shall be (3)(b) Any corrections to the rates listed on the tax levy return confirmation must be submitted to	§§11-51-210, 40-2A-7(a)(5)	0
		the department, as provided in paragraph (2)(a), by the locality within ten (10) calendar days of		
	Local Government Rate	the date of receipt of tax levy return confirmation by the locality's designated representative. Unless notification of corrections is provided in accordance with this paragraph, the rates and		
	Sales, Use, Rental, And	corresponding effective dates listed on the tax levy return confirmation and thereafter published		
810-6-4-21.02	Lodgings Tax.	by the department will be considered correct.	§§11-51-210, 40-2A-7(a)(5)	0
810-6-4-21.02	Local Government Rate Abatement Of The Sales And	(5)(a) If the rate published by the department and relied upon by the taxpayer is less than the	§§11-51-210, 40-2A-7(a)(5)	0
	Use Tax Liability On Private	(4) A private user who is liable for sales and use taxes pursuant to Section 40-9B-7 may be granted		
810-6-422	Use Industrial Development Property	an abatement of these taxes by a public body subject to the geographical or jurisdictional limitations outlined in Section 40-9B-5 and to the extent authorized in Section 40-9B-4.	§§40-23-31, 40-23-83	0
810-6-422	Abatement Of The Sales And	(5)(ii) The contractor or subcontractor is no longer required to purchase the property in the name	§§40-23-31, 40-23-83	0
		(6) With respect to purchases by contractors or subcontractors of tangible personal property to be		
		incorporated into a project for which a valid abatement was granted prior to August 1, 1998, the new exemption for direct purchases by contractors and subcontractors outlined in paragraph (5)		
		shall apply only to those purchases which occur on or after August 1, 1998. Purchases occurring		
	Abote week Of The Color And	prior to August 1, 1998, are exempt only if the purchase is made in the name of the private user or		
	Abatement Of The Sales And Use Tax Liability On Private	as agent for the private user, the purchase is billed or invoiced to the private user, and the purchases paid for with funds belonging to the private user. The criteria contained in Section 40-		
	Use Industrial Development	23-1(a)(5) for determining when transactions are closed or sales are completed shall be used to		
810-6-422	Property	determine when purchases by contractors and subcontractors occur. (7) It shall not be necessary for a private user to vest title to industrial development property in a	§§40-23-31, 40-23-83	0
	Abatement Of The Sales And	public body in order to be granted an abatement of sales and use tax. A private user is not		
	Use Tax Liability On Private	required to purchase property in the name of a public body; have the property billed or invoiced		
810-6-422	Use Industrial Development Property	to the public body; and have the property paid for with funds belonging to the public body in order to purchase property exempt from sales and use taxes pursuant to an abatement.	§§40-23-31, 40-23-83	0
	Abatement Of The Sales And	·		
	Use Tax Liability On Private Use Industrial Development	(8) An abatement of sales and use taxes <u>may</u> be granted without the issuance of bonds by a public		
810-6-422	Property	body.	§§40-23-31, 40-23-83	0
	Abatement Of The Sales And	(9) An abatement of sales and use taxes (a) shall commence on the date in which the applicable		
	Use Tax Liability On Private Use Industrial Development	public body grants that abatement, (b) shall apply to all property which shall not have been acquired by the private user, contractor, or subcontractor as of the commencement date, and (c)		
810-6-422	Property	shall expire on the date the entire project is placed in service.	§§40-23-31, 40-23-83	0
	Abatement Of The Sales And Use Tax Liability On Private	(10) Section 40-9B-6(c), provides that the private user who is granted an abatement shall file with		
	Use Industrial Development	the Revenue Department within 90 days after the granting of the abatement a copy of the		
810-6-422	Property	agreement required by Section 40-98-6(b).	§§40-23-31, 40-23-83	0

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
	Abatement Of The Sales And		,	
	Use Tax Liability On Private Use Industrial Development	(11) An abatement of sales and use taxes <u>may</u> be granted only with respect to a project that has not previously been placed in service by the private user who is applying for the abatement or by		
810-6-422	Property Abatement Of The Sales And	a person who is a related party.	§§40-23-31, 40-23-83	0
	Use Tax Liability On Private	(12) A change of ownership or assignment of interest in property shall not qualify the property for		
	Use Industrial Development	a new or additional abatement beyond the previous abatement. The new user may be allowed to		_
810-6-422	Property Abatement Of The Sales And	receive the remainder of abatements previously granted to the original user.	§§40-23-31, 40-23-83	0
	Use Tax Liability On Private	(13) With respect to the abatement of sales and use taxes incurred in connection with a major		
810-6-422	Use Industrial Development Property	addition, the addition must constitute an amount at least equal to 30 percent of the original cost to the industrial development property or two million dollars (\$2,000,000), whichever is less.	§§40-23-31, 40-23-83	0
		(14) Capitalized repairs, rebuilds, maintenance, and replacement equipment shall not qualify as a		
	Abatement Of The Sales And Use Tax Liability On Private	major addition. Replacement equipment includes equipment that performs the same function as the equipment it replaces even though the new equipment performs the function better or faster,		
	Use Industrial Development	but does not include equipment that performs one or more additional functions in addition to		
810-6-422	Property Abatement Of The Sales And	performing the same function as the equipment it replaces.	§§40-23-31, 40-23-83	0
	Use Tax Liability On Private	(15) Only additions to existing industrial development property may be considered as a major		
810-6-422	Use Industrial Development Property	addition. The renovation or remodeling of existing facilities shall not constitute a major addition and, therefore, does not qualify for an abatement of sales and use taxes.	§§40-23-31, 40-23-83	0
		(3) An application for an abatement of sales and use taxes may be made by any person who	33.0 20 03, 10 20 00	-
		proposes to become a private user of industrial development property or of a major addition. Such application shall be made to the appropriate public body as outlined in Code of Ala. 1975,		
		Section 40-9B-5, and shall be made in advance of commencing the acquisition, construction, or		
	Application For The	equipping of the project. Notwithstanding the foregoing, a private user who commences the acquisition, construction, or equipping of a project prior to making an application for abatement		
	Abatement Of The Sales And	may nevertheless make said application (such application shall be made to the appropriate public		
	Use Tax Liability Of The Private User Of Private Use	body as outlined in Section 40-9B-5, Code of Ala. 1975, (1992 Cum. Supp.)) subsequent to the aforementioned commencement and, if the abatement is granted, receive an abatement of sales		
	Property To Which A Public	and use tax liabilities incurred during the period beginning with the date of execution and delivery		
	Authority, County, Or Municipal Government Has	by a public body of an abatement agreement and ending with the date the entire project is placed in service. Sales and use tax liabilities incurred prior to the effective date of the abatement cannot		
810-6-423	Title Or A Possessory Right.	be abated.	§§40-23-31, 40-23-83	0
810-6-423	Application For The Application For The	(4) An application for an abatement of sales and use taxes may be made to the appropriate public	§§40-23-31, 40-23-83	0
	Abatement Of The Sales And			
	Use Tax Liability Of The			
	Private User Of Private Use Property To Which A Public	(5) The application form referenced in paragraph (4) shall instruct the applicant to attach to the		
	Authority, County, Or	application as complete a listing as possible of property and cost on which an abatement is		
810-6-423	Municipal Government Has Title Or A Possessory Right.	requested to facilitate a cost/benefit analysis by the public body to which the application is submitted.	§§40-23-31, 40-23-83	0
0.000			33.10 33, 10 32, 10 32	-
	Copy Of Abatement Agreement To Be Filed With	(4) An abatement of sales and use taxes granted by a public body as authorized by Section 40-9B-4		
	The Revenue Department And	and in accordance with the geographical or jurisdictional limitations outlined in Section 40-98-5		
	The Procedures Governing The Use Of Direct Pay Permits	shall be embodied in an Abatement Agreement between the public body and the private user. The Abatement Agreement shall contain all the information required pursuant to Section 40-98-6(b)		
	Or Exemption Certificates By	and a copy of this agreement must be filed with the Department within 90 days after the granting		
810-6-424 810-6-424	Private Users And Contractors. Copy Of Abatement	of the tax abatement. (5) Except as noted in paragraph (7), a private user, contractor, or subcontractor who will	§§40-23-31, 40-23-83 §§40-23-31, 40-23-83	0
		To be a second of the second o	33.0 = 0.3, 10 = 0.0	
	Copy Of Abatement Agreement To Be Filed With			
	The Revenue Department And			
	The Procedures Governing The Use Of Direct Pay Permits	subcontractors making tax-exempt purchases in conjunction with more than one project for which abatements have been granted shall apply for and obtain a separate Form STE-2 for each		
	Or Exemption Certificates By	qualifying project. Each Form STE-2 shall be used only to make tax-exempt purchases for the		
810-6-424	Private Users And Contractors.	project specified on the certificate. (7) In lieu of obtaining a Form STE-2, private users who hold a Sales and Use Tax Direct Pay Permit	§§40-23-31, 40-23-83	0
		may elect to continue making all purchases pursuant to the terms of the direct pay permit and		
	Copy Of Abatement	continue to file direct pay permit returns in accordance with Sales and Use Tax Rule 810-6-414. Purchases which qualify for the abatement shall be reported on these returns and deducted from		
	Agreement To Be Filed With	total purchases before state and noneducational county and municipal taxes are computed.		
	The Revenue Department And The Procedures Governing	County and municipal sales and use taxes which are levied for educational purposes or for capital improvements for education shall be computed and paid with the private user's local direct pay		
	The Use Of Direct Pay Permits	permit returns. The election by the private user to use an existing direct pay permit in lieu of		
810-6-424	Or Exemption Certificates By Private Users And Contractors.	obtaining a Form STE-2, does not preclude a contractor or subcontractor who will also be making tax-exempt purchases in conjunction with the project from obtaining a Form STE-2.	§§40-23-31, 40-23-83	_
810-6-424	Sales And Use Tax Certificate	(2) The term "Department" as used in this rule <u>shall</u> mean the Department of Revenue of the	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
	Sales And Use Tax Certificate Of Exemption For An			
1	Industrial Or Research			
	Enterprise Project (Form STE- 2) - Responsibilities Of The			
	Certificate Holder - Burden Of			
010 6 4 34 34	Proof - Liability For Taxes	(4) The sales and use tax certificate of exemption (Form STE-2) referenced in Sales and Use Tax	\$\$40.24.7(a)(E), 40.22.24, 40.22.22	_
810-6-424.01	Later Determined To Be Due Sales And Use Tax Certificate	Rule 810-6-424 <u>may</u> be issued by the Department to:	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
	Of Exemption For An	(4)(iii) The certificate of exemption shall be used only by the person or entity to whom it is issued;		
	Industrial Or Research Enterprise Project (Form STE-	therefore, each eligible party desiring to make tax-exempt purchases pursuant to an abatement of construction-related sales and use taxes granted under authority of Chapter 9B of Title 40 shall		
	2) - Responsibilities Of The	make a separate application for an exemption certificate. Upon receipt and approval of a properly		
	Certificate Holder - Burden Of Proof - Liability For Taxes	completed application, the Department will issue the qualified applicant a Form STE-2 which the certificate holder shall copy, complete, and provide to its vendors as documentation for the tax		
810-6-424.01	Later Determined To Be Due	exempt status of the certificate holder's qualifying purchases of tangible personal property.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	C
	Sales And Use Tax Certificate Of Exemption For An			
	Industrial Or Research	(5) A prime contractor applying for a Form STE-2 shall submit, with the application, written		
	Enterprise Project (Form STE- 2) - Responsibilities Of The	confirmation from the private user that the applicant will be making purchases of tangible personal property to be incorporated into the project referenced on the application. A contractor		
	Certificate Holder - Burden Of	or subcontractor applying for a Form STE-2 shall submit, with the application, written confirmation		
810-6-424.01	Proof - Liability For Taxes Later Determined To Be Due	from the private user or the prime contractor that the applicant will be making purchases of tangible personal property to be incorporated into the project referenced on the application.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	,
010-0-424.UI	Lucio Decenninea 10 de Dae	Tangione personal property to be incorporated into the project referenced on the application.	3370-2M-1 (a)(J), 40-23-31, 40-23-83	. 0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text	Statutory Authoity	Regulatory Restrictions
	Sales And Use Tax Certificate			
	Of Exemption For An Industrial Or Research			
	Enterprise Project (Form STE-			
	2) - Responsibilities Of The			
	Certificate Holder - Burden Of			
810-6-424.01	Proof - Liability For Taxes Later Determined To Be Due	(6) The application referenced in paragraph (4) shall require the following information:	§§40-2A-7(a)(5), 40-23-31, 40-23-83	
	Sales And Use Tax Certificate	,,,,,,,, .	33.0 = (0)(0), 10 = 0 0 0 0 0 0	
	Of Exemption For An			
	Industrial Or Research Enterprise Project (Form STE-			
	2) - Responsibilities Of The			
		(8) At the time of providing a copy of a Form STE-2 to a vendor from whom a tax-exempt purchase		
810-6-424.01	Proof - Liability For Taxes Later Determined To Be Due	is being made, the following information <u>shall</u> be provided by the certificate holder on the certificate copy which the certificate holder gives to the vendor:	\$\$40.24.7(a)(E), 40.22.24, 40.22.82	
810-6-424.01	Sales And Use Tax Certificate	Let the cepy which the certificate holder gives to the vehicle.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	
	Of Exemption For An			
	Industrial Or Research	(9) A certificate holder regularly making tax exempt purchases of the kind and nature for which		
	Enterprise Project (Form STE- 2) - Responsibilities Of The	the Form STE-2 has been issued may furnish a properly executed certificate to the seller specifying that all tangible personal property subsequently purchased will be for the purpose shown on the		
	Certificate Holder - Burden Of	certificate and thus be relieved of the burden of executing a separate certificate for each		
	Proof - Liability For Taxes	individual tax-exempt purchase as long as the tangible personal property purchased qualifies for		
810-6-424.01	Later Determined To Be Due Sales And Use Tax Certificate	the abatement.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	(
	Of Exemption For An			
	Industrial Or Research			
	Enterprise Project (Form STE- 2) - Responsibilities Of The	(10) The certificate holder shall maintain a list of all vendors to whom a copy of the exemption certificate is furnished. This list should be retained in the certificate holder's records available for		
	Certificate Holder - Burden Of	inspection by the Department during regular business hours and should provide the name,		
	Proof - Liability For Taxes	address, and type of business of each vendor to whom a copy of the certificate has been		
810-6-424.01	Later Determined To Be Due	furnished.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	C
	Sales And Use Tax Certificate Of Exemption For An			
	Industrial Or Research			
	Enterprise Project (Form STE-			
	Responsibilities Of The Certificate Holder - Burden Of			
	Proof - Liability For Taxes	(11) When the project for which the abatement has been granted is placed in service, the		
810-6-424.01	Later Determined To Be Due	certificate holder shall return the certificate to the Department.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	C
	Sales And Use Tax Certificate Of Exemption For An			
	Industrial Or Research			
	Enterprise Project (Form STE-			
	2) - Responsibilities Of The			
	Certificate Holder - Burden Of Proof - Liability For Taxes	(12) The certificate holder shall not ify the Department immediately in writing of any change in		
810-6-424.01	Later Determined To Be Due	name or mailing address.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	C
	Sales And Use Tax Certificate Of Exemption For An	(13) The burden of proof that a sale is exempt is upon the person making the sale unless the seller		
	Industrial Or Research	takes from the certificate holder a properly executed Form STE-2. Any sale for which an exemption		
	Enterprise Project (Form STE-	has been claimed but which is not supported by a Form STE-2 shall be deemed a sale at retail by		
	 Responsibilities Of The Certificate Holder - Burden Of 	the Department and the seller held liable for the tax thereon. A seller who sells tangible personal		
	Proof - Liability For Taxes	property tax-exempt based upon the presentment of a Form STE-2 by the purchaser shall reference the Project Number shown on the Form STE-2 on the invoice or billing to the certificate		
810-6-424.01	Later Determined To Be Due	holder.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	(
	Sales And Use Tax Certificate			
	Of Exemption For An Industrial Or Research	(14) Any person, firm, or corporation selling tangible personal property tax free who relies on a		
	Enterprise Project (Form STE-	Form STE-2 and reasonably believes the tax exemption claim is legal shall not be held liable for		
	2) - Responsibilities Of The	sales or use tax subsequently determined by the Department to be due on the sale for which the		
	Certificate Holder - Burden Of Proof - Liability For Taxes	certificate was received. Instead, the Department will collect or recover the tax due from the party or parties who made the illegal tax-free purchase with the Form STE-2 and the person or		
810-6-424.01	Later Determined To Be Due	persons who benefited from the illegal use of the Form STE-2. (Sections 40-23-120 and 40-23-121)	§§40-2A-7(a)(5), 40-23-31, 40-23-83	(
	Sales And Use Tax Certificate			
	Of Exemption For An Industrial Or Research			
	Enterprise Project (Form STE-			
	2) - Responsibilities Of The	(ac) The sush with a sush day the Department is C. 11. 12.22.424.		
	Certificate Holder - Burden Of Proof - Liability For Taxes	(16) The authority granted to the Department in Section 40-23-121 <u>shall</u> include but is not limited to the power to examine the certificate holder's records; assess the certificate holder for tax,		
810-6-424.01	Later Determined To Be Due	penalty, and interest; and file tax liens.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	(
	T 130 06T - : :	(1) The term "de minimis deviations" as used in Chapter 9B of Title 40 of the Code of Ala. 1975,		
	Taxability Of The Private User Of Private Use Property To	and in this rule shall mean, with reference to the amount of capital expenditures for private use property, not exceeding 10 percent in the aggregate of the amount set forth in the inducement or		
	Which A Public Authority,	lease or other agreement. In respect thereof, and with reference to the description of the private		
	County, Or Municipal	use property set forth in the inducement or lease or other agreement in respect thereof, such		
810-6-425	Government Has Title Or A Possessory Right.	modification thereto as did not or would not change the predominant activity carried on at the private use property.	§§40-23-31, 40-23-83	
220 0 1.25	Taxability Of The Private User	p - consistence of Table		
	Of Private Use Property To			
	Which A Public Authority, County, Or Municipal			
	Government Has Title Or A	(2) The term "title" as used in Chapter 9B of Title 40 and in this rule shall mean, with respect to		
810-6-425	Possessory Right.	property, legal title or ownership.	§§40-23-31, 40-23-83	(
	Taxability Of The Private User Of Private Use Property To			
	Which A Public Authority,	(5) The taxability provision outlined in Section 40-9B-7(a)(2) shall not apply if the private user was		
	County, Or Municipal	entitled to use, or would be entitled to use, the private use property as outlined in Section 40-9B-		
910.6.4.35	Government Has Title Or A	7(d). This exception applies only to the property and the amount of capital expenditures set out in	\$\$40.22.21.40.22.92	
810-6-425	Possessory Right.	the inducement, subject to de minimis deviations.	§§40-23-31, 40-23-83	L

				# of Discretionary
Rule Citation	Short Description Taxability Of The Private User	Regulatory Text	Statutory Authoity	Regulatory Restrictions
	Of Private Use Property To	(C) 71		
	Which A Public Authority, County, Or Municipal	(6) The taxability provision outlined in Section 40-9B-7(a)(2) shall not apply to private use property for which there exists an independent statutory source of exemption or abatement from sales and		
	Government Has Title Or A	use taxes (other than a source based solely on title to the property being in a public authority or a		
810-6-425	Possessory Right. Taxability Of The Private User	county or municipal government).	§§40-23-31, 40-23-83	0
	Of Private Use Property To			
	Which A Public Authority, County, Or Municipal	(7) Once property becomes private use property the property shall not lose its status as private		
040 5 4 05	Government Has Title Or A	use property because of a change in accounting procedures or a change from a capital lease to an	5540 00 04 40 00 00	
810-6-425	Possessory Right.	operating lease. (1) Pursuant to §40-23-61, Code of Ala. 1975, the commissioner may, subject to the appeal	§§40-23-31, 40-23-83	0
	Closure, Denial, Revocation,	provisions allowed in Chapter 2A of Title 40, suspend or revoke a license, or deny a license application or renewal, issued under 40-12-221, 40-23-6, or 40-23-66 for reasonable cause.		
810-6-501	Or Suspension Of Accounts.	Reasonable cause includes but is not limited to:	§§40-2A-7(a)(5), 40-12-221, 40-23-6; 40-23-6	0
	Closure, Denial, Revocation,	(2) Verification of Information. The licensed account holder, on or before the expiration date on the annual license, must verify the accuracy of the licensed account information through the		
810-6-501.01	Or Suspension Of Accounts.	department's filing system including but not limited to the following:	§§40-2A-7(a)(5),40-12-221, 40-23-6; 40-23-6.	0
	Closure, Denial, Revocation,	(3) Extension for Verification. An extension of time for complying with the requirements of paragraph (2) may be granted by the department for reasonable cause, as provided in rule 810-14-		
810-6-501.01	Or Suspension Of Accounts.	133.01, not to exceed 60 days past the expiration date on the annual license	§§40-2A-7(a)(5),40-12-221, 40-23-6; 40-23-6.	0
		(4) Issuance of Annual License. Upon meeting the requirements of this rule, and, if applicable, the bond requirements of §40-23-6, Code of Ala. 1975, the annual license shall be renewed and		
	Closure, Denial, Revocation,	reissued unless the department determines that the renewal and reissuance falls under the		
810-6-501.01	Or Suspension Of Accounts.	provisions of rule 810-6-501, Closure, Denial, Revocation, or Suspension of Accounts. (5) Expiration of Annual License. Failure to comply with the requirements of this rule shall result in	§§40-2A-7(a)(5),40-12-221, 40-23-6; 40-23-6.	0
	Closure, Denial, Revocation,	the expiration of the annual license. No tax-exempt transactions may be conducted with an		
810-6-501.01	Or Suspension Of Accounts. State Sales And Use Tax	expired annual license.	§§40-2A-7(a)(5),40-12-221, 40-23-6; 40-23-6.	0
	Certificate Of Exemption			
	(Form STE-1) – Issued For Wholesalers, Manufacturers			
	And Other Product Based	(1) The term "Department" as used in this regulation shall mean the Department of Revenue of		
810-6-502	Exemptions	the State of Alabama. (2) Persons, firms, and corporations who are not required to have a sales tax license pursuant to	§§40-23-31, 40-23-82	0
		\$40-23-6, Code of Ala. 1975, and who are entitled to make certain purchases at wholesale, tax		
	State Sales And Use Tax	free, may obtain a sales and use tax certificate of exemption by applying for same on a form provided by the Department. Upon receipt of a properly completed application and approval of		
	Certificate Of Exemption	same by the Department, the applicant will be issued a state sales and use tax certificate of		
	(Form STE-1) – Issued For Wholesalers, Manufacturers	exemption (Form STE-1) which can be copied, completed, and provided to vendors as documentation for tax exempt purchases. A Form STE-1 will not be issued to persons, firms, or		
	And Other Product Based	corporations who have a sales tax license issued pursuant to §40-23-6, Code of Ala. 1975, or who		
810-6-502	Exemptions	do not have a place of business within the State of Alabama. (3) Persons or companies, including but not limited to those cited in Title 40, Chapter 9, other than	§§40-23-31, 40-23-82	0
	State Sales And Use Tax	governmental entities, which have a statutory exemption from the payment of Alabama sales,		
	Certificate Of Exemption (Form STE-1) – Issued For	use, or lodgings taxes, shall be required to obtain a sales and use tax certificate of exemption to be renewed on an annual basis by applying for same on a form provided by the Department.		
	Wholesalers, Manufacturers	Please see Sales and Use Tax Rule 810-6-502.01, entitled State Sales and Use Tax Certificate of		
810-6-502	And Other Product Based Exemptions	Exemption for Entities Having a Statutory Exemption from the Payment of Sales, Use, and Lodgings Taxes, for additional information.	§§40-23-31, 40-23-82	0
	State Sales And Use Tax			
	Certificate Of Exemption (Form STE-1) – Issued For			
	Wholesalers, Manufacturers	(A) As a self-self-self-self-self-self-self-self-		
810-6-502	And Other Product Based Exemptions	(4) An application for a sales and use tax certificate of exemption <u>shall require</u> the following information:	§§40-23-31, 40-23-82	0
	State Sales And Use Tax Certificate Of Exemption			
	(Form STE-1) – Issued For			
	Wholesalers, Manufacturers And Other Product Based	(4)(d) Number of businesses in Alabama and exact location of each (exact location shall include city, county, and street address; if location is on highway or rural route, exact location shall		
810-6-502	Exemptions	include details sufficient to allow Department personnel to find the place of business),	§§40-23-31, 40-23-82	0
	State Sales And Use Tax Certificate Of Exemption			
	(Form STE-1) – Issued For			
	Wholesalers, Manufacturers And Other Product Based	(6) At the time of providing a copy of a Form STE-1 to a vendor from whom a tax-exempt purchase is being made, the following information shall be provided by the certificate holder on the		
810-6-502	Exemptions	certificate copy which the holder gives to the vendor:	§§40-23-31, 40-23-82	0
	State Sales And Use Tax	(7) Certificate holders regularly engaged in making tax exempt purchases of the kind and nature for which the Form STE-1 has been issued may furnish a properly executed certificate to the seller		
	Certificate Of Exemption	specifying that all tangible personal property subsequently purchased will be for the purpose		
	(Form STE-1) – Issued For Wholesalers, Manufacturers	shown on the certificate and thus be relieved of the burden of executing a separate certificate for each individual tax exempt purchase as long as there is no change in the character of their		
	And Other Product Based	operations and the tangible personal property purchased is of the kind usually purchased for the	ff 40 22 24 40 22 22	
810-6-502	State Sales And Use Tax	purpose indicated.	§§40-23-31, 40-23-82	0
	Certificate Of Exemption	(9) Cortificate helders must maintain - list of all and a second of the control o		
	(Form STE-1) – Issued For Wholesalers, Manufacturers	(8) Certificate holders must maintain a list of all vendors to whom they furnish a copy of their exemption certificate. This list should be retained in their records available for inspection by the		
910 6 5 03	And Other Product Based	Department during regular business hours and should provide the name, address, and type of	££40.22.21.40.22.02	
810-6-502	Exemptions State Sales And Use Tax	business of each vendor to whom a copy of the certificate has been furnished.	§§40-23-31, 40-23-82	0
	Certificate Of Exemption			
	(Form STE-1) – Issued For Wholesalers, Manufacturers	(9) Certificate holders <u>must</u> return their certificate to the Department if the business for which the		
910 6 5 03	And Other Product Based	certificate was issued is closed or if they engage in retail sales for which a sales tax license is	8840 22 21 40 22 92	0
810-6-502	Exemptions State Sales And Use Tax	required.	§§40-23-31, 40-23-82	0
	Certificate Of Exemption			
	(Form STE-1) – Issued For Wholesalers, Manufacturers			
810-6-502	And Other Product Based Exemptions	(10) Certificate holders <u>must</u> notify the Department immediately in writing of any change in name or address.	§§40-23-31, 40-23-82	0
010 0.007	Exchiptions	or dual cost	33 .0 23 31, 70 23-02	U

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
raic citation	State Sales And Use Tax	(11) Sales of tangible personal property to any person, firm, or corporation not required to have a	Statutory Authority	negulatory nestrictions
	Certificate Of Exemption (Form STE-1) – Issued For	sales tax license are subject to sales or use tax until the contrary is established. The burden of proof that a sale is exempt is upon the person making the sale unless the seller takes from the		
	Wholesalers, Manufacturers	purchaser a properly executed Form STE-1. Any such sale for which an exemption has been		
810-6-502	And Other Product Based Exemptions	claimed but which is not supported by a Form STE-1 may be deemed a sale at retail by the Department and the seller held liable for the tax thereon.	§§40-23-31, 40-23-82	0
	·		33.4 -4 4-7, 14 -4 4-1	-
	State Sales And Use Tax Certificate Of Exemption	(12) Any person, firm, or corporation selling tangible personal property tax free who relies on a Form STE-1 and reasonably believes the tax exemption claim is legal shall not be held liable for		
	(Form STE-1) – Issued For	sales or use tax subsequently determined by the Department to be due on the sale for which the		
	Wholesalers, Manufacturers And Other Product Based	certificate was received. Instead, the Department will collect or recover the tax due from the party or parties who made the illegal tax-free purchase with the Form STE-1 and the person or		
810-6-502	Exemptions	persons who benefited from the illegal use of the Form STE-1. (Sections 40-23-120 and 40-23-121)	§§40-23-31, 40-23-82	0
	State Sales And Use Tax Certificate Of Exemption	(14) Section 40-23-121 authorizes the Department to use its powers and responsibilities in accordance with the general laws of this state to effect collection of any tax due from a purchaser		
	(Form STE-1) – Issued For	resulting from the purchaser's unauthorized use of a state sales and use tax certificate of		
	Wholesalers, Manufacturers And Other Product Based	exemption (Form STE-1). This act will be enforced by the Department in the same manner as the state Sales or Use Tax Law, as the case may be, is enforced, including but not limited to the power		
810-6-502	Exemptions	to examine purchasers' records; assess tax, penalty, and interest; and file tax liens.	§§40-23-31, 40-23-82	0
	State Sales And Use Tax Certificate Of Exemption For			
	Entities Having A Statutory	(2)(a) Persons or companies, including but not limited to those cited in Title 40, Chapter 9, other		
	Exemption From The Payment Of Sales, Use, And Lodgings	than governmental entities, which have a statutory exemption from the payment of Alabama sales, use, or lodgings taxes, are required to obtain a sales and use tax certificate of exemption.		
810-6-502.01	Taxes State Sales And Use Tax	The certificate of exemption must be renewed on an annual basis. (3) Annual Renewal Required. Certificates of exemption are valid for one year from the date of	§§40-2A-7(a)(5), 40-9-60, 40-2-31, 40-23-31,	0
	Certificate Of Exemption For	issuance and must be renewed annually each subsequent year before the end of the month in		
	Entities Having A Statutory Exemption From The Payment	which the certificate expires. Any person or company that fails to obtain or renew a certificate of exemption prior to its expiration, will no longer be allowed to make tax exempt purchases or rent		
	Of Sales, Use, And Lodgings	tax exempt accommodations until such time as the application for renewal is made and the		
810-6-502.01	Taxes State Sales And Use Tax	certificate is reinstated. (4)(b) Any person or company that does not comply with the reporting requirements may be	§§40-2A-7(a)(5), 40-9-60, 40-2-31, 40-23-31,	0
	Certificate Of Exemption For	barred from the use of any certificate of exemption until such time as the required informational		
	Entities Having A Statutory Exemption From The Payment	report is filed with the department, not to exceed six months for the first offense and one year for the second offense. On the third offense, such person or company shall be barred from the use of		
	Of Sales, Use, And Lodgings	any certificate of exemption until such time as the person or company is authorized to obtain a		
810-6-502.01	Taxes State Sales And Use Tax	certificate of exemption pursuant to a joint resolution by the Alabama legislature.	§§40-2A-7(a)(5), 40-9-60, 40-2-31, 40-23-31,	0
	Certificate Of Exemption For			
	Entities Having A Statutory Exemption From The Payment	(5)(a) The department may assess any person or company with state and local sales, use, and		
	Of Sales, Use, And Lodgings	lodgings tax for any transaction conducted with a certificate of exemption not properly accounted		
810-6-502.01	Taxes State Sales And Use Tax	for and reported in accordance with the provisions of this rule. (5)(b) Any person or company that intentionally uses a certificate of exemption in violation of its	§§40-2A-7(a)(5), 40-9-60, 40-2-31, 40-23-31,	0
	Certificate Of Exemption For	intended purpose shall, in addition to the actual sales, use and/or lodgings tax liability due, be		
	Entities Having A Statutory Exemption From The Payment	subject to a civil penalty in an amount of not less than two-thousand dollars (\$2,000) or two times any state and local sales, use and/or lodgings tax due for the transactions, whichever is greater,		
010 6 5 02 01	Of Sales, Use, And Lodgings	and based on the person or company's willful misuse of the certificate of exemption, may be	\$\$40.34.7(=\(\frac{1}{2}\) 40.0.50.40.3.34.40.33.34	
810-6-502.01	Taxes State Sales And Use Tax	barred from the use of any certificate of exemption for up to two years.	§§40-2A-7(a)(5), 40-9-60, 40-2-31, 40-23-31,	0
	Certificate Of Exemption For Entities Having A Statutory	(7) Certificates Provided to Vendors. The certificate of exemption (Form STE-1) can be copied, completed, and provided to vendors as documentation for tax exempt purchases. At the time of		
	Exemption From The Payment	providing a copy of a Form STE-1 to a vendor from whom a tax-exempt purchase is being made,		
810-6-502.01	Of Sales, Use, And Lodgings Taxes	the following information shall be provided by the certificate holder on the certificate copy that the holder provides to the vendor:	§§40-2A-7(a)(5), 40-9-60, 40-2-31, 40-23-31,	0
010 0 3 .02.01		(8)(a) Certificate holders regularly engaged in making tax exempt purchases of the kind and nature	3340 24 7(8)(3), 40 3 00, 40 2 31, 40 23 31,	, o
	State Sales And Use Tax Certificate Of Exemption For	for which the Form STE-1 has been issued may furnish a properly executed certificate to the seller or lodgings provider specifying that all tangible personal property or lodgings subsequently		
	Entities Having A Statutory	purchased will be for the purpose shown on the certificate and thus be relieved of the burden of		
	Exemption From The Payment Of Sales, Use, And Lodgings	executing a separate certificate for each individual tax exempt purchase as long as there is no change in the character of their operations and the tangible personal property or lodgings		
810-6-502.01	Taxes	purchased is of the kind usually purchased for the purpose indicated.	§§40-2A-7(a)(5), 40-9-60, 40-2-31, 40-23-31,	0
	State Sales And Use Tax Certificate Of Exemption For			
	Entities Having A Statutory	(8)(b) Certificate holders must maintain a list of all vendors to whom they furnish a copy of their		
	Exemption From The Payment Of Sales, Use, And Lodgings	exemption certificate. This list should be retained in their records available for inspection by the department during regular business hours and should provide the name, address, and type of		
810-6-502.01	Taxes State Sales And Use Tax	business of each vendor to whom a copy of the certificate has been furnished.	§§40-2A-7(a)(5), 40-9-60, 40-2-31, 40-23-31,	0
	Certificate Of Exemption For			
	Entities Having A Statutory Exemption From The Payment			
	Of Sales, Use, And Lodgings	(8)(c) Certificate holders must return their certificate to the department if the business for which		
810-6-502.01	Taxes State Sales And Use Tax	the certificate was issued is closed.	§§40-2A-7(a)(5), 40-9-60, 40-2-31, 40-23-31,	0
	Certificate Of Exemption For			
	Entities Having A Statutory Exemption From The Payment			
	Of Sales, Use, And Lodgings	(8)(d) Certificate holders <u>must</u> notify the department immediately in writing of any change in		
810-6-502.01	Taxes State Sales And Use Tax	name or address. (8)(e) Sales of tangible personal property to any person, firm, or corporation not required to have	§§40-2A-7(a)(5), 40-9-60, 40-2-31, 40-23-31,	0
	Certificate Of Exemption For	a sales tax license are subject to sales or use tax until the contrary is established. The burden of		
	Entities Having A Statutory Exemption From The Payment	proof that a sale is exempt is upon the person making the sale unless the seller takes from the purchaser a properly executed Form STE-1. Any such sale for which an exemption has been		
040.6.5.55	Of Sales, Use, And Lodgings	claimed but which is not supported by a Form STE-1 may be deemed a sale at retail by the	CC40 04 7/ V(T) 40 0	
810-6-502.01	Taxes Informational Report For	department and the seller held liable for the tax thereon.	§§40-2A-7(a)(5), 40-9-60, 40-2-31, 40-23-31,	0
	Entities Having A Statutory			
	Exemption From The Payment Of Sales, Use, And Lodgings	(1) The term "state sales tax" as used in this rule shall mean the privilege or license tax levied in		
810-6-502.02	Taxes.	§40-23-2, Code of Ala. 1975, upon the sale of tangible personal property in Alabama.	§§40-2A-7(a)(5), 40-23-31, 40-23-120; and Ch	
810-6-502.02	Informational Report For	(2) The term "state use tax" as used in this rule shall mean the excise tax levied in 40-23-61 and 40-	994U-2A-7(a)(5), 4U-23-31, 40-23-120; and Ch	0

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Rule Citation	Short Description Informational Report For	Regulatory Text	Statutory Authoity	Regulatory Restrictions
	Entities Having A Statutory	(3) The Assess Header to desire a Assessment of the Assessment of		
	Of Sales, Use, And Lodgings	(3) The term "state lodgings tax" as used in this rule <u>shall</u> mean the transient occupancy tax levied in §40-26-1, <u>Code of Ala. 1975</u> , upon all charges made for the use of rooms, lodgings, or other		
810-6-502.02 810-6-502.02	Taxes.	accommodations in Alabama.	§§40-2A-7(a)(5), 40-23-31, 40-23-120; and Ch	0
810-6-502.02	Informational Report For Informational Report For	(4) The term "certificate of exemption" as used in this rule shall mean the certificate required to	§§40-2A-7(a)(5), 40-23-31, 40-23-120; and Ch	0
	Entities Having A Statutory			
	Exemption From The Payment Of Sales, Use, And Lodgings	(5)(a) Such required informational reports shall be a prerequisite for the renewal of certificates of		
810-6-502.02	Taxes.	exemption. (5)(b) Any person or company that does not comply with the reporting requirements may be	§§40-2A-7(a)(5), 40-23-31, 40-23-120; and Ch	0
810-6-502.02	Informational Report For Informational Report For	(5)(b) Any person or company that does not comply with the reporting requirements may be	§§40-2A-7(a)(5), 40-23-31, 40-23-120; and Ch	0
	Entities Having A Statutory	(6) Assessment for Improper Use. The Department may assess any person or company with state		
	Of Sales, Use, And Lodgings	and local sales, use, and lodgings tax for any transaction conducted with a certificate of exemption		
810-6-502.02 810-6-502.02	Taxes. Informational Report For	not properly accounted for and reported in accordance with the provisions of this rule. (7) Prerequisite for Exemption Renewal. Any person or company required to file an informational	§§40-2A-7(a)(5), 40-23-31, 40-23-120; and Ch §§40-2A-7(a)(5), 40-23-31, 40-23-120; and Ch	0
810-0-302.02	Informational Report For	(7) Freequisite for Exemption Renewal. Any person of company required to life an informational	3340-2A-7 (a)(3), 40-23-31, 40-23-120, and Cr	0
	Entities Having A Statutory Exemption From The Payment	(8) The Report of Exempt Purchases. For persons or companies having a Certificate of Exemption issued by the Department effective on or after January 1, 2016, and required to meet the filing		
	Of Sales, Use, And Lodgings	requirement, the first report required to be filed shall be due by October 31, 2017, for the fiscal		
810-6-502.02 810-6-502.02	Taxes. Informational Report For	year ended September 30, 2017. (8)(a) The Report of Exempt Purchases shall require the following information:	§§40-2A-7(a)(5), 40-23-31, 40-23-120; and Ch §§40-2A-7(a)(5), 40-23-31, 40-23-120; and Ch	0
010 0 3 .02.02	miormational report for	(8)(a)(5) Revenue reported on line 12 of IRS Form 990, Return of Organization Exempt from	3340 2A 7(a)(5), 40 23 31, 40 23 126, and cr	0
		Income Tax, if certificate holder is a non-profit entity required to file Form 990, or total gross receipts, as reported on federal income tax return, times the Alabama apportionment factor if		
	Informational Report For	certificate holder is a for profit entity. For-profit entities not required to complete an		
	Entities Having A Statutory Exemption From The Payment	unconsolidated federal income tax return or Alabama apportionment schedule must prepare the appropriate pro-forma return and/or schedule for this calculation. If a certificate holder is a non-		
	Of Sales, Use, And Lodgings	profit entity and is not required to file Form 990, such entity shall disclose its gross receipts for its		
810-6-502.02	Taxes.	most recent accounting year, (8)(a)(6) Expenses reported on line 18 of IRS Form 990, Return or Organization Exempt from	§§40-2A-7(a)(5), 40-23-31, 40-23-120; and Ch	0
		Income Tax, if certificate holder is a non-profit entity required to file Form 990, or total		
	Informational Report For	expenditures, as reported on federal income tax return, times the Alabama apportionment factor if certificate holder is a for profit entity. For-profit entities not required to complete an		
	Entities Having A Statutory	unconsolidated federal income tax return or Alabama apportionment schedule must prepare the		
	Exemption From The Payment Of Sales, Use, And Lodgings	appropriate pro-forma return and/or schedule for this calculation. If the certificate holder is a non- profit entity and is not required to file Form 990, such entity shall disclose its total expenditures		
810-6-502.02	Taxes.	for its most recent accounting period,	§§40-2A-7(a)(5), 40-23-31, 40-23-120; and Ch	0
	Informational Report For Entities Having A Statutory			
	Exemption From The Payment	(9) Other Required Filing Frequencies. A person or company with an annual reporting		
810-6-502.02	Of Sales, Use, And Lodgings Taxes.	requirement, or other statutorily required filing frequency, <u>must</u> submit the required information report pursuant to the provisions of this rule.	§§40-2A-7(a)(5), 40-23-31, 40-23-120; and Ch	0
	Informational Report For			
	Entities Having A Statutory Exemption From The Payment			
040 5 5 00 00	Of Sales, Use, And Lodgings	(10) <u>Electronic Filing of Information Report</u> . Informational reports <u>shall</u> be filed electronically	5540.24.7(.)(5).40.22.24.40.22.420	
810-6-502.02	Taxes.	through the Department's electronic filing system. (5)(e) Contracts that do not include or require the construction, reconstruction, or building of a	§§40-2A-7(a)(5), 40-23-31, 40-23-120; and Ch	0
040 6 5 03	Contractors Gross Receipts Tax	public highway, road, bridge, street, or tunnel. (Misener Marine Construction, Inc. V. Eagerton,	5540 22 24 40 22 50	0
810-6-503	ldX	423 So.2d 161 (1982)) (6) The contractors gross receipts tax shall be due and payable in monthly installments on or	§§40-23-31, 40-23-50, as amended	U
		before the twentieth day of the month next succeeding the month in which a payment subject to this tax is received by the contractor or contract assignee. Every person, firm, or corporation on		
		whom the tax is levied shall prepare and forward to the Department of Revenue within the time		
	Contractors Gross Receipts	fixed and prescribed by law, a contractors gross receipts tax return for each calendar month and shall compute the tax due and shall pay to the Department of Revenue the amount of tax shown		
810-6-503	Tax	to be due. Contractors gross receipts tax returns shall require the following information:	§§40-23-31, 40-23-50, as amended	0
	Discounts Allowed On Payments Of Contractors	(1) Section 40-23-50(c) Code of Ala. 1975, provides that the sales tax discount authorized by		
	Gross Receipts Tax Made	Section 40-23-36 shall also apply to contractors gross receipts taxes due and payable to the State		
810-6-503.01	Before Delinquency.	of Alabama. (4) Executive Order Number 53 issued by Governor Don Siegleman on May 22, 2001, authorizes,	§§40-2A-7(a), 40-23-31, 40-23-36, 40-23-50(c	0
		empowers, and directs the Department of Revenue to allow a discount for contractors gross		
		receipts taxes due and payable to the State of Alabama. This discount shall not exceed five percent of the first one hundred dollars (\$100) of contractors gross receipts taxes levied and two		
		percent of the contractors gross receipts taxes levied over one hundred dollars (\$100) and,		
		further, is limited to a total maximum discount of four hundred dollars (\$400) per month to any contractor and shall be limited to that amount for each contractor regardless of the number of		
	Discounts Allowed On	projects upon which that contractor must report and pay the contractors gross receipts tax. No		
	Payments Of Contractors Gross Receipts Tax Made	discount is authorized or allowed upon any taxes which are not paid before delinquency. This discount is applicable to taxes due and payable on payments made to contractors by the Alabama		
810-6-503.01	Before Delinquency.	Department of Transportation on or after May 1, 2001.	§§40-2A-7(a), 40-23-31, 40-23-36, 40-23-50(c	0
		(1) Code of Ala. 1975, Section 40-27-1, Article V. 1, provides that "each purchaser liable for a use tax on tangible personal property shall be entitled to full credit for the combined amount or		
		amounts of legally imposed sales or use taxes paid by him with respect to the same property to another state and any subdivision thereof. The credit shall be applied first against the amount of		
	Credit For Taxes In Other	any use tax due the state, and any unused portion of the credit shall then be applied against the		
810-6-504	States	amount of any use tax due a subdivision." (3) The total credit allowed cannot exceed the taxes due the state of Alabama or its subdivisions.	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-27-1	0
		Any amount of tax paid to another state or its subdivisions which exceeds the amount of tax due		
		Alabama with respect to the same property may then be credited against any local taxes due with respect to the same property. If the legally imposed taxes paid to another state or its subdivisions		
		exceed the taxes due Alabama and its subdivisions, no further credit shall be allowed. The excess		
	Credit For Taxes In Other	of taxes paid on a purchase cannot be credited against taxes due Alabama and its subdivisions on another purchase. No credit will be allowed for taxes paid in error which were not legally due		
810-6-504	States	another state or its subdivisions.	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-27-1	0
810-6-504	Credit For Taxes In Other States	(4) The following example is provided to illustrate how credit <u>shall</u> be allowed for legally imposed taxes paid to other states and their subdivisions:	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-27-1	0
810-6-504	Credit For Taxes In Other	(4)(b) The taxpayer must pay Alabama state use tax of \$160 (\$400 tax due on all purchases less	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-27-1	0
		(4)(c) The taxpayer must pay local use tax to Alabama subdivisions to \$80 (\$200 local tax due on all purchases less credit for \$120. The \$60 in taxes paid to another state and its subdivisions with		
810 6 5 04	Credit For Taxes In Other	respect to Item B cannot be used as a credit against taxes due Alabama and its subdivisions with	\$\$40.34.7(a)(E), 40.33.34, 40.33.33.45.77	
810-6-504	States	respect to Item A).	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-27-1	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text	Statutory Authoity	Regulatory Restrictions
810-6-504.01	Reciprocity For Municipal And		§§40-23-31, 40-23-83, Act No. 87-579	0
		(6) When a county or municipal sales tax, gross receipts tax in the nature of a sales tax, use tax, or		
		rental tax is paid to a county or municipality in good faith based on a reasonable interpretation of the ordinance, resolution, or act levying the tax but not under a requirement of law; any refund of		
		the erroneously paid taxes to the taxpayer by the improper locality and any collection of the taxes		
		due from the taxpayer by the proper locality shall be made in accordance with the provisions of		
		Section 40-23-2.1(c) and, unless otherwise provided in Section 40-23-2.1(c), the provisions of		
		Chapter 2A of Title 40. Petitions for refund of any portion of county or municipal tax erroneously		
		paid to an improper county or municipality which is in excess of the correct amount of tax due the		
	Reciprocity For Municipal And County Sales, Gross Receipts,	proper county or municipality shall be filed in accordance with the provisions contained in Section 40-2A-7(c) including, but not limited to, the requirement for joint petitions for refund when the		
810-6-504.01	Use And Rental Taxes	tax erroneously paid by the seller was collected from the purchaser. (Section 40-23-2.1(c))	§§40-23-31, 40-23-83, Act No. 87-579	0
810-6-504.02	Seller's Responsibility To			0
		(3) The threshold applicable for determining whether a seller is obligated to collect and remit the		
		state sales or use tax associated with interstate transactions shall also be applied by sellers to		
		determine whether the seller is obligated to collect and remit local sales or use tax by examining the contacts the seller has within each local jurisdiction where local sales or use tax is due. Except		
		as described in the following paragraphs, any seller responsible for collecting and remitting state		
		sales or use tax with respect to a particular retail sales transaction or taxable use must collect and		
		remit the corresponding sales or use tax for the appropriate local jurisdiction(s) with respect to		
	C II / D II III T	the transaction or use. A seller may only avoid the responsibility for collecting and remitting a		
	Seller's Responsibility To	local jurisdiction's sales or use tax when the seller lacks physical presence within the local		
810-6-504.02	Collect County And Municipal Sales And Use Taxes	jurisdiction that would be sufficient to create an obligation to collect and remit state sales or use tax if the sales transaction or use in question was an interstate transaction.	§§40-2A-7(a)(5), 40-23-2, 40-23-68, 11-51-18	۸
810-6-504.02	Seller's Responsibility To	(4) For purposes of determining whether the seller lacks sufficient physical presence within the	§\$40-2A-7(a)(5), 40-23-2, 40-23-68, 11-51-18	0
	Seller's Responsibility To			
1	Collect County And Municipal			
810-6-504.02	Sales And Use Taxes	(6) This rule shall apply to all transactions occurring on or after January 1, 2014.	§§40-2A-7(a)(5), 40-23-2, 40-23-68, 11-51-18	0
810-6-509	Leasing And Rental Of	(1) The term "rental tax" as used in this rule shall mean the privilege or license tax levied in (3) Rental tax is levied on each person, firm, or corporation engaged in the business of leasing or	§§40-2A-7(a)(5), 40-12-220 et seq., 40-12-224	0
1		renting tangible personal property in an amount equal to 4 percent of the gross proceeds of the		
1		business except the rate of 2 percent shall apply to the gross proceeds from the leasing or rental		
		of linens and garments, and the rate of 1 ½ percent shall apply to the gross proceeds from the		
	Leasing And Rental Of	leasing or rental of automotive vehicles, truck trailers, semitrailers, and house trailers. (Section 40-		
810-6-509	Tangible Personal Property	12-222) (4) Persons leasing or renting tangible personal property in Alabama shall apply for and obtain a	§§40-2A-7(a)(5), 40-12-220 et seq., 40-12-224	0
	Leasing And Rental Of	(4) Persons leasing or renting tangible personal property in Alabama shall apply for and obtain a rental tax license from the department on forms furnished by the department. (Section 40-12-		
810-6-509	Tangible Personal Property	221)	§§40-2A-7(a)(5), 40-12-220 et seq., 40-12-224	0
	. ,	(5) Unless the taxpayer qualifies to file and pay rental tax on a calendar quarter or calendar year	(1)(2)	
		basis, rental tax is due and payable in monthly installments on or before the twentieth day of the		
		month next succeeding the month in which the tax accrues. See Rule 810-6-530.01 Filing and		
		Paying State Rental Tax and State-Administered County and Municipal Rental Taxes on a Quarterly or Annual Basis. Every lessor on whom the tax is levied shall prepare and forward to the		
		department within the time prescribed by law, on forms prepared and furnished by the		
		department, a rental tax return for each calendar tax reporting period and shall compute the tax		
	Leasing And Rental Of	due and shall pay to the department the amount of tax shown to be due. Rental tax returns shall		
810-6-509	Tangible Personal Property	require the following information:	§§40-2A-7(a)(5), 40-12-220 et seq., 40-12-224	0
		(5)(d) Effective August 1, 2014, in addition to any other exemptions provided herein, any item used for the treatment of illness or injury or to replace all or part of a limb or internal body part		
		rented or leased by or on behalf of an individual pursuant to a valid prescription and covered by		
		and billed to Medicare, Medicaid, or a health benefit plan shall be exempt from state, county, and		
	Leasing And Rental Of	municipal rental and leasing taxes. This exemption includes, but is not limited to, any of the		
810-6-509	Tangible Personal Property	following:	§§40-2A-7(a)(5), 40-12-220 et seq., 40-12-224	0
		(9) Any person in this state leasing or renting any automotive vehicle, truck trailer, semitrailer, or		
		house trailer is liable for rental tax on the gross proceeds derived from the leases or rentals, although the automotive vehicle, truck trailer, semitrailer, or house trailer may be turned into the		
1		lessor in another state. Where any automotive vehicle, truck trailer, semitrailer, or house trailer is		
1	Leasing And Rental Of	leased in another state and turned in to the lessor in this state, the rental receipts therefrom		
810-6-509	Tangible Personal Property	would not be subject to the tax.	§§40-2A-7(a)(5), 40-12-220 et seq., 40-12-224	0
		(10) Where a lessor leases or rents a truck, truck trailer, or semitrailer to a motor carrier in this state, the total gross receipts from the rental of the truck, truck trailer, or semitrailer would be		
		state, the total gross receipts from the rental of the truck, truck trailer, or semitraller would be subject to the tax, although the truck, truck trailer, or semitraller may occasionally travel in		
		interstate commerce in other states. Where the lessor leases a truck, truck trailer, or semitrailer		
		to a motor carrier outside this state, the receipts therefrom would not be subject to the tax		
	Leasing And Rental Of	although the truck, truck trailer, or semitrailer may occasionally travel in this state in interstate		
810-6-509	Tangible Personal Property	commerce.	§§40-2A-7(a)(5), 40-12-220 et seq., 40-12-224	0
1		(15) The Rental Tax Law permits lessors of tangible personal property to pass on to lessees such licenses or privilege taxes by adding such taxes to the leasing price or other enumerated charges		
1		with all such amounts constituting the gross proceeds subject to the privilege or license tax. The		
		amendment further clarifies that any license or privilege tax passed on to the lessee by adding		
1		such tax to the leasing price or otherwise passed on to the lessee, shall be included in the monthly		
1		taxable gross proceeds, subject to the rental tax. This amendment to the law did not change the		
		fact that Alabama rental tax is levied against the lessor and is not a consumer tax. If rental tax is billed or passed on to the lessee or added as an additional cost of the lease, the additional amount		
1		is to be included as a part of the taxable gross proceeds from the lease. A lessor may not pass on	1	
1		such amounts to the lessee on leases of tangible personal property to the State of Alabama, or a		
1	Leasing And Rental Of	municipality or county of the State, unless the flat amount includes both the tax and the leasing		
810-6-509	Tangible Personal Property	fee.	§§40-2A-7(a)(5), 40-12-220 et seq., 40-12-224	0
	Loosing And Bontol Of	(16) The rental tax shall be administered and collected in accordance with the uniform procedures		
810-6-509	Leasing And Rental Of Tangible Personal Property	set forth in Title 40 and the provisions of Section 40-12-224. These sections do not provide for a discount for prompt payment of rental tax.	§§40-2A-7(a)(5), 40-12-220 et seq., 40-12-224	0
510 0 5 .05	rangible refoonal Property	(1) §40-12-222, Code of Ala. 1975, as amended, levies a privilege or license tax upon every person,	33.0 LM /(a)(3), 40 12-220 et 3eq., 40-12-224	0
1		firm or corporation engaged or continuing within this state in the business of leasing or renting		
		tangible personal property an amount equal to four percent of the gross proceeds of any such		
1		business, except the rate of two percent shall apply to the gross proceeds derived by the lessor for	1	
1	Leasing And Rental Of Tangible Personal Property	the leasing or rental of linens and garments, and one and one-half percent shall apply to the gross proceeds derived by the lessor for the leasing or rental of automotive vehicles, truck trailers,		
810-6-509.01	-IRule No. 2.	semitrailers, and house trailers.	§§8-25A-1, 40-2A-7(a)(5), 40-12-220 through	ا
			1,/ . / \/\/\/, .0 12 220 till Ough	

	Chart Danninking			# of Discretionary
Rule Citation	Short Description	Regulatory Text [2] §40-12-220(4) of the rental tax law defines gross proceeds as the value proceeding or accruing	Statutory Authorty	Regulatory Restrictions
		from the leasing or rental of tangible personal property, including any license or privilege taxes		
		passed on to a lessee by a lessor, without any deduction on account of the cost of the property so leased or rented, the cost of materials used, labor or service cost, interest paid, or any other		
		expense whatsoever, and without any deductions on account of loss, and shall also include on the		
	Leasing And Rental Of	part of any person claiming exemption under subdivision (4) of §40-12-223 an amount equal to		
810-6-509.01	Tangible Personal Property -ŒRule No. 2.	the amount of rental paid on any tangible personal property acquired under such exemption and thereafter diverted to the use of such person.	§§8-25A-1, 40-2A-7(a)(5), 40-12-220 through	(
810-6-509.01	Leasing And Rental Of	(3) The gross proceeds derived by the lessor of tangible personal property for services provided	§§8-25A-1, 40-2A-7(a)(5), 40-12-220 through	
		(4) The one and one-half percent recovery fee that may be included in the rental agreement and		
		collected by the lessor on the gross rental receipts from the rental of heavy equipment property under the provisions of Act 2009-583 is not subject to rental tax. The total amount of the recovery		
		fee shall be retained by the lessor for the purpose of paying personal property taxes levied by all		
		taxing jurisdictions against the heavy equipment property. For the purpose of this section, "heavy		
		equipment property" includes self-propelled, self-powered, or pull-type equipment, including farm equipment, that is intended to be used for agricultural, construction, industrial, mining, or		
		forestry uses, and equipment that is described under Industry Code 532412 of the 2002 North		
	Leasing And Rental Of	American Industry Classification System. To be excluded from the computation of rental tax, the		
810-6-509.01	Tangible Personal Property -ŒRule No. 2.	recovery fee must be separately stated. The recovery fee shall not apply to the leasing or renting of heavy equipment to the State of Alabama, any municipality, or any county.	§§8-25A-1, 40-2A-7(a)(5), 40-12-220 through	(
		(5) The Court of Civil Appeals in the Steel City Crane Rental, Inc., and Osborne and Company, Inc.,	4.7.2	
		decision stated that the lease or rental of cranes with operators did not constitute the leasing of		
		tangible personal property because the lessee did not have possession or control of the cranes and, therefore, the gross proceeds derived therefrom are not subject to the leasing or rental tax.		
		For tax to be due, the lessee must have possession or use of the tangible personal property. The		
	Leasing And Rental Of	court further stated that it is fundamental to common sense that before a person can exercise possession or use of property, he must have control thereof and the power to exercise dominion		
	Tangible Personal Property	possession or use of property, ne must have control thereof and the power to exercise dominion over it. Briefly, the arrangement constitutes a contract for the performance of a particular job or		
810-6-509.01	-IRule No. 2.	jobs and it is not a lease or rental.	§§8-25A-1, 40-2A-7(a)(5), 40-12-220 through	(
810-6-509.01	Leasing And Rental Of Casual Sales Tax And Use Tax	(6) If a lessor of tangible personal property other than cranes is operating in the same manner as	§§8-25A-1, 40-2A-7(a)(5), 40-12-220 through	0
	On Automotive Vehicles,			
	Motorboats, Truck Trailers,	0071		
	Trailers, Semitrailers, Travel Trailers, And Manufactured	(3) The taxes levied in Code of Ala. 1975, Sections 40-23-101(a) and 40-23-102(a) must be collected by the county licensing official before the automotive vehicle, motorboat, truck trailer,		
810-6-511.05	Homes	trailer, semitrailer, or travel trailer is registered or licensed.	§§40-2A-7(a)(5),40-2A-7(a)(1), 40-23-9, 40-23	0
	Casual Sales Tax And Use Tax	(4) Licensed dealers in Alabama must collect sales tax on their retail sales of automotive vehicles,		
	On Automotive Vehicles, Motorboats, Truck Trailers,	motorboats, truck trailers, trailers, semitrailers, and travel trailers and must furnish each customer with documentation on the bill of sale showing the sales price and the amounts and rates of any		
	Trailers, Semitrailers, Travel	state, county, and city sales taxes collected at the time of purchase. County and city sales taxes		
910 6 F 11 0F	Trailers, And Manufactured	collected by said licensed dealers must be identified as to which specific county and city taxes are being collected. (Section 40-23-104(b))	\$\$40.24.7/c\/E\.40.24.7/c\/4\.40.22.0.40.22	
810-6-511.05 810-6-511.05	Homes Casual Sales Tax And Use Tax	(5) The county licensing official must report and pay the county and city taxes collected pursuant	§§40-2A-7(a)(5),40-2A-7(a)(1), 40-23-9, 40-23 §§40-2A-7(a)(5),40-2A-7(a)(1), 40-23-9, 40-23	0
		(6) The taxes levied in Code of Ala. 1975, Sections 40-23-101(b) and 40-23-102(b) must be		
		collected by the county licensing official of the county in which the manufactured home will be initially sited before the decal, which is provided for by Section 40-7-1, is issued to evidence		
		payment of the ad valorem tax due on a manufactured home in Alabama and before any		
		homestead exemption is granted for a manufactured home. In those instances where an annual		
	Casual Sales Tax And Use Tax On Automotive Vehicles,	registration fee is due in lieu of ad valorem tax, the taxes levied in Sections 40-23-101(b) and 40- 23-102(b) must be collected by the county licensing official before the decal, which is provided for		
	Motorboats, Truck Trailers,	by Section 40-12-255(a), is issued to evidence payment of the annual registration fee. When there		
	Trailers, Semitrailers, Travel	has been no change of ownership of a manufactured home since a prior decal was issued; the new		
810-6-511.05	Trailers, And Manufactured Homes	decal, whether that decal is provided for by Section 40-7-1 or Section 40-12-255(a), can be issued without payment of the sales of use tax. (Section 40-23-104(f))	§§40-2A-7(a)(5),40-2A-7(a)(1), 40-23-9, 40-23	0
		(7) Persons, firms, or corporations that purchase automotive vehicles which are taxable pursuant		
		to Code of Ala. 1975, Section 40-23-102, must pay the proper tax to the county licensing official. If the vehicle was used in another state and proper sales or use tax was paid to the other state, no		
		additional tax is due. When registering a vehicle pursuant to the International Registration Plan		
		provisions of Section 32-6-56, Code of Ala. 1975, the county licensing official shall accept the		
	Casual Sales Tax And Use Tax	vehicle's cab card as evidence that proper tax was paid provided that the cab card was issued at least 90 days prior to the vehicle's use and registration in Alabama. These persons, firms, and		
	On Automotive Vehicles,	corporations, in turn, are not required to report and pay the state consumers use tax levied by		
	Motorboats, Truck Trailers,	Code of Ala. 1975, Section 40-23-61(c), on these same purchases. They are required, however, to		
	Trailers, Semitrailers, Travel Trailers, And Manufactured	report and pay state consumers use tax on out-of-state purchases of power shovels, drag lines, cranes, or any other automotive vehicles not required to be registered or licensed with the county		
810-6-511.05	Homes	probate judge.	§§40-2A-7(a)(5),40-2A-7(a)(1), 40-23-9, 40-23	C
		(8) Persons, firms, or corporations who have been issued direct pay permits pursuant to Code of Ala. 1975, Section 40-23-31, must remit the taxes levied pursuant to Code of Ala. 1975, Sections		
		40-23-101 and 102, to the county licensing official. Accordingly, sales or use tax on purchases by		
		permit holders of automotive vehicles required to be registered or licensed with the county		
		probate judge when such vehicles are purchased from out-of-state dealers, both licensed and unlicensed, or from unlicensed in-state dealers must be remitted to the county licensing official.		
		Tax on such purchases should not be reported by the permit holder under their direct pay permit		
		account or state consumers use tax account. Permit holders must continue to report and pay		
	Casual Sales Tax And Use Tax On Automotive Vehicles,	state consumers use tax directly to the Revenue Department on purchases from out-of-state dealers of automotive vehicles not required to be registered or licensed with the county probate		
	Motorboats, Truck Trailers,	judge. Automotive vehicles purchased by direct pay permit holders from in-state licensed dealers		
	Trailers, Semitrailers, Travel Trailers, And Manufactured	should be purchased tax free and the sales tax reported directly to the Revenue Department by the permit holder under the direct pay permit account. (Adopted August 10, 1982, readopted		
810-6-511.05	Homes	through APA effective October 1, 1982, amended April 26, 1990) (Sections 40-23-100, et seq.)	§§40-2A-7(a)(5),40-2A-7(a)(1), 40-23-9, 40-23	C
	Persons, Firms, And			
810-6-513	Corporations Subject To Lodgings Tax.	(1) The term "lodgings tax" as used in this rule <u>shall</u> mean the state tax levied in Section 40-26- 1(a), <u>Code of Ala. 1975</u> , and county and municipal taxes which parallel the state tax levy.	§§40-2A-7(a)(5), 40-26-1(b), 40-26-3, 40-26-1	O
	Persons, Firms, And		V.N. P. V V V V V V V	
910 6 F 12	Corporations Subject To	(2) The definition of the term "person" as used in this rule shall be the same as the definition	\$\$40.24.7/c\/E\ 40.26.1/b\ 40.26.2.40.26.1	
810-6-513	Lodgings Tax.	contained in Section 40-2A-3(13), <u>Code of Ala. 1975</u> . (5) The lodgings tax shall be collected by all persons engaged in the business of renting or	§§40-2A-7(a)(5), 40-26-1(b), 40-26-3, 40-26-1	C
		furnishing rooms or other accommodations in any hotel, motel, rooming house, apartment house,		
		lodge, inn, tourist cabin, tourist court, tourist home, camp, trailer court, marina, convention center, or any other place where rooms, apartments, cabins, sleeping accommodations, mobile		
	Persons, Firms, And	home accommodations, recreational trailer parking accommodations, boat docking		
I .	Corporations Subject To	accommodations, or other accommodations are made available to travelers, tourists, or other		
810-6-513	Lodgings Tax.	transients.	§§40-2A-7(a)(5), 40-26-1(b), 40-26-3, 40-26-1	

	Short Description			# of Discretionary
Rule Citation	Short Description	Regulatory Text (11)(b) Effective January 1, 2009, charges for rooms, lodgings or accommodations made in	Statutory Authoity	Regulatory Restrictions
		connection with a state-certified production which meets the requirements of Section 41-7A-45,		
		Code of Ala. 1975, as amended, shall be exempt from the state lodgings tax. When the qualified production company makes application for and receives written certification of the incentive		
		award from the Alabama Film Office, the Department will issue the appropriate certificate of		
	Persons, Firms, And	exemption. The lodgings tax exemption provided in Section 41-7A-45 applies only to state lodgings tax. The qualified production company must pay application local lodgings taxes. See Lodgings Tax		
	Corporations Subject To	Rule 810-16-101 State Sales, Use, and Lodgings Tax Exemption for Qualified Production	5540 04 74 V5) 40 05 44) 40 05 0 40 05 4	
810-6-513	Lodgings Tax.	Companies. (12) The lodgings tax does not apply to sales of tangible personal property which are subject to	§§40-2A-7(a)(5), 40-26-1(b), 40-26-3, 40-26-1	(
		the Alabama sales tax. All of the supplies, furniture and fixtures used or consumed in operating		
, r	Persons, Firms, And	such establishments as referenced in paragraph (4) are subject to the sales or use tax, whichever may apply, at the time of purchase for such use or consumption, including beds, bedding, carpets,		
	Corporations Subject To	shades, curtains, linens, uniforms, bathroom supplies, janitor supplies, fuel for heating and		_
810-6-513	Lodgings Tax.	cooking, air conditioning equipment, etc. (13) The lodgings tax shall be due and payable in monthly installments on or before the twentieth	§§40-2A-7(a)(5), 40-26-1(b), 40-26-3, 40-26-1	O C
		day of the month next succeeding the month in which the tax accrues. Every person, firm, or		
		corporation on whom the lodgings tax is levied shall prepare and forward to the Department, within the time fixed and prescribed by law, a lodgings tax return for each calendar month using		
	Persons, Firms, And Corporations Subject To	the Alabama Paperless Filing and Payment System as mandated by the Department and shall pay to the Department the amount of tax shown to be due. See Lodgings Tax Rule 810-6-522 entitled		
	Lodgings Tax.	Lodgings Tax Returns.	§§40-2A-7(a)(5), 40-26-1(b), 40-26-3, 40-26-1	0
		(1) Except as noted in paragraphs (2) and (3), religious organizations and institutions, including churches and church hospitals, are not exempt from the payment of sales or use taxes on their		
		purchases of tangible personal property. Further, these organizations and institutions, when		
	Churches And Other Religious	engaging in the business of selling tangible personal property at retail or operating a public place of amusement or entertainment, must comply with the provisions of the sales and use tax laws		
	Organizations And	relative to collecting, reporting, and paying sales or use taxes. (40-23-2, 40-23-7, 40-23-61, and 40-		
810-6-516	Institutions.	23-68, Code of Ala. 1975) (1) Each retailer required or authorized to collect use tax from purchasers must give a receipt to	§§40-2A-7(a)(5), 40-23-2, 40-23-7, 40-23-31,	0
		each purchaser for the amount of tax collected. The receipt need not be in any particular form,		
810-6-519	Collected	but <u>must</u> show the following: (1) The term "state use tax" as used in this regulation shall mean the excise tax levied in Sections	§40-23-83	0
040.55.:-	Shaka Han T. C. :	40-23-61 and 40-23-63, Code of Ala. 1975, upon the storage, use, or other consumption of	CC 40 24 7/ VEV	
810-6-519.01	State Use Tax Returns	tangible personal property in Alabama. (3) Every seller liable to collect and remit the state use tax shall prepare and forward to the	§§40-2A-7(a)(5),40-23-31, 40-23-61, 40-23-63	0
		Department, within the time prescribed by law, a state seller's use tax return for each calendar		
		tax reporting period using forms furnished by the Department and shall pay to the Department the amount of tax shown to be due. State Seller's Use Tax returns shall require the following		
810-6-519.01	State Use Tax Returns	information:	§§40-2A-7(a)(5),40-23-31, 40-23-61, 40-23-63	0
		(6) Every purchaser liable to report and pay the state use tax shall prepare and forward to the Department, within the time prescribed by law, a state consumer's use tax return for each		
		calendar tax reporting period using forms furnished by the Department and shall pay to the		
810-6-519.01	State Use Tax Returns	Department the amount of tax shown to be due. State Consumer's Use Tax returns shall require the following information:	§§40-2A-7(a)(5),40-23-31, 40-23-61, 40-23-63	0
	Lodgings And Programs Provided For Children,			
	Students, Or Members Or			
	Guests Of Nonprofit Organizations By Camps,	(2) The term "independent statutory exemption" as used in this regulation shall mean any		
	Conference Centers, And	statutory exemption or exclusion contained in <u>Code of Ala. 1975</u> other than the exemptions		
	Similar Facilities Lodgings And Programs	contained in <u>Code of Ala. 1975</u> , Sections 40-26-1(b)(ii) and 40-26-1(b)(iii).	§§40-26-19, 40-2A-7(a)(5), 40-26-19	0
ļ.	Provided For Children,			
	Students, Or Members Or Guests Of Nonprofit			
	Organizations By Camps,			
	Conference Centers, And Similar Facilities	(3) The term "lodgings tax" as used in this regulation shall mean the tax levied in Code of Ala. 1975, Section 40-26-1(a).	§§40-26-19, 40-2A-7(a)(5), 40-26-19	0
	Lodgings And Programs Provided For Children,			
	Students, Or Members Or			
	Guests Of Nonprofit Organizations By Camps,			
	Conference Centers, And	(4) The term "similar facilities" as used in Section 40-26-1(b) and in this regulation shall not		
	Similar Facilities Lodgings And Programs	include commercial hotels, motels, inns, motor courts, and motor lodges.	§§40-26-19, 40-2A-7(a)(5), 40-26-19	0
	Provided For Children,	(10) The exemptions contained in Code of Ala. 1975, Sections 40-26-1(b)(ii) and 40-26-1(b)(iii), if		
	Students, Or Members Or Guests Of Nonprofit	otherwise available, shall not be lost if one or more members or guests of the nonprofit organization themselves pay all or a portion of the charges for rooms, lodgings, or		
	Organizations By Camps,	accommodations furnished on behalf of the nonprofit organization, provided the nonprofit		
	Conference Centers, And Similar Facilities	organization is the named sponsor of the recreational or educational program and remains liable for any such charges not paid by its members or guests.	§§40-26-19, 40-2A-7(a)(5), 40-26-19	0
		(1) The term "Alabama Mountain Lakes area" shall mean the geographic region comprising the north Alabama counties of Blount, Cherokee, Colbert, Cullman, DeKalb, Etowah, Franklin, Jackson,		
810-6-522	Lodgings Tax Returns	Lauderdale, Lawrence, Limestone, Madison, Marion, Marshall, Morgan, and Winston.	§§40-2A-7(a)(5), 40-26-19	0
810-6-522	Lodgings Tax Returns	(2) The term "Department" as used in this regulation shall mean the Department of Revenue of the State of Alabama.	§§40-2A-7(a)(5), 40-26-19	0
	5 0	(3) The term "lodgings tax" as used in this regulation shall mean the privilege or license tax levied		
		in Section 40-26-1, Code of Ala. 1975, which provides the tax rate applicable to the taxable receipts of the business units or locations located within the counties enumerated in paragraph		
010.6 5. 22	Ladeinas Tau Dai	(1) above, and the tax rate applicable to the taxable receipts of the business units or locations in	\$\$40.24.7/-\/F\\ 40.25.12	
810-6-522 I	Lodgings Tax Returns	 above, and the tax rate applicable to the taxable receipts of the business units or locations in all other Alabama counties. The lodgings tax shall be due and payable in monthly installments on or before the twentieth 	§§40-2A-7(a)(5), 40-26-19	0
810-6-522 I	Lodgings Tax Returns	all other Alabama counties. (4) The lodgings tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every person, firm, or	§§40-2A-7(a)(5), 40-26-19	0
810-6-522 I	Lodgings Tax Returns	all other Alabama counties. (4) The lodgings tax shall be due and payable in monthly installments on or before the twentieth	§§40-2A-7(a)(5), 40-26-19	C
		all other Alabama counties. (4) The lodgings tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every person, firm, or corporation on whom the lodgings tax is levied shall prepare and forward to the Department, within the time fixed and prescribed by law, a lodgings tax return for each calendar month using forms furnished by the Department and shall pay to the Department the amount of tax shown to		C
	Lodgings Tax Returns Lodgings Tax Returns	all other Alabama counties. (4) The lodgings tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every person, firm, or corporation on whom the lodgings tax is levied shall prepare and forward to the Department, within the time fixed and prescribed by law, a lodgings tax return for each calendar month using	§§40-2A-7(a)(5), 40-26-19 §§40-2A-7(a)(5), 40-26-19	C
		all other Alabama counties. (4) The lodgings tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every person, firm, or corporation on whom the lodgings tax is levied shall prepare and forward to the Department, within the time fixed and prescribed by law, a lodgings tax return for each calendar month using forms furnished by the Department and shall pay to the Department the amount of tax shown to be due. See Rule 810-1-6-12 entitled Taxes Required to be Filed Electronically. (5) Every person, firm, or corporation subject to the lodgings tax shall file only one state lodgings tax return for all business units or locations located within Alabama. The tax shall be broken down		0
		all other Alabama counties. (4) The lodgings tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every person, firm, or corporation on whom the lodgings tax is levied shall prepare and forward to the Department, within the time fixed and prescribed by law, a lodgings tax return for each calendar month using forms furnished by the Department and shall pay to the Department the amount of tax shown to be due. See Rule 810-1-6-12 entitled Taxes Required to be Filed Electronically. (5) Every person, firm, or corporation subject to the lodgings tax shall file only one state lodgings tax return for all business units or locations located within Alabama. The tax shall be broken down on the return by county location of each business unit or location, with the applicable tax rate and county code. When multiple business units are located in the same county, the amounts shall be		0
810-6-522		all other Alabama counties. (a) The lodgings tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every person, firm, or corporation on whom the lodgings tax is levied shall prepare and forward to the Department, within the time fixed and prescribed by law, a lodgings tax return for each calendar month using forms furnished by the Department and shall pay to the Department the amount of tax shown to be due. See Rule 810-1-6-12 entitled Taxes Required to be Filed Electronically. (5) Every person, firm, or corporation subject to the lodgings tax shall file only one state lodgings tax return for all business units or locations located within Alabama. The tax shall be broken down on the return by county location of each business unit or location, with the applicable tax rate and		0

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Topodory Jargap And Dis. 1	810-6-522	Lodgings Tax Returns		§§40-2A-7(a)(5), 40-26-19	0
The property control of the control			outside of Alabama, records must reflect that it was the intent of the purchaser to use the		
10 The tempores storage processes contained in this rule apply on an immergation and contents and the content of the content o	810-6-5- 23			8611-51-204 40-24-7/a\/5\ 40-23-83	0
Services of the services of th	810-0-323	OSC TAX LAW.	(6) The temporary storage provisions outlined in this rule apply to all municipalities and counties		0
International Control of the Control					
Seption 2.2 Use Tax Later. Company Serving History March Continues of English personal property has personal property for use endusted of the property serving History March Continues of English personal property has personal property for use endusted of the property serving History March Continues March Co			inconsistent with any rule and regulation which may be issued or promulgated by the Department		
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Joseph Property frought that County Frontings of the through, see or concomption of the in-Authors. The proof of a set and instrustration of the flag \$2-2-2,0104, 40:3-14, 40:27-1. JOHN Printings On License (and the printing of the print	320 0 0 1.20		(1) Where the owner of tangible personal property has purchased such property for use outside of		-
Uplish Principles Or Licroso Units Principles Or Licroso U		Used Property Brought Into			
Using Princings of License 10 4.5.2.76 10 1.5.2.75 10	810-6-525	Alabama For Use By Owner.		§§40-2A-7(a)(5), 40-23-83, 40-27-1	0
10.65 - 26 10.65		Utility Privilege Or License			
and telephone services shall be determined by the application of rates against goo as low or gross recepts, at the case recepts, and the case recepts and the case recepts and the case recepts and the process of the case of th	810-6-526	Tax.		§§40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
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sign 6-5-36 In the province services shall be comparted at the rate of firs mill gross alses or gross recepts. (i)((i)(2)) Ax at 2010-100 for their province that no or after Ferbauxy, 1,300, the utility furnishing but the legislab or tecephone services shall be entitled to deduct and retain from the gross amount executed by the utility of the control of the services of the control of the con	810-0-320		(2)(b)(1) Beginning with bills dated on or after April 1, 2002, Act #2001-1090 amended Section 40-	3340-2M-7(a)(3),40-30-3(b),40-21-60, 40-21-6	U
Cipilip 2. Act a 2002-1-200 further provides table on or after February 1, 2002, the cultiful formaling with helitigation of testification desired for disease and retain from the gost amount of the sellishy 92 for earlier year. Utility Prinslegs Or License 10.65 - 2.5 Tax. Utility Prinslegs Or License	810-6-5-,26	, ,		§§40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
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Utility Privilege Or License 10.6-5.26 Tax. Utility Privilege Or License 10.6-5.27 Tax. Utility Privilege Or License 10.6-5.26 Tax. Utility Privilege Or Lice					
able 6-2-5 0 Tax. South S		Litellitas Debellana Carti	incurred by the utility in collecting and remitting the tax levied by subsection 40-21-82(b).		
Usility Privilege Or License 10.6-5.26 Tax. Usility Privilege Or License 10.6-5.27 Tax. Usility Privilege Or License 10.6-5.28 Tax. Usility Privilege Or License 10.6-6-5.28 Tax. Usility Pr	810-6-526	Tax.	shall be 1/4 of 1% of the gross amount of such tax billed.	§§40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
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SIG(SI) The furnishing of any telephone services for recale including access charges pale by an eterecentage gardier. Any utility take itemes issued to the purchaser by the Department pursuant to Section 40-21-84 or a copy of a still byta as efficient of common the purchaser accept or record of the purchaser's stillity tak itemes issued to the purchaser by the Department pursuant to Section 40-21-88, (code of lab. 1975), with 48 miles 21-85 or 200 of 31 miles acceptable of exemption (Form ST-3) issued to the purchaser by the Department pursuant to Section 40-21-88, (code of lab. 1975), with 48 miles 21-85-20. (Col.) The provisions of subsection (30 class or estimated charge to the efficient control of the transaction in order to reduce or entitlinate the amount of tax charged to the stiffening control of the transaction in order to reduce or milimize the amount of tax charged to the control of the transaction in order to reduce or milimize the amount of tax charged to the control of the transaction in order to reduce or milimize the amount of tax charged to the control of the transaction in order to reduce or milimize the amount of tax charged to the control of the transaction in order to reduce or milimize the amount of tax charged to the control of the transaction in order to reduce or milimize the amount of tax charged to the control of the transaction in industrial processing and property for sale. Where wester su used for industrial processing and property for sale. Where wester su used for industrial processing and more than 50 percent of the total water to the total water t		Utility Privilege Or License	(3)(c) The term "telephone services" shall not include the following and as such shall not be		
Intereschange carrier. Any utility making a sale of telephone services for reside shall obtain from the purchaser by the depurchaser shifty as kinene issued for the purchaser by the Department pursuant to Section 49.21-84 or a copy of a utility tax enterificate of exemption (from 51-51) success that the purchaser by the Department pursuant to Section 49.21-84 or a copy of a utility tax exemitates of exemption (from 51-51). Success that the statistic of the purchaser by the Department pursuant to Section 49.21-85, doce of Ala. 5540 2A.7 (a)(5),40 98-3(8),40 21-80, 40 21-8 (3)(3)) The provisions of subsection (if do not create any right for the customer to require that either the utility or the department allocate or attribute the bundled charge to the different portions of the transaction in order to reduce or minimum the amount of tax charged to the success of the control of the transaction in order to reduce or minimum the amount of tax charged to the success of the control of the transaction in order to reduce or minimum the amount of tax charged to the success of the control of the transaction in order to reduce or compounding, mining or quarrying of tangible personal property for human consumption. Water used in industrial processes and more than 50 persons to the tax device of the total water purchased to used in industrial processing, and more than 50 persons of the water would not be taxable. Where less than 50 persons is the provision of the state of the water would not be taxable. Where less than 50 persons is the provision of the water would not be taxable. Where less than 50 persons is absoluted processing, and more than 50 persons of the water would not be taxable. Where less than 50 persons is successive to the success of the water would not be taxable. Where less than 50 persons is successive to the water would not be taxable. Where less than 50 persons is successive to the succession of the water would not be taxable. Where less than 50 persons is successive to the water would not be taxable. Wh	810-6-526	Tax.	, ,	§§40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
Department pursuant to Section 40.21.8 or a copy of a utility tax certificate of exemption (Form 515-3) usuate to the purchase by the Department pursuant to Section 40.21.8 do. 516-51.8 do. 515-51.8 do. 516-51.8 d			interexchange carrier. Any utility making a sale of telephone services for resale shall obtain from		
1975, and Rule B10-65-26.05 1976, provisions of subsection (of do not create any right for the customer to require that either the utility or the department allocate or attribute the bundled charge to the different portions of the transaction in order to reduce or minimize the amount of tax charged to the customer. (4)(b) "Domestic water" shall mean all water except water that is sold to persons for use or consumption. In industrial processes and not primarily for human consumption. Mater used in industrial processes shall mean all water except water that is sold to persons for use or consumption. Industrial processes shall mean all water except water that is sold to persons for use or consumption. Industrial processes shall mean all water except water that is sold to persons for use or consumption. Industrial processes shall mean all water except water that is sold to persons for use or consumption. Industrial processes shall mean all water except water that is sold to persons for use or consumption. Mater used in industrial processes shall mean all water except water than 50 percent of the total water purchases of water water or purchases of water water or purchases of water water or purchases. In the shall be shaded as the total water purchases of except the shall be shaded as shall be shaded as shaded as shaded water or purchases. In the shaded water or purchases of electricity, natural gas, and dones to water. Entitles qualifying for the certificate on forms provided by the Department. (Fee Bull Bull School excepted by the Department, Gere Bull Bull School excepted by the Department, Gere Bull Bull School excepted by the Department, Gere Bull Bull School excepted by the Department (Fee Bull Bull School excepted by the Department, Gere Bull Bull Bull Bull Bull Bull Bull Bul					
(3)(a) The provisions of subsection (d) do not create any right for the customer to require that either the utility or the department allocate or artitive the bundled charge to the different portions of the transaction in order to reduce or minimize the amount of tax charged to the customer. (4)(b) "Domestic water" shall mean all water except water that is sold to persons for use or consumption in industrial processing and more than 50 persons to the form and industrial processing, compounding, mining or quarrying of langible personal property for sale. Where water is used for both human consumption and industrial processing and more than 50 persons (1) persons by person in the manufacturing, processing, compounding, mining or quarrying of langible personal property for sale. Where water is used for both human consumption and industrial processing and more than 50 persons (1) persons and industrial processing and more than 50 persons (1) p	040 6 5 26			\$\$40.24.7/-\\\$\ 40.00.2/0\\ 40.24.00.40.24	
Utility Privilege Or License 810-65-26 Tax. 4(1)(b) "Domestic water" shall mean all water except water that is sold to persons for use or consumption. Water used in industrial processing and more than 50 perrent of the total water purchased is used in industrial processing and more than 50 perrent of the total water purchased is used in industrial processing, and more than 50 perrent of the total water purchased is used in industrial processing, and more than 50 perrent of the total water purchased is used in industrial processing, and more than 50 perrent of the total water purchased is used in industrial processing, and more than 50 perrent of the total water purchased is used in industrial processing, and more than 50 percent of the total water purchased is used in industrial processing, and more than 50 percent of the total water purchased is used for human consumption, the total gross receipts from the sale of the water would not a substements created by Act a 2007-199 under new Chapter 90 of Title 40 of Code of Als. 1975 known set Problems of the common consumption consumption of the common consumption consump	810-6-526	Tax.	· ·	9940-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	U
10-5-2.6 Tax		Utility Privilege Or License			
consumption in industrial processes and not primarily for human consumption. Water used in industrial processing, compounding, mining or quarrying of tangible personal property for sale. Where water is used for both human consumption and industrial processing and processing and the sale of the water would be tavable. 100-65-26 Tax. 100-65-26	810-6-526			§§40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
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Utility Privilege Or License 10-65-26 Tax. Durchased Is used in industrial processing, the gross receipts from the sale of the water would not be taxable. Where less than 50 percent is used for furtiful processing and the taxable where the sale of water would be taxable. (6)(a) An entity locating in Alabama subsequent to December 31, 2006 and qualifying for the tax abatements created by Act #2 2007-199 under new Chapter 90 of Title 40 of Code of Ala. 1975 known as the "Alabama Economic Incentive Enhancement Act of 2007", shall be allowed a exclusion for a period of ten years from the utility tax level of in Section 40-21-8(a) on purchases of electricity, natural gas, and domestic water. Entitles qualifying for this exemption shall both and state Utility Tax Certificate of Exemption (Form STE-3) by applying for the certificate on forms provided by the Department, (See Rule 810-65-2-6.05 entitled Utility Gross Receipts Tax or Mobile Communication Services Tax certificate of Exemption (Form STE-3) by applying for the sexemption shall communication Services Tax certificate of Exemption (Form STE-3) by applying for the Exemption Inform STE-3) (6)(6) Pursuant to Section 40-99-3(8), the beginning date of the ten year period exclusion shall. Commence from: (6)(6) The existing utility tax exemption specified in paragraph (4)(b) of this Rule on total purchases of water where more than 50 percent of the water is used in industrial processing does not limit the exemption to a specified number of years. An entity qualifying under Chapter 90 of Title 40 may qualify for the sisting exemption. (6)(d) The exclusion from utility tax exemption specified in paragraph (6)(a) of this rule and the provisions thereof shall apply for the sexisting exemption. (6)(d) The exclusion from utility tax provided in paragraph (6)(a) of this rule and the provisions thereof shall apply for the sexisting exemption. (6)(d) The exclusion from utility tax provided in paragraph (6)(a) of this rule and the provisions thereof shall apply for the					
Utility Privilege Or License 13.06-5-26 Tax. Sued for Invance consumption, the total gross receipts from the sale of water would be taxable.					
(6)(a) A entity locating in Alabama subsequent to December 31, 2006 and qualifying for the tax abatements created by Act # 2007-199 under new Chapter 90 of Titlet 40 of Code of Ala. 1975 known as the "Alabama Economic Incentive Enhancement Act of 2007", shall be allowed an exclusion for a period of ten years from the utility tax levied in Section 40-21:82 (a) on purchases of electricity, natural gas, and domestic water. Entities qualifying for this exemption shall obtain a State Utility Privilege or License Utility Privilege Or License Tax. 10-65-2.6 Tax. Or Certificate of Exemption (Form STE-3) by applying for the certificate on forms provided by the Department, (See Rule 810-65-2.65) entitled Utility Privilege Or License Mobile Communication services Tax Certificate to Exemption (Form STE-3) by applying for the certificate on forms provided by the Department, (See Rule 810-65-2.65) entitled Utility Privilege Or License (Sijl) Pursuant to Section 40-98-3(8), the beginning date of the ten year period exclusion shall. Commence from: (Sijl) Pursuant to Section 40-98-3(8), the beginning date of the ten year period exclusion shall. (Sijl) Tursuant to Section 40-98-3(8), the beginning date of the ten year period exclusion shall. (Sijl) Tursuant to Section 40-98-3(8), the beginning date of the ten year period exclusion shall. (Sijl) Tursuant to Section 40-98-3(8), the beginning date of the ten year period exclusion shall. (Sijl) Tursuant to Section 40-98-3(8), the beginning date of the ten year period exclusion shall commence from: (Sijl) Tursuant to Section 40-98-3(8), the beginning date of the ten year period exclusion shall commence from: (Sijl) Tursuant to Section 40-98-3(8), the beginning date of the ten year period exclusion shall commence from: (Sijl) Tursuant to Section 40-98-3(8), the beginning date of the ten year period exclusion shall commence from: (Sijl) Tursuant to Section 40-98-3(8), 40-21-80, 40-21-80, 40-21-80, 40-21-80, 40-21-80, 40-21-80, 40-21-80, 40-21-80, 40-21-80, 40-21-80, 40-21-80		, ,	be taxable. Where less than 50 percent is used for industrial processing and more than 50 percent		
abatements created by Act # 2007-199 under new Chapter 9D of Title 40 of Code of Ala. 1975 known as the "Alabama Economic Incentive Enhancement Act of 2007", shall be allowed an exclusion for a period of ten years from the utility tax levied in Section 40-21-82(a) on purchases of electricity, natural gas, and domestic water. Entities qualifying for this exemption shall obtain a State Utility Tax Certificate of Exemption (Form 15E-3) by applying for the exemption shall obtain a State Utility Tax Certificate of Exemption (Form 15E-3) by applying for the exemption shall obtain a State Utility Privilege Or License 10-65-2.6 1ax. 1bility Privilege Or License 10-65-2.6 1bility Privilege Or License 1cility Privilege O	810-6-526	Tax.		§§40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
exclusion for a period of ten years from the utility tax levied in Section 40-21-32(a) on purchases of electricity, natural gas, and domestic water. Entities qualifying for this exemption shall obtain a State Utility Tax Certificate of Exemption (Form STE-3) by applying for the certificate on forms provided by the Department. (See Rule 810-6-5-26.05 entitled Utility Cross Receipts Tax or Mobile Communication Services Tax Certificate of Exemption (Form STE-3) - Responsibilities of the Separate Utility Privilege Or License 310-6-5-26 Tax. (6(5)D prusuant to Section 40-98-3(8), the beginning date of the ten year period exclusion shall commence from: (6(5)D prusuant to Section 40-98-3(8), the beginning date of the ten year period exclusion shall commence from: (6(7)D The existing utility tax exemption specified in paragraph (4)(b) of this Rule on total purchases of water where more than 50 percent of the water is used in industrial processing does not limit the exemption to a specified number of years. An entity qualifying under Chapter 90 of Title 40 may qualify for this existing exemption. (6(6)D The exclusion from utility tax provided in paragraph (6)(a) of this rule and the provisions thereof shall apply equality to the Utility Service Use Tax levied on electricity, natural gas, and domestic water. (7(a) The taxes levied in Sections 40-21-82 and 40-21-102 are structured such that, when a person who is furnished electricity, domestic water, or natural gas services is receiving more than one bill from any one utility for such services, respective of a month, and the aggregate of the purchase price of utility services furnished by the utility services for the twate. (7(a)(1)) When a person purchasing utility service work that purch as in side on the aggregate of the purchase price of utility services furnished for the month from any one utility for such services has passed to the twitty more on the billings than is due on the aggregate of the purchase services is receiving more than one bill due on the agg			abatements created by Act # 2007-199 under new Chapter 9D of Title 40 of Code of Ala. 1975		
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provided by the Department. (See Rule 810-65-26.05 entitled Utility Gross Receipts Tax or Mobile Communication Services Tax Certificate of Exemption (From STE-3) - Responsibilities of the Certificate of Hoder - Burden of Proof - Liability for Taxes Later Determined to be Due.) [6](b) Pursuant to Section 40-9B-3(8), the beginning date of the ten year period exclusion shall commence from: [6](c) The existing utility tax exemption specified in paragraph (4)(b) of this Rule on total purchases of water where more than 50 percent of the water is used in industrial processing does not limit the exemption to a specified number of years. An entity qualifying under Chapter 9D of Title 40 may qualify for this existing exemption. [6](d) The existing utility tax provided in paragraph (6)(a) of this rule and the provisions thereof shall apply equally to the Utility Service Use Tax levied on electricity, natural gas, and domestic water. [7](a) The taxes levied in Sections 40-21-82 and 40-21-102 are structured such that, when a person who is furnished electricity, domestic water, or natural gas services is receiving more than one bill from any one utility for such services, respective of a month, and the aggregate of the purchase price of utility services furnished by the utility exceeds forty thousand dollars (540,000) for the month, the tax calculated on the separate billings may exceed the tax due. [7](a)(1)(1)(1)(1)(1)(1)(2)(1)(2)(1)(2)(1)(3)(2)(1)(3)(2)(1)(3)(2)(3)(3)(3)(3)(3)(3)(3)(3)(3)(3)(3)(3)(3)			of electricity, natural gas, and domestic water. Entities qualifying for this exemption shall obtain a		
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from any one utility for such services desires to pay the utility privilege license tax computed upon					
the aggregate of the purchase price of utility services furnished for the month by the utility, the			the aggregate of the purchase price of utility services furnished for the month by the utility, the		
person may apply for a permit from the Department of Revenue, purchase the utility services Utility Privilege Or License without the payment of the tax to the utility, and remit the tax directly to the Department in		Utility Privilege Or License			
810-6-526 Tax. accordance with the procedures outlined in Rule 810-6-526.02. Utility Tax Direct Pay Permit. §\$40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	810-6-526			§§40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0

D 1 61 11	Short Description			# of Discretionary
Rule Citation	Short Description	Regulatory Text (7)(b) For the purposes of the taxing statutes in Title 40, Code of Ala. 1975, a single member	Statutory Authoity	Regulatory Restrictions
		limited liability company is classified in the same manner as it is for federal income tax purposes.		
		Unless the single member limited liability company has made the election to be treated as a corporation under the Internal Revenue Service's "check-the-box" regulations, it is disregarded as		
		an entity separate from its owner. A person who is the single member of one or more limited		
		liability companies that are classified as disregarded entities may consolidate the purchases of utility services made by the companies from any one utility with the purchases made by the		
		person from that utility, respective of a month, and compute the utility tax on the aggregate as		
		though the purchases made by the limited liability companies were made directly by the single member, as outlined in paragraph (a)2. Prior to consolidation, documentation must be provided		
	Utility Privilege Or License	to the Department to clearly establish ownership of each limited liability company and its status		
810-6-526	Tax.	for federal income tax purposes. (Code of Ala. 1975, Section 10-12-8(b).) (8)(b) Receipts from (i) standard collection charges, which are flat-amount administrative fees	§§40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
		charged to cover the cost of sending a customer a delinquent billing letter; (ii) reconnect fees,		
		which are fees charged for reconnecting a utility service after someone has moved from one location to another or after service has been disconnected because of nonpayment for services;		
		(iii) collection fees, which are fees charged when a utility must send a collector to a utility		
		customer to attempt to collect payment on a utility service billing prior to disconnecting service; and (iv) charges or fees added for failure to timely pay utility bills, whether the charge or fee is a		
		flat amount or is based upon a percentage of the bill which was not timely paid, do not constitute		
		gross sales or gross receipts from furnishing utility services and, therefore, are not taxable. (State of Alabama v. Muscle Shoals Electric Board (Admin. Law Div. Docket No. S. 93-286, decided		
	Utility Privilege Or License	November 4, 1993) and State Department of Revenue v. Mobile Gas 621 So.2d 1333 (Ala. Civ. App.		
810-6-526	Tax.	(8)(c) Any person engaged or continuing in the business of furnishing taxable and nontaxable	§§40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
		utility services to a customer shall pay the tax required on the taxable services furnished when his		
		or her books are kept so as to show separately the taxable utility services furnished and the nontaxable utility services furnished. When the books are not so kept, the person furnishing the		
		utility services shall pay tax on the total gross receipts of all utility services furnished. This would		
810-6-526	Utility Privilege Or License Tax.	require separate meters for taxable and nontaxable services furnished; estimates will not be acceptable. (Shellcast Corp. v. White, 477 So.2d 422 (Ala. 1985))	§§40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
		(8)(d) In case a customer of a utility claims an exemption, the applicability of which there is some		
810-6-526	Utility Privilege Or License Tax.	doubt, either the utility or the customer <u>may</u> request from the Department a determination of the validity of the claim for the exemption.	§§40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
		(8)(e) The tax levied in Section 40-21-82 shall apply to all utility services furnished for use by the		
		State of Alabama, the counties within the State of Alabama, and any other person or entity previously exempt from all taxation. The tax levied under this section shall apply to utility services		
		furnished for use by incorporated municipalities of the State of Alabama except the exemptions		
	Utility Privilege Or License	noted in previous paragraphs. The tax levied under this section shall not apply to utility services furnished to the Federal Government and its agencies. Utility services furnished to national banks		
810-6-526	Tax.	are taxable.	§§40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
		(8)(f) Any person regularly engaging in any business for which a privilege tax is imposed by Section 40-21-82 shall apply for and obtain from the Department a license to engage in and to conduct		
	Utility Privilege Or License	such business on forms furnished by the Department. The application for a utility tax license shall		
810-6-526	Tax.	require the following information: (8)(f)(3) Number of businesses in Alabama and exact location of each (exact location shall include	§§40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
	Utility Privilege Or License Tax.	city, county, and street address; if location is on highway or rural route, exact location shall	5549 24 7/ 1/51 49 92 2/91 49 24 99 49 24 9	
810-6-526	ldx.	include details sufficient to allow Department personnel to find the place of business), (8)(f)(7) Name, title, home address, and social security number of the sole proprietor, each	§§40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
	Utility Privilege Or License	partner, each corporate officer, or each member (for a partner or member that is a corporation or limited liability entity, the federal employer identification number shall be requested in lieu of a		
810-6-526	Tax.	social security number)	§§40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
		(8)(g) The taxes levied under Sections 40-21-82 and 40-21-102 shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the		
		tax accrues. Every person, firm, or corporation on whom these taxes are levied shall prepare and		
		forward to the Department within the time fixed and prescribed by law a return for each calendar month using forms prepared and furnished by the Department, and shall pay to the Department		
		the amount of tax shown to be due. See Rule 810-1-612 entitled Taxes Required to be Filed		
		Electronically. Each taxpayer shall file only one return for all units of businesses operated within the state. Any taxpayer liable for utility tax whose average monthly tax liability was \$10,000 or		
		greater during the preceding calendar year shall make estimated payments to the Department on		
		or before the twentieth day of the month in which the liability occurred. Such estimated payments must be at least equal to the taxpayer's actual tax liability for the same calendar month		
	Heilieu Deixilono On II	of the preceding year. (Section 40-21-85) Beginning with the October 2011 return due November		
810-6-526	Utility Privilege Or License Tax.	20, 2011, the term "actual tax liability" as used herein shall not include the estimated amounts reported on the return from the previous year.	§§40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
810-6-526	Utility Privilege Or License Tax.	(8)(g)(1) Utility Privilege License Tax returns shall require the following information:	§§40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
	Utility Privilege Or License	(8)(g)(1)(iii) Estimated tax due for the current month, if applicable, must be at least equal to line 7		
810-6-526	Tax. Utility Privilege Or License	(Total Utility Tax Due) of the return for the same calendar month of the previous year,	§§40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
810-6-526	Tax.	(8)(g)(2) Utility Excise Tax returns <u>shall require</u> the following information:	§§40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
810-6-526	Utility Privilege Or License	(8)(g)(2)(iii) Estimated tax due for the current month, if applicable, must be at least equal to line 5 (8)(h) Every person engaged in the business of furnishing utility services shall add the tax levied in	§§40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
810-6-526	Utility Privilege Or License Tax.	Section 40-21-82 to the gross receipts from furnishing such services and include the tax as a part of the total price billed to the purchaser of the services. (Section 40-21-86)	\$\$40.24.7(a)(5) 40 00 2(9) 40 24 90 40 24 9	
810-6-526 810-6-526	Utility Privilege Or License	(8)(i) A utility service provider is not required to collect utility tax from a purchaser who claims an	§\$40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8 §\$40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
		(8)(j) The utility gross receipts tax shall be administered and the tax shall be collected in accordance with the uniform procedures set forth in Title 40 along with the procedures outlined in		
		Sections 40-23-8 through 40-23-12, 40-23-25, and 40-23-27 through 40-23-31, Code of Ala. 1975,		
		as amended, together with the applicable definitions contained in Section 40-23-1, Code of Ala. 1975, as amended. No discount is allowed for prompt payment of the utility gross receipts tax.		
		However, Act #2001-1090 amended Section 40-21-82(b) which provides that a utility furnishing		
810-6-526	Utility Privilege Or License Tax.	telephone and telegraph services is entitled to a collection allowance effective February 1, 2002 as stipulated in paragraph (2)(b) of this rule. (Section 40-21-85)	\$\$40.24.7(a)(5) 40 00 2(9) 40 24 90 40 24 9	
810-6-526	Utility Privilege Or License	(8)(k) Insofar as applicable, the provisions of this rule shall apply equally to the tax levied in	§\$40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8 §\$40-2A-7(a)(5),40-9B-3(8),40-21-80, 40-21-8	0
		(1)(a) Although Section 40-21-125, Code of Ala. 1975, was created as a result of Section 2 of Act #99-399, Section 2 of Act #2001-1090 erroneously refers to Section 40-21-125 as a "new section		
		added to Code of Ala. 1975." Upon codification of this section by the Code Commissioner, this		
	Mobile Communication	section may be corrected and codified as a different code section. Until such codification and corresponding rule amendments are made, this rule implies that Section 40-21-125 contains the		
810-6-526.01	Services Tax	provisions of Section 2 of both Act #99-399 and Act #2001-1090.	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	0
810-6-526.01	Mobile Communication	(3)(a) For bills dated prior to February 1, 2002, the tax was to be determined by the application of	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	0

Rule Citation	Chart Barrelation		and the second second	# of Discretionary
1	Short Description	Regulatory Text (3)(b) Act #2001-1090 amended Section 40-21-121 and provides that on bills dated on or after	Statutory Authoity	Regulatory Restrictions
		February 1, 2002, regardless of when the services being billed were provided, the tax shall be		
		determined by the application of rates against gross sales or gross receipts, as the case may be, from the monthly charges from the furnishing of mobile telecommunications service to customers		
	Mobile Communication	with a place of primary use in the State of Alabama and shall be computed monthly at the rate of		
810-6-526.01 810-6-526.01	Services Tax Mobile Communication	6%. (4) Every home service provider of mobile telecommunications service and mobile radio	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 §§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	(
810-6-526.01	Wobile Communication	(5) Act #2001-1090 further provides that the home service provider furnishing such mobile	9940-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	
		telecommunications service shall be entitled to deduct and retain from the gross amount of tax		
		billed by the home service provider 9/10 of 1% of the amount of such tax billed on or after February 1, 2002, in consideration of the costs incurred by the home service provider in collecting		
		and remitting the tax levied by Section 40-21-121. However, on and following October 1, 2002, the		
810-6-526.01	Mobile Communication Services Tax	amount deducted and retained by such provider shall be 1/4 of 1% of the gross amount of such tax billed.	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	,
810-6-526.01	Mobile Communication	(6) The terms "mobile telecommunications service" and "mobile radio communication services"	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	
		(7)(c) the furnishing of mobile communication services to the Federal Government and its agencies. However, the tax levied in Section 40-21-121 shall apply to mobile communication		
	Mobile Communication	services furnished for use by the State of Alabama, the counties within the State of Alabama, and		
810-6-526.01	Services Tax	the incorporated municipalities of the State of Alabama;	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	(
810-6-526.01	Mobile Communication Mobile Communication	(8) In order for a transaction to qualify for the wholesale exclusion contained in Section 40-21-122, (9)(a) For the period prior to February 1, 2002, the term "monthly charges" as used in this rule	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	(
810-6-526.01	Services Tax	shall mean monthly recurring access charges and local airtime charges only.	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	(
810-6-526.01	Mobile Communication	(9)(a)(3) Out-collect roamer air charges meant airtime charges levied by a local cellular provider (9)(b) For customer bills dated on or after February 1, 2002, Act #2001-1090 provides that the	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	(
		term "monthly charges" as used in this rule shall mean monthly recurring access charges and all		
		airtime charges, regardless of when the services being billed were provided. However, as a result of the Mobile Telecommunications Sourcing Act of 2000 (Public Law 106-252), monthly charges on		
	Mobile Communication	customer bills issued during the period of February 1, 2002 through August 1, 2002, shall not		
810-6-526.01	Services Tax	include charges which cannot be sourced to Alabama.	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	(
810-6-526.01	Mobile Communication	(9)(b)(1) The term "monthly charges" shall not include the following charges:	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	
	Mobile Communication	(11) The term "home service provider" as used in this rule shall mean the facilities-based carrier or		
810-6-526.01 810-6-526.01	Services Tax Mobile Communication	reseller with which the customer contracts for the provision of mobile communication services. (12) The term "customer" as used in this rule shall mean the person or entity that contracts with	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 §§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	0
810-6-326.01	Wobile Communication	(13) The term "licensed service area" as used in this rule shall mean the geographic area in which	9940-2A-7(d)(5),40-25-51, 40-21-120, 40-21-1	
810-6-526.01	Mobile Communication	the home service provider is authorized by law or contract to provide mobile communication	\$\$40.24.7(a)(E) 40.22.24.40.24.420.40.24	
810-6-526.01 810-6-526.01	Services Tax Mobile Communication	services. (14) The term "place of primary use" as used in this rule shall mean the street address	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 §§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	0
		(15) The term "reseller" as used in this rule shall mean a provider who purchases		
		telecommunications services from another telecommunications service provider and then resells, uses as a component part of, or integrates the purchased services into a mobile		
		telecommunications service. The term does not include a service carrier with which a home		
810-6-526.01	Mobile Communication Services Tax	service provider arranges for the services to its customers outside the home service provider's licensed service area.	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	d
810-6-526.01	Mobile Communication	(16) The term "serving carrier" as used in this rule shall mean a facilities-based carrier providing	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	C
		(17) Any person engaging or continuing in the business of providing mobile communication		
		services subject to the tax levied in Section 40-21-121, shall apply for and obtain from the Department a license to engage in and conduct such business. The application for a mobile		
	Mobile Communication	communication services license shall be made on forms furnished by the Department. (Section 40-		
810-6-526.01 810-6-526.01	Services Tax Mobile Communication	21-124) (17)(a) The application for a mobile communication services tax license shall require the following	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	C
010 0 3 .20.01				
		(17)(a)(1) Number of businesses in Alabama and exact location of each (exact location shall	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	C
	Mobile Communication	(17)(a)(1) Number of businesses in Alabama and exact location of each (exact location shall include city, county, and street address; if location is on highway or rural route, exact location		
810-6-526.01 810-6-526.01		(17)(a)(1) Number of businesses in Alabama and exact location of each (exact location shall	\$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	
810-6-526.01	Mobile Communication Services Tax	[17)(a)(1) Number of businesses in Alabama and exact location of each (exact location shall include city, county, and street address; if location is on highway or rural route, exact location shall include details sufficient to allow Department personnel to find the place of business), [17)(a)(6) Name, title, home address, and social security number of the sole proprietor, each [18) The mobile communication services tax shall be due and payable in monthly installments on	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	C
810-6-526.01	Mobile Communication Services Tax	[17)(a)(1) Number of businesses in Alabama and exact location of each (exact location shall include city, county, and street address; if location is on highway or rural route, exact location shall include details sufficient to allow Department personnel to find the place of business), [17)(a)(6) Name, title, home address, and social security number of the sole proprietor, each	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	(
810-6-526.01	Mobile Communication Services Tax	[17)(a)(1) Number of businesses in Alabama and exact location of each (exact location shall include city, county, and street address; if location is on highway or rural route, exact location shall include details sufficient to allow Department personnel to find the place of business), [17)(a)(6) Name, title, home address, and social security number of the sole proprietor, each (18) The mobile communication services tax shall be due and payable in monthly installments on or before the twentieth day of the month in ext succeeding the month in which the tax accruse. Every home service provider of mobile communication services shall prepare and forward to the Department, within the time prescribed by law, a mobile communication services tax return for	\$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	(
810-6-526.01	Mobile Communication Services Tax	[17)(a)(1) Number of businesses in Alabama and exact location of each (exact location shall include city, county, and street address; if location is on highway or rural route, exact location shall include details sufficient to allow Department personnel to find the place of business), [17)(a)(6) Name, title, home address, and social security number of the sole proprietor, each (18) The mobile communication services tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every home service provider of mobile communication services shall prepare and forward to the Department, within the time prescribed by law, a mobile communication services tax return for each calendar month using forms furnished by the Department and shall compute the tax due and	\$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	(
810-6-526.01	Mobile Communication Services Tax	[17)(a)(1) Number of businesses in Alabama and exact location of each (exact location shall include city, county, and street address; if location is on highway or rural route, exact location shall include cityle, county, and street address; if location is on highway or rural route, exact location shall include details sufficient to allow Department personnel to find the place of business), [17)(a)(6) Name, title, home address, and social security number of the sole proprietor, each (18) The mobile communication services tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every home service provider of mobile communication services shall prepare and forward to the Department, within the time prescribed by law, a mobile communication services tax return for each calendar month using forms furnished by the Department and shall compute the tax due and shall pay to the Department the amount of tax shown to be due. Every person engaged in the business of providing mobile communication services shall file only one return for all business	\$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	C
810-6-526.01	Mobile Communication Services Tax	[17)(a)(1) Number of businesses in Alabama and exact location of each (exact location shall include city, county, and street address; if location is on highway or rural route, exact location shall include details sufficient to allow Department personnel to find the place of business), [17)(a)(6) Name, title, home address, and social security number of the sole proprietor, each (18) The mobile communication services tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every home service provider of mobile communication services shall prepare and forward to the Department, within the time prescribed by law, a mobile communication services tax return for each calendar month using forms furnished by the Department and shall compute the tax due and shall pay to the Department the amount of tax shown to be due. Every person engaged in the business of providing mobile communication services shall file only one return for all business units or locations within the state. Any home service provider of these services liable for the tax	\$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	
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810-6-526.01 810-6-526.01	Mobile Communication Services Tax Mobile Communication Mobile Communication	[17](a)(1) Number of businesses in Alabama and exact location of each (exact location shall include city, county, and street address; if location is on highway or rural route, exact location shall include details sufficient to allow Department personnel to find the place of business), [17)(a)(6) Name, title, home address, and social security number of the sole proprietor, each (18) The mobile communication services tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every home service provider of mobile communication services shall prepare and forward to the Department, within the time prescribed by law, a mobile communication services tax return for each calendar month using forms furnished by the Department and shall compute the tax due and shall pay to the Department the amount of tax shown to be due. Every person engaged in the business of providing mobile communication services shall file only one return for all business units or locations within the state. Any home service provider of these services liable for the tax whose average monthly liability was \$10,000 or greater during the preceding calendar year shall make estimated payments to the Department on or before the twentieth day of the month in which the liability occurred. These estimated payments must be at least equal to the taxpayer's actual tax liability for the same calendar month of the preceding year. (Section 40-21-123)	\$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	
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810-6-526.01 810-6-526.01	Mobile Communication Services Tax Mobile Communication Mobile Communication Mobile Communication Services Tax Mobile Communication	[17)(a)(1) Number of businesses in Alabama and exact location of each (exact location shall include city, county, and street address; if location is on highway or rural route, exact location shall include city, county, and street address; if location is on highway or rural route, exact location shall include details sufficient to allow Department personnel to find the place of business), [17)(a)(6) Name, title, home address, and social security number of the sole proprietor, each (18) The mobile communication services tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every home service provider of mobile communication services shall prepare and forward to the Department, within the time prescribed by law, a mobile communication services tax return for each calendar month using forms furnished by the Department and shall compute the tax due and shall pay to the Department the amount of tax shown to be due. Every person engaged in the business of providing mobile communication services shall file only one return for all business units or locations within the state. Any home service provider of these services liable for the tax whose average monthly liability was \$10,000 or greater during the preceding calendar year shall make estimated payments to the Department on or before the twentieth day of the month in which the liability occurred. These estimated payments must be at least equal to the taxpayer's actual tax liability for the same calendar month of the preceding year. (Section 40-21-123) Beginning with the October 2011 return due November 20, 2011, the term "actual tax liability" as used herein shall not include the estimated amounts reported on the return from the previous year.	§\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 §\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	
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810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01	Mobile Communication Services Tax Mobile Communication Mobile Communication Services Tax Mobile Communication Mobile Communication Services Tax Mobile Communication Mobile Communication Services Tax Mobile Communication	[17](a)(1) Number of businesses in Alabama and exact location of each (exact location shall include city, county, and street address; if location is on highway or rural route, exact location shall include city, county, and street address; if location is on highway or rural route, exact location shall include details sufficient to allow Department personnel to find the place of business), (17)(a)(6) Name, title, home address, and social security number of the sole proprietor, each (18) The mobile communication services tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every home service provider of mobile communication services shall prepare and forward to the Department, within the time prescribed by law, a mobile communication services tax return for each calendar month using forms furnished by the Department and shall compute the tax due and shall pay to the Department the amount of tax shown to be due. Every person engaged in the business of providing mobile communication services shall file only one return for all business units or locations within the state. Any home service provider of these services liable for the tax whose average monthly liability was \$10,000 or greater during the preceding calendar year shall make estimated payments to the Department on or before the twentieth day of the month in which the liability occurred. These estimated payments must be at least equal to the taxpayer's actual tax liability for the same calendar month of the preceding year. (Section 40-21-123) Beginning with the October 2011 return due November 20, 2011, the term "actual tax liability" as used herein shall not include the estimated amounts reported on the return from the previous year. (18)(a) Mobile communication services tax returns shall require the following information: (18)(a)(3) Estimated tax due for the current month, if applicable must be at least equal to line 5(b) (Total Mobile Communication services Tax	\$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	
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810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01	Mobile Communication Services Tax Mobile Communication Mobile Communication Services Tax Mobile Communication Mobile Communication Services Tax Mobile Communication Mobile Communication Services Tax Mobile Communication	[17](a)(1) Number of businesses in Alabama and exact location of each (exact location shall include city, county, and street address; if location is on highway or rural route, exact location shall include city, county, and street address; if location is on highway or rural route, exact location shall include details sufficient to allow Department personnel to find the place of business), (17)(a)(6) Name, title, home address, and social security number of the sole proprietor, each (18) The mobile communication services tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every home service provider of mobile communication services shall prepare and forward to the Department, within the time prescribed by law, a mobile communication services tax return for each calendar month using forms furnished by the Department and shall compute the tax due and shall pay to the Department the amount of tax shown to be due. Every person engaged in the business of providing mobile communication services shall file only one return for all business units or locations within the state. Any home service provider of these services liable for the tax whose average monthly liability was \$10,000 or greater during the preceding calendar year shall make estimated payments to the Department on or before the twentieth day of the month in which the liability occurred. These estimated payments must be at least equal to the taxpayer's actual tax liability for the same calendar month of the preceding year. (Section 40-21-123) Beginning with the October 2011 return due November 20, 2011, the term "actual tax liability" as used herein shall not include the estimated amounts reported on the return from the previous year. (18)(a)(3) Estimated tax due for the current month, if applicable <u>must</u> be at least equal to line 5(b) (Total Mobile Communication services Tax Due) of the return for the same calendar month of the preceding year, (19) The mobile co	\$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	
810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01	Mobile Communication Services Tax Mobile Communication Mobile Communication Services Tax Mobile Communication Mobile Communication Services Tax Mobile Communication Mobile Communication Services Tax Mobile Communication	[17](a)(1) Number of businesses in Alabama and exact location of each (exact location shall include city, county, and street address; if location is on highway or rural route, exact location shall include details sufficient to allow Department personnel to find the place of business), [17](a)(6) Name, title, home address, and social security number of the sole proprietor, each (18) The mobile communication services tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every home service provider of mobile communication services shall prepare and forward to the Department, within the time prescribed by law, a mobile communication services tax return for each calendar month using forms furnished by the Department and shall compute the tax due and shall pay to the Department the amount of tax shown to be due. Every person engaged in the business of providing mobile communication services shall file only one return for all business units or locations within the state. Any home service provider of these services liable for the tax whose average monthly liability was \$10,000 or greater during the preceding calendar year shall make estimated payments to the Department on or before the twentieth day of the month in which the liability occurred. These estimated payments must be at least equal to the taxpayer's actual tax liability for the same calendar month of the preceding year. (Section 40-21-123) Beginning with the October 2011 return due November 20, 2011, the term "actual tax liability" as used herein shall not include the estimated amounts reported on the return from the previous year. (18)(a) Mobile communication services tax returns shall require the following information: (18)(a)(3) Estimated tax due for the current month, if applicable must be at least equal to line 5(b) (Total Mobile Communication services are hardly applicable must be at least equal to line 5(b) (Total Mobile communication services tax shall be a	\$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	
810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01	Mobile Communication Services Tax Mobile Communication Mobile Communication Services Tax Mobile Communication Mobile Communication Services Tax Mobile Communication Mobile Communication Services Tax Mobile Communication	[17](a)(1) Number of businesses in Alabama and exact location of each (exact location shall include city, county, and street address; if location is on highway or rural route, exact location shall include city, county, and street address; if location is on highway or rural route, exact location shall include details sufficient to allow Department personnel to find the place of business), (17)(a)(6) Name, title, home address, and social security number of the sole proprietor, each (18) The mobile communication services tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every home service provider of mobile communication services shall prepare and forward to the Department, within the time prescribed by law, a mobile communication services tax return for each calendar month using forms furnished by the Department and shall compute the tax due and shall pay to the Department the amount of tax shown to be due. Every person engaged in the business of providing mobile communication services shall file only one return for all business units or locations within the state. Any home service provider of these services liable for the tax whose average monthly liability was \$10,000 or greater during the preceding calendar year shall make estimated payments to the Department on or before the twentieth day of the month in which the liability occurred. These estimated payments must be at least equal to the taxpayer's actual tax liability for the same calendar month of the preceding year. (Section 40-21-123) Beginning with the October 2011 return due November 20, 2011, the term "actual tax liability" as used herein shall not include the estimated amounts reported on the return from the previous year. (18)(a)(3) Estimated tax due for the current month, if applicable <u>must</u> be at least equal to line 5(b) (Total Mobile Communication services Tax Due) of the return for the same calendar month of the preceding year, (19) The mobile co	\$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	(
810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01	Mobile Communication Services Tax Mobile Communication Mobile Communication Services Tax Mobile Communication Utility Tax Direct Pay Permit	[17](a)(1) Number of businesses in Alabama and exact location of each (exact location shall include city, county, and street address; if location is on highway or rural route, exact location shall include details sufficient to allow Department personnel to find the place of business), [17](a)(6) Name, title, home address, and social security number of the sole proprietor, each (18) The mobile communication services tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every home service provider of mobile communication services shall prepare and forward to the Department, within the time prescribed by law, a mobile communication services tax return for each calendar month using forms furnished by the Department and shall compute the tax due and shall pay to the Department the amount of tax shown to be due. Every person engaged in the business of providing mobile communication services shall file only one return for all business units or locations within the state. Any home service provider of these services liable for the tax whose average monthly liability was \$10,000 or greater during the preceding calendar year shall make estimated payments to the Department on or before the twentieth day of the month in which the liability occurred. These estimated payments must be at least equal to the taxpayer's actual tax liability for the same calendar month of the preceding year. (Section 40-21-123) Beginning with the October 2011 return due November 20, 2011, the term "actual tax liability" as used herein shall not include the estimated amounts reported on the return from the previous year. (18)(a) Mobile communication services tax returns shall require the following information: (18)(a)(3) Estimated tax due for the current month, if applicable must be at least equal to line 5(b) (Total Mobile Communication Services Tax Due) of the return for the same calendar month of the preceding year. (19) The mobile communication serv	\$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	C
810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01 810-6-526.01	Mobile Communication Services Tax Mobile Communication Mobile Communication Services Tax Mobile Communication Utility Tax Direct Pay Permit	[17](a)(1) Number of businesses in Alabama and exact location of each (exact location shall include city, county, and street address; if location is on highway or rural route, exact location shall include city, county, and street address; if location is on highway or rural route, exact location shall include details sufficient to allow Department personnel to find the place of business), (17)(a)(6) Name, title, home address, and social security number of the sole proprietor, each (18) The mobile communication services tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every home service provider of mobile communication services shall prepare and forward to the Department, within the time prescribed by law, a mobile communication services tax return for each calendar month using forms furnished by the Department and shall compute the tax due and shall pay to the Department the amount of tax shown to be due. Every person engaged in the business of providing mobile communication services shall file only one return for all business units or locations within the state. Any home service provider of these services liable for the tax whose average monthly liability was \$10,000 or greater during the preceding calendar year shall make estimated payments to the Department on or before the twentieth day of the month in which the liability occurred. These estimated payments must be at least equal to the taxpayer's actual tax liability for the same calendar month of the preceding year. (Section 40-21-123) Beginning with the October 2011 return due November 20, 2011, the term "actual tax liability" as used herein shall not include the estimated amounts reported on the return from the previous year. (18)(a)(3) Estimated tax due for the current month, if applicable <u>must</u> be at least equal to line 5(b) (Total Mobile Communication services Tax Due) of the return for the same calendar month of the preceding year, (19) The mobile co	\$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1 \$\$40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-1	(

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
810-6-526.02	Utility Tax Direct Pay Permit	(1)(d) Said permit shall not be transferable and may be canceled upon notice by registered mail to the holder thereof.		0
810-6-526.02	Utility Tax Direct Pay Permit	(2) The application for a utility tax direct pay permit shall require the following information:	§§40-2A-7(a)(5), 40-21-85	0
810-6-526.02 810-6-526.02	Utility Tax Direct Pay Permit Utility Tax Direct Pay Permit	(3) Utility tax direct pay permits <u>shall</u> contain the following information: (3)(f) Statement that the specified utility services purchased from the specified vendor(s) <u>shall</u> be	§§40-2A-7(a)(5), 40-21-85 §§40-2A-7(a)(5), 40-21-85	0
810-6-526.02	Utility Tax Direct Pay Permit	(4) Utility tax direct pay permit returns shall require the following information:	§§40-2A-7(a)(5), 40-21-85	0
810-6-526.02	Utility Tax Direct Pay Permit	(4)(c) Estimated tax due for the current month, if applicable <u>must</u> be at least equal to line 5 (Total (1) Monthly charges or advances which are collected from members by an electric or telephone	§§40-2A-7(a)(5), 40-21-85	0
	Utility Tax Exclusion For	cooperative organized pursuant to Chapter 6 of Title 37 and which are later found not to be necessary to defray expenses or to provide for other uses prescribed in Section 37-6-20 are not		
	Patronage Refunds	gross receipts from furnishing utility services and, when distributed to members as patronage		
	Distributed To Members By Electric And Telephone	refunds, may be excluded from taxable receipts reported by the cooperative. (State v. Pea River Electric Coop., 434 So. 2d 785 (Ala. Civ. App.) and State Department of Revenue v. Mon-Cre		
810-6-526.04 810-6-526.04	Cooperatives Utility Tax Exclusion For	Telephone Cooperative, Inc., et al., Alabama Court of Civil Appeals, decided August 29, 1997.) (1)(a) The following amounts shall be excluded from the computation of the amount of the	§§40-2A-7(a)(5)(c), 40-21-80(3), 40-21-82, 40- §§40-2A-7(a)(5)(c), 40-21-80(3), 40-21-82, 40-	0
		(2) A cooperative may recover the utility tax which it erroneously collected on excludable monthly		0
	Utility Tax Exclusion For Patronage Refunds	charges or advances and remitted to the department by filing a direct petition for refund with the department or by taking a credit against current utility tax liability provided the cooperative has		
	Distributed To Members By Electric And Telephone	refunded or credited the erroneously collected tax to its members or to the member's patronage account. Petitions for refund filed by the cooperative shall be governed by the procedures		
810-6-526.04	Cooperatives	contained in Code of Ala. 1975, Section 40-2A-7(c).	§§40-2A-7(a)(5)(c), 40-21-80(3), 40-21-82, 40-	0
810-6-526.05	Utility Gross Receipts Tax Or Utility Gross Receipts Tax Or	(2) The terms "utility gross receipts tax" and "utility tax" as used in this rule shall mean the tax	§§40-2A-7(a)(5),40-2A-3(13), 40-21-80, 40-21	0
	Mobile Communication Services Tax Certificate Of			
	Exemption (Form STE-3) -			
	Responsibilities Of The Certificate Holder – Burden Of	(3) The term "mobile communication services tax" as used in this rule shall mean the tax		
910 6 5 36 05	Proof – Liability For Taxes	applicable to mobile telecommunications service and mobile radio communication services as	\$\$40.24.7(a)(E) 40.24.2(42), 40.24.80, 40.24	0
810-6-526.05	Later Determined To Be Due	defined in Sections 40-21-120(1)(a) and 40-21-125, respectively, and levied in Section 40-21-121. (4) Persons (i) who are not required to have a utility tax license pursuant to Section 40-21-84,	§\$40-2A-7(a)(5),40-2A-3(13), 40-21-80, 40-21	0
		Code of Ala. 1975, and who are entitled to make tax-exempt purchases of utility services without payment of utility tax to the provider or (ii) persons who are not required to have a mobile		
	Hallist Corres Descripto Tour On	communications services tax license pursuant to Section 40-21-124, Code of Ala. 1975, and who		
	Utility Gross Receipts Tax Or Mobile Communication	are entitled to make tax-exempt purchases of mobile communication services without payment of mobile communication services tax to the provider may obtain a utility gross receipts tax or		
	Services Tax Certificate Of Exemption (Form STE-3) –	mobile communication services tax certificate of exemption (Form STE-3) by applying for the certificate on forms provided by the Department. Upon receipt and approval of a properly		
	Responsibilities Of The	completed application, the Department will issue the qualified applicant a Form STE-3 which the		
	Certificate Holder – Burden Of Proof – Liability For Taxes	certificate holder may copy, complete, and provide to its vendors as documentation for the tax- exempt status of the certificate holder's qualifying purchases of utility services or mobile		
810-6-526.05	Later Determined To Be Due Utility Gross Receipts Tax Or	communication services. The Form STE-3 shall be used only by the person to whom it is issued.	§§40-2A-7(a)(5),40-2A-3(13), 40-21-80, 40-21	0
	Mobile Communication			
	Services Tax Certificate Of Exemption (Form STE-3) —			
	Responsibilities Of The Certificate Holder – Burden Of			
	Proof – Liability For Taxes		CC40 24 7/ V/T) 40 24 2/42) 40 24 20 40 24	
	Later Determined To Be Due Utility Gross Receipts Tax Or	(5) The application referenced in paragraph (4) shall require the following information:	§\$40-2A-7(a)(5),40-2A-3(13), 40-21-80, 40-21	U
	Mobile Communication Services Tax Certificate Of			
	Exemption (Form STE-3) – Responsibilities Of The	(5)(j) Name, title, home address, and social security number of the sole proprietor, each partner,		
	Certificate Holder – Burden Of	each corporate officer, or each member (for a partner or member that is a corporation or limited		
810-6-526.05	Proof – Liability For Taxes Later Determined To Be Due	liability entity, the federal employer identification number shall be requested in lieu of a social security number), and	§§40-2A-7(a)(5),40-2A-3(13), 40-21-80, 40-21	0
	Utility Gross Receipts Tax Or Mobile Communication			
	Services Tax Certificate Of			
	Exemption (Form STE-3) — Responsibilities Of The	(7) At the time of providing a copy of a Form STE-3 to a provider from whom a tax-exempt		
	Certificate Holder – Burden Of Proof – Liability For Taxes	purchase of utility services or mobile communication services is being made, the following information shall be provided by the certificate holder on the certificate copy which the certificate		
810-6-526.05	Later Determined To Be Due	holder gives to the provider:	§§40-2A-7(a)(5),40-2A-3(13), 40-21-80, 40-21	0
	Utility Gross Receipts Tax Or Mobile Communication			
	Services Tax Certificate Of Exemption (Form STE-3) —	(8) A certificate holder regularly making tax-exempt purchases of the kind and nature for which the Form STE-3 has been issued may furnish a properly executed certificate to the provider		
	Responsibilities Of The	specifying that all utility services or mobile communication services subsequently purchased will		
	Certificate Holder – Burden Of Proof – Liability For Taxes	be for the purpose shown on the certificate and thus be relieved of the burden of executing a separate certificate for each individual tax-exempt purchase as long as the services purchased		
810-6-526.05	Later Determined To Be Due Utility Gross Receipts Tax Or	qualify for exemption.	§§40-2A-7(a)(5),40-2A-3(13), 40-21-80, 40-21	0
	Mobile Communication			
	Services Tax Certificate Of Exemption (Form STE-3) —	(9) The certificate holder shall maintain a list of all utility or mobile communication services		
	Responsibilities Of The Certificate Holder – Burden Of	providers to whom a copy of the exemption certificate is furnished. This list shall be retained in the certificate holder's records available for inspection by the Department during regular business		
	Proof – Liability For Taxes	hours and shall provide the name, address, and type of business of each utility or mobile		
810-6-526.05	Later Determined To Be Due Utility Gross Receipts Tax Or	communication services provider to whom a copy of the certificate has been furnished.	§§40-2A-7(a)(5),40-2A-3(13), 40-21-80, 40-21	0
	Mobile Communication Services Tax Certificate Of			
	Exemption (Form STE-3) -			
	Responsibilities Of The Certificate Holder – Burden Of	(10) The certificate holder shall return the certificate to the Department if the business for which		
	Proof – Liability For Taxes Later Determined To Be Due	the certificate was issued is closed or the nature of certificate holder's business changes in a manner that no longer qualifies its purchases for exemption.	8840-24-7(a)(5) 40-24-2(12), 40-21-90, 40-21	0
	Utility Gross Receipts Tax Or	(11) The certificate holder shall not ify the Department immediately in writing of any change in	§\$40-2A-7(a)(5),40-2A-3(13), 40-21-80, 40-21	0
810-6-526.05	Mobile Communication	name or mailing address.	§§40-2A-7(a)(5),40-2A-3(13), 40-21-80, 40-21	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text	Statutory Authoity	Regulatory Restrictions
	Utility Gross Receipts Tax Or	(12) The burden of proof that a sale of utility services or mobile communication services is exempt is upon the person providing the services unless the provider of the services takes from the		
	Mobile Communication	certificate holder a properly executed Form STE-3. Any sale of utility services or mobile		
	Services Tax Certificate Of Exemption (Form STE-3) —	communication services for which an exemption has been claimed but which is not supported by a Form STE-3 shall be deemed a taxable sale by the Department and the utility or mobile		
	Responsibilities Of The	communication services provider held liable for the tax thereon unless the provider can document		
	Certificate Holder – Burden Of Proof – Liability For Taxes	the exemption claim. A provider who provides utility services or mobile communication services tax-exempt based upon the presentment of a Form STE-3 by the purchaser shall reference the		
810-6-526.05	Later Determined To Be Due Utility Gross Receipts Tax Or	exemption number shown on the Form STE-3 upon the invoice or billing to the certificate holder. (13) Any person providing utility services or mobile communication services tax-exempt who relies	§§40-2A-7(a)(5),40-2A-3(13), 40-21-80, 40-21	0
810-6-526.05	Mobile Communication	in good faith on a Form STE-3 and reasonably believes the tax exemption claim is legal shall not be	§§40-2A-7(a)(5),40-2A-3(13), 40-21-80, 40-21	0
	Utility Gross Receipts Tax Or	(16) The Department may use its powers and responsibilities, in accordance with the general laws of this state, to collect or recover any utility taxes or mobile communication services taxes due on		
	Mobile Communication Services Tax Certificate Of	purchases made illegally with any Form STE-3 from the party or parties using the Form STE-3 and the person or persons who benefited from the illegal use of the Form STE-3, if the utility provider		
	Exemption (Form STE-3) –	or mobile communication services provider acted in good faith and reasonably believed the tax		
	Responsibilities Of The Certificate Holder – Burden Of	exemption claim was legal. Powers which may be used by the Department shall include the authority granted under Chapter 2A of Title 40, Code of Ala. 1975, to examine the certificate		
040 5 5 05 05	Proof – Liability For Taxes	holder's records; assess tax, penalties, and interest against the certificate holder; and file tax liens	CC 40 24 7/ V/5\ 40 24 2/42\ 40 24 20 40 24	
810-6-526.05	Later Determined To Be Due	against the certificate holder. (Sections 40-21-88 and 40-21-125) (1) The term "pharmaceutical providers tax" as used in this regulation <u>shall</u> mean the privilege tax	§§40-2A-7(a)(5),40-2A-3(13), 40-21-80, 40-21	0
810-6-527	Pharmaceutical Providers Tax	levied in Section 40-26B-2, <u>Code of Ala. 1975</u> , upon every provider of pharmaceutical services to (7) The pharmaceutical providers tax does not apply to prescriptions filled or refilled for persons	§§40-2A-7(a)(5), 40-26B-2; 40-26B-4(a), 40-2	0
		who are not citizens of Alabama. The provider's books and records must contain sufficient		_
810-6-527	Pharmaceutical Providers Tax	documentation to substantiate claims of tax-exempt sales to noncitizens of Alabama. (9) Any pharmaceutical provider filling or refilling both taxable and nontaxable prescriptions shall	§§40-2A-7(a)(5), 40-26B-2; 40-26B-4(a), 40-2	0
810-6-527	Pharmaceutical Providers Tax	pay the tax due on taxable prescriptions filled or refilled when said provider's books are kept so as (10) The pharmaceutical providers tax shall be due and payable in monthly installments on or	§§40-2A-7(a)(5), 40-26B-2; 40-26B-4(a), 40-26	0
		before the twentieth day of the month next succeeding the month in which the tax accrues. Every		
		pharmaceutical provider shall prepare and forward to the Department, within the time prescribed by law, a return for each calendar month using forms furnished by the Department.		
810-6-527	Pharmaceutical Providers Tax	Pharmaceutical providers tax returns shall require the following information: (10) Every pharmaceutical provider shall file only one return for all business units or locations	§§40-2A-7(a)(5), 40-26B-2; 40-26B-4(a), 40-2	0
810-6-527	Pharmaceutical Providers Tax	filling or refilling taxable prescriptions.	§§40-2A-7(a)(5), 40-26B-2; 40-26B-4(a), 40-2	0
		(11) The pharmaceutical providers tax shall be administered and the tax shall be collected in accordance with the uniform procedures set forth in Title 40, Code of Ala. 1975, along with the		
040 6 5 07	Dhamasa kisal Dan idan Tan	procedures outlined in Sections 40-26B-1, et seq. No discount is allowed for timely payment of the		
810-6-527	Pharmaceutical Providers Tax	pharmaceutical providers tax.	§§40-2A-7(a)(5), 40-26B-2; 40-26B-4(a), 40-2	0
810-6-527.01	Nursing Facility Tax	(1) The term "nursing facility tax" as used in this regulation shall mean the privilege tax levied in Section 40-26B-21, Code of Ala. 1975, upon the business activities of nursing facilities in Alabama.	§§40-2A-7(a)(5), 40-26B-23(a), 40-26B-24(c)	0
810-0-327.01	Truising racinty rax	(3) The nursing facility tax shall be due and payable in monthly installments on or before the	3940-2A-7(a)(3), 40-205-23(a), 40-205-24(c)	O O
		twentieth day of the month next succeeding the month in which their tax accrues. Every nursing facility shall prepare and forward to the Department, within the time prescribed by law, a nursing		
		facility tax return for each calendar month using forms furnished by the Department and shall pay		
810-6-527.01	Nursing Facility Tax	to the Department the amount of tax shown to be due. A separate nursing facility tax return shall be filed for each nursing facility location.	§§40-2A-7(a)(5), 40-26B-23(a), 40-26B-24(c)	0
810-6-527.01	Nursing Facility Tax	(4) Nursing facility tax returns shall require the following information:	§§40-2A-7(a)(5), 40-26B-23(a), 40-26B-24(c)	0
		(5) The nursing facility tax shall be administered and the tax shall be collected in accordance with		
810-6-527.01	Nursing Facility Tax	the uniform procedures set forth in Title 40, Code of Ala. 1975, along with the procedures outlined in Sections 40-26B-20, et seq. No discount is allowed for timely payment of nursing facility tax.	§§40-2A-7(a)(5), 40-26B-23(a), 40-26B-24(c)	0
		(3) If there is a change in the rate of the assessment or the method of determining the Net Patient Revenue to be used in the assessment calculation, then the first payment due after any such		
	Hospital Assessment For	change shall be considered an initial installment payment for determining the due date provided		
810-6-527.02	Medicaid	for in paragraph (2). (2) The term "processing" is synonymous with "preparation for market" and "to convert to	§§40-2A-7(a)(5), 40-26B-72, Act 2013-246	0
		marketable form" when an appliance uses electricity which is prepared for market and which is in a marketable, commercially usable form before it enters the appliance via the electric cord and		
		wall outlet plug, the fact that the direction of the flow of electrons may be altered upon entering		
	Appliances And Devices Using Electricity As An Energy	the appliance, or that the volume of the flow of the electric current may be reduced or increased by different components, does not suffice to make it a step in "processing" electricity as used in		
910 6 5 30	Source, General Rate	the Code sections referenced above. Sizemore v. Franco Distributing Co., 594 So. 2d 143 (Ala. Civ.	£\$40.22.24.40.22.02	
810-6-528	Applicable Thereto Oxygen And Durable Medical	App. 1991) (1) The term "durable medical equipment" shall mean equipment which can stand repeated use,	§§40-23-31, 40-23-83	0
	Equipment Dispensed To Medicare Recipients By	is used to serve a purpose for medical reasons, and is appropriate and suitable for use in the home. The term "participating provider" shall mean a supplier who accepts Medicare		
810-6-529	Participating Providers	assignments.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-529	Oxygen And Durable Medical Equipment Dispensed To	(4) Effective August 1, 2014, in addition to any other exemptions provided in subsection (2) or (3) above, any item used for the treatment of illness or injury or to replace all or part of a limb or	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
	Oxygen And Durable Medical	(4)(d) The provisions in paragraph (2) above were not revoked by the changes set forth in Code of Ala. 1975, Section 40-9-30(d). Sales of oxygen and durable medical equipment to Medicare		
	Equipment Dispensed To	patients, as outlined in paragraph (2) above, continue to be exempt even when not billed directly		
810-6-529	Medicare Recipients By Participating Providers	to Medicare. However, sales of other items to Medicare patients must follow the requirements set forth in Section 40-9-30(d), in order to be exempt from tax.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-529	Oxygen And Durable Medical Equipment Dispensed To	(6) Notwithstanding the provisions of paragraph (5) above, the purchase by a healthcare provider of any item intended for use by the patient in his/her home and made in accordance with the	§§40-2A-7(a)(5), 40-23-31, 40-23-83	
010-0-329	Equipment Dispensed 10	(6)(a) The burden of proof that any item purchased by a healthcare provider was intended for use	33-70 2M-1 (a)(3), 40-23-31, 40-23-03	0
	Oxygen And Durable Medical	and made in accordance with the requirements of Code of Ala. 1975, Section 40-9-30(d) and paragraph (4) above, shall be carried by the healthcare provider. The healthcare provider shall		
	Equipment Dispensed To	maintain adequate records to properly document that any items purchased by the healthcare		
810-6-529	Medicare Recipients By Participating Providers	provider was intended for use and was in fact used in accordance with the requirements of Code of Ala. 1975, Section 40-9-30(d).	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
		(6)(b) Healthcare providers in a clinical setting who maintain an inventory of durable medical equipment, prosthetics, orthotics, and certain medical supplies to treat patients as needed may		
		not know at the time of purchase whether the items will be ultimately prescribed to a patient		
		covered by Medicare, Medicaid, or a health benefit plan. Such healthcare providers may purchase qualifying items without the payment of tax to the vendor by using a properly documented		
	Oxygen And Durable Medical Equipment Dispensed To	Certificate of Exemption, form ST: EX-A1, issued by the department. The healthcare provider will be responsible for accruing and remitting use tax on those items that are used to provide services		
040.6	Medicare Recipients By	to non-insured patients and/or items on which they do not maintain adequate records to	CC+0 0+ 7/ V/5)	
810-6-529	Participating Providers	determine the use and taxability.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0

				# of Discretionary
Rule Citation	Short Description Filing And Paying State Sales	Regulatory Text	Statutory Authoity	Regulatory Restrictions
	And			
	State-Administered Sales, Use,	(2) Filing Election. A taxpayer whose total state sales tax liability, total state use tax liability, total		
	A Quarterly, Semi-Annual, Or	state lodgings tax liability, or total state rental tax liability meets the following criteria may		
810-6-530	Annual Basis Filing And Paying State Sales	request in writing, pursuant to paragraph (6), to file quarterly, semi-annually, or annually: (2)(a)(1) A taxpayer whose total state sales tax liability during the preceding calendar year is less	§§40-2A-7(a)(5), 40-12-224, 40-23-7, 40-23-3	0
810-6-530	And	than two thousand four hundred dollars (\$2,400) <u>may</u> elect to file quarterly returns.	§§40-2A-7(a)(5), 40-12-224, 40-23-7, 40-23-3	0
	Filing And Paying State Sales And			
	State-Administered Sales, Use,			
	Lodgings, And Rental Taxes On			
810-6-530	A Quarterly, Semi-Annual, Or Annual Basis	(2)(a)(2) A taxpayer whose total state use tax liability during the preceding calendar year is less than two thousand four hundred dollars (\$2,400) <u>may</u> elect to file quarterly returns.	§§40-2A-7(a)(5), 40-12-224, 40-23-7, 40-23-3	0
040 5 5 00	Filing And Paying State Sales	(2)(a)(3) A taxpayer whose total state lodgings tax liability during the preceding calendar year is	CC40 04 7/ V5\ 40 40 004 40 00 7 40 00 0	
810-6-530	And Filing And Paying State Sales	less than two thousand four hundred dollars (\$2,400) may elect to file quarterly returns.	§§40-2A-7(a)(5), 40-12-224, 40-23-7, 40-23-3	0
	And			
	State-Administered Sales, Use, Lodgings, And Rental Taxes On			
	A Quarterly, Semi-Annual, Or	(2)(a)(4) A taxpayer whose total state rental tax liability during the preceding calendar year is less		
810-6-530	Annual Basis Filing And Paying State Sales	than two thousand four hundred dollars (\$2,400) may elect to file quarterly returns. (2)(b)(1) A taxpayer whose total state sales tax liability during the preceding calendar year is either	§§40-2A-7(a)(5), 40-12-224, 40-23-7, 40-23-3	0
810-6-530	And	less than twelve hundred dollars (\$1,200) or has made retail sales during no more than two, thirty	§§40-2A-7(a)(5), 40-12-224, 40-23-7, 40-23-3	0
	Filing And Paying State Sales And			
	State-Administered Sales, Use,			
	Lodgings, And Rental Taxes On A Quarterly, Semi-Annual, Or	(2)(b)(2) A taxpayer whose total state use tax liability during the preceding calendar year is either less than twelve hundred dollars (\$1,200) or has made no more than two transactions subject to		
810-6-530	Annual Basis	use tax during the preceding calendar year may elect to file semi-annual returns.	§§40-2A-7(a)(5), 40-12-224, 40-23-7, 40-23-3	0
	Filing And Paying State Sales And			
	State-Administered Sales, Use,			
	Lodgings, And Rental Taxes On A Quarterly, Semi-Annual, Or	(2)(b)(3) A taxpayer whose total state lodgings tax liability during the preceding calendar year is either less than twelve hundred dollars (\$1,200) or has provided accommodations during no more		
810-6-530	Annual Basis	than two, thirty (30) consecutive day periods may elect to file semi-annual returns.	§§40-2A-7(a)(5), 40-12-224, 40-23-7, 40-23-3	0
	Filing And Paying State Sales			
	And State-Administered Sales, Use,			
	Lodgings, And Rental Taxes On			
810-6-530	A Quarterly, Semi-Annual, Or Annual Basis	either less than twelve hundred dollars (\$1,200) or has made rentals during no more than two, thirty (30) consecutive day periods may elect to file semi- annual returns.	§§40-2A-7(a)(5), 40-12-224, 40-23-7, 40-23-3	0
	Filing And Paying State Sales			
	And State-Administered Sales, Use,			
	Lodgings, And Rental Taxes On	(2)(c)(1) A taxpayer whose total state sales tax liability during the preceding calendar year is either		
810-6-530	A Quarterly, Semi-Annual, Or Annual Basis	less than six hundred dollars (\$600) or has made retail sales during no more than one, thirty (30) consecutive day period may elect to file annual returns.	§§40-2A-7(a)(5), 40-12-224, 40-23-7, 40-23-3	0
	Filing And Paying State Sales			
	And State-Administered Sales, Use,			
		(2)(c)(2) A taxpayer whose total state use tax liability during the preceding calendar year is either		
810-6-530	A Quarterly, Semi-Annual, Or Annual Basis	less than six hundred dollars (\$600) or has made no more than one transaction subject to use tax during the preceding calendar year may elect to file annual returns.	§§40-2A-7(a)(5), 40-12-224, 40-23-7, 40-23-3	0
	Filing And Paying State Sales		VAN DE LEGIS	
	And State-Administered Sales, Use,			
	Lodgings, And Rental Taxes On	(2)(c)(3) A taxpayer whose total state lodgings tax liability during the preceding calendar year is		
810-6-530	A Quarterly, Semi-Annual, Or Annual Basis	either less than six hundred dollars (\$600) or has provided accommodations during no more than one, thirty (30) consecutive day period may elect to file annual returns.	§§40-2A-7(a)(5), 40-12-224, 40-23-7, 40-23-3	0
	Filing And Paying State Sales	, , , ,		
	And State-Administered Sales, Use,			
		(2)(c)(4) A taxpayer whose total state rental tax liability during the preceding calendar year is		
810-6-530	A Quarterly, Semi-Annual, Or Annual Basis	either less than six hundred dollars (\$600) or has made rentals during no more than one, thirty (30) consecutive day period <u>may</u> elect to file annual returns.	§§40-2A-7(a)(5), 40-12-224, 40-23-7, 40-23-3	0
	Filing And Paying State Sales	(3) Return Filing Requirement. In order to qualify for quarterly, semi-annual, or annual filing		
810-6-530	And Filing And Paying State Sales	status, the taxpayer must have been in business for the entire preceding calendar year and filed	§§40-2A-7(a)(5), 40-12-224, 40-23-7, 40-23-3	0
	And			
		(6) Written Request Required. A taxpayer that meets the requirements of paragraphs (2) and (3) must submit a written request to the department to elect to change their return filing frequency.		
	A Quarterly, Semi-Annual, Or	The request of this election must be received by the department no later than February 20 of		
810-6-530	Annual Basis City And County Sales, Use,	each year. (1) The term "Department" as used in this rule shall mean the Department of Revenue of the	§§40-2A-7(a)(5), 40-12-224, 40-23-7, 40-23-3	0
810-6-531	Rental, And Lodgings Tax	State of Alabama.	§§40-2A-7(a)(5),11-3-11.3(b), 11-3-11.3(f), 11	0
	City And County Sales, Use, Rental, And Lodgings Tax	(2) The term "state-administered local taxes" as used in this rule shall mean county and municipal sales, use, rental, and lodgings taxes which are administered and collected by the Department of		
810-6-531	Return.	Revenue of the State of Alabama.	§§40-2A-7(a)(5),11-3-11.3(b), 11-3-11.3(f), 11	0
	City And County Sales, Use,	(3) Every person required by law to report and pay a state-administered local tax shall prepare and forward to the Department, within the time prescribed by law, a city and county tax return for		
	Rental, And Lodgings Tax	each tax reporting period on a form prescribed by the Department and pay to the Department the		
810-6-531	Return. City And County Sales, Use,	amount of tax shown due on the return.	§§40-2A-7(a)(5),11-3-11.3(b), 11-3-11.3(f), 11	0
	Rental, And Lodgings Tax	(4) All state-administered local taxes shall be reported on a single form requiring the following		
810-6-531	Return. City And County Sales, Use,	information: (4)(I) Credit due for a previous overpayment. Any credit taken for previous overpayment must be	§§40-2A-7(a)(5),11-3-11.3(b), 11-3-11.3(f), 11	0
810-6-531	Rental, And Lodgings Tax	approved in advance by the Department.	§§40-2A-7(a)(5),11-3-11.3(b), 11-3-11.3(f), 11	0
	City And County Salas Lisa	(5) Effective October 1, 2003, state-administered local sales, use, rental and lodgings taxes are required to be filed electronically. However, when a waiver from the requirement to file		
	City And County Sales, Use, Rental, And Lodgings Tax	electronically has been granted by the Commissioner of Revenue, the taxpayer shall file on		
810-6-531	Return.	printed forms provided by the Department. (Rule 810-1-6-05) (6) Items (a) through (e) in paragraph (4) of this rule shall be pre-populated or preprinted on the	§§40-2A-7(a)(5),11-3-11.3(b), 11-3-11.3(f), 11	0
810-6-531	City And County Sales, Use, Rental, And Lodgings Tax	(6) Items (a) through (e) in paragraph (4) of this rule shall be pre-populated or preprinted on the return by the Department based on the information in its files. The taxpayer, however, shall be	§§40-2A-7(a)(5),11-3-11.3(b), 11-3-11.3(f), 11	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (7) The city and county tax return outlined in this rule shall constitute the standard multiple	Statutory Authoity	Regulatory Restrictions
		jurisdiction tax form and the single jurisdiction tax form referenced in Section 11-51-210(a) and		
	City And County Color Has	shall be used to report all state-administered local taxes for periods covering October 2003		
	City And County Sales, Use, Rental, And Lodgings Tax	forward. State-administered local taxes for periods prior to October 2003 shall be reported on forms furnished by the Department prior to the adoption of the new standard form outlined in		
810-6-531	Return.	this rule.	§§40-2A-7(a)(5),11-3-11.3(b), 11-3-11.3(f), 11	0
810-6-532	Hydroelectric Privilege License Tax Return	(1) The term "department" as used in this rule shall mean the Alabama Department of Revenue.	§§40-2A-7(a)(5), 40-21-56	0
		(2) The term "hydroelectric privilege license tax" as used in this rule shall mean the license or	(7)	
	Hydroelectric Privilege License	privilege tax levied in Section 40-21-56, Code of Alabama 1975, at the rate of two-fifths (2/5) of one mill upon each kilowatt hour of hydroelectric power manufactured and sold during the		
810-6-532	Tax Return	preceding calendar year.	§§40-2A-7(a)(5), 40-21-56	0
810-6-532	Hydroelectric Privilege License Tax Return	(3) The hydroelectric privilege license tax shall be reported and paid on or before September 25 of each year. Every manufacturer and seller of hydroelectric power liable for the tax shall prepare	§§40-2A-7(a)(5), 40-21-56	0
	Hydroelectric Privilege License			v
810-6-532	Tax Return Alabama Drycleaning	(4) The hydroelectric privilege license tax return shall require the following information: (2) The term "department" as used in this rule shall mean the Alabama Department of	§§40-2A-7(a)(5), 40-21-56	0
810-6-533	Environmental Response Trust		§§40-2A-7(a)(5), 22-30-D-6(i)	0
	Alabama Drycleaning	(3) The term "registration fee" as used in this rule shall mean the Alabama Drycleaning Environmental Response Trust Fund fee created in Section 22-30D-6, Code of Ala. 1975, against		
	Fund – Owner Of An	every person owning any abandoned drycleaning facility who suspects contamination or discovers		
	Abandoned Drycleaning	contamination at any abandoned drycleaning facility or against any impacted third party who has		
810-6-533	Facility Or Impacted Third Party.	reported contamination on its real property to the department and who elects to register each contaminated site with the department and the board.	§§40-2A-7(a)(5), 22-30-D-6(i)	0
	Alabama Drycleaning	(4) Section 22-30D-6 creates a registration fee in the amount of five thousand dollars (\$5000) per		
810-6-533	Environmental Response Trust Alabama Drycleaning	year per site on owners of abandoned drycleaning facilities or impacted third parties electing to	§§40-2A-7(a)(5), 22-30-D-6(i)	0
	Environmental Response Trust			
	Fund – Owner Of An Abandoned Drycleaning	(5) The registration fee shall be paid annually by each registered owner of an abandoned drycleaning facility or registered impacted third party to the Department of Revenue on April 1,		
	Facility Or Impacted Third	and shall become delinquent on the 20th day of April. No discount is allowed for timely payment		
810-6-533	Party.	of the registration fee.	§§40-2A-7(a)(5), 22-30-D-6(i)	0
	Alabama Drycleaning Environmental Response Trust			
	Fund – Owner Of An			
	Abandoned Drycleaning Facility Or Impacted Third	(6) Registered owners of abandoned drycleaning facilities or impacted third parties <u>shall</u> submit the registration fee on forms furnished by the Department of Revenue. The payment forms <u>shall</u>		
810-6-533	Party.	require the following information:	§§40-2A-7(a)(5), 22-30-D-6(i)	0
	Alabama Drycleaning Environmental Response Trust			
	Fund – Owner Of An			
	Abandoned Drycleaning	(7) Upon receipt of a registration fee from an owner of an abandoned drycleaning facility or		
810-6-533	Facility Or Impacted Third Party.	impacted third party, the Department of Revenue <u>shall</u> provide a certificate of registration containing the following information:	§§40-2A-7(a)(5), 22-30-D-6(i)	0
	Alabama Drycleaning	(8) The Alabama Drycleaning Environmental Response Trust Fund fee shall be administered and		
810-6-533	Alabama Drycleaning	collected in accordance with the uniform revenue procedures set forth in Chapter 2A of Title 40,	§§40-2A-7(a)(5), 22-30-D-6(i)	0
	Environmental Response Trust	(2) The term "department" as used in this rule <u>shall</u> mean The Alabama Department of		
810-6-534	Fund – Drycleaning Facilities Alabama Drycleaning	Environmental Management (ADEM), or any successor, department, or agency of the state. (3) The term "registration fee" as used in this rule shall mean the Alabama Drycleaning	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-534		Environmental Response Trust Fund fee created in Section 22-30D-6, Code of Ala. 1975, against	§§40-2A-7(a)(5), 22-30-D-6(i)	0
		(4) The term "gross receipts" as used in this rule shall mean all actual receipts, but excluding gross receipts derived from alterations of garments, at a drycleaning facility, valued in money, without		
		any deduction on account of the cost of such operation, the costs of materials used, labor or		
		service costs, interest paid, or any other expenses whatsoever and without any deduction on account of losses including gross receipts derived from wholesale drycleaning and laundering of		
	Alabama Drycleaning	garments, apparel, or fabrics for other drycleaning facilities not owned by the owner or operator;		
810-6-534	Environmental Response Trust Fund – Drycleaning Facilities	but excluding any gross receipts derived from the drycleaning or laundering of garments, apparel, or fabrics owned by the owner or operator.	§§40-2A-7(a)(5), 22-30-D-6(i)	
810-0-334	Alabama Drycleaning	(5)(a) Each owner or operator of an existing drycleaning facility as of May 24, 2000 shall pay an	3340-2A-7 (a)(3), 22-30-D-0(1)	0
810-6-534	Environmental Response Trust	annual registration fee equal to two percent (2%) of the gross receipts earned in Alabama during (5)(b) Each new owner or operator who acquires an existing drycleaning facility after May 24, 2000	§§40-2A-7(a)(5), 22-30-D-6(i)	0
		(5)(b) Each new owner or operator who acquires an existing drycleaning facility after May 24, 2000 shall pay for the first year the owner or operator owns or operates the acquired drycleaning		
		facility, a registration fee equal to two percent (2%) of the gross receipts earned in Alabama by		
		the prior owner or operator during the prior calendar year less whatever sum the prior owner or operator has paid as a registration fee for that same year, not to exceed a total registration fee of		
	L.,	twenty-five thousand dollars (\$25,000). Each new owner or operator shall pay for the second year		
	Alabama Drycleaning Environmental Response Trust	and subsequent years, an annual registration fee equal to two percent (2%) of the gross receipts earned in Alabama during the prior calendar year, not to exceed a total registration fee of twenty-		
810-6-534	Fund – Drycleaning Facilities	five thousand dollars (\$25,000) per year.	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-534	Alabama Drycleaning Environmental Response Trust	(5)(c) Each new owner or operator coming into existence who establishes a new drycleaning facility after May 24, 2000 shall pay a one-time registration fee in the amount of five thousand	§§40-2A-7(a)(5), 22-30-D-6(i)	0
010 0 0 .34	TOTALICA NESPONSE ITUSE	(5)(d) The registration fee shall be paid quarterly by each owner or operator to the Department of	33.0 En ((a)(3), 22.30-0-0(1)	0
	Alabama Drycleaning	Revenue, one-fourth (1/4) on April 1, one-fourth (1/4) on July 1, one-fourth (1/4) on October 1, and one-fourth (1/4) on January 1, and shall be due on or before the nineteenth (19th) day of each		
	Environmental Response Trust	said month. The registration fee shall be paid on forms furnished by the Department of Revenue.		
810-6-534	Fund – Drycleaning Facilities Alabama Drycleaning	No discount is allowed for timely payment of the registration fee.	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-534		(6) Registered owners or operators of drycleaning facilities shall submit the ADEM registration form, the registration fee, and the registration fee payment form to the Department of Revenue.	§§40-2A-7(a)(5), 22-30-D-6(i)	0
	Alabama Drycleaning	(7) Upon receipt of a registration fee from an owner or operator of a drycleaning facility, the		
810-6-534	Environmental Response Trust Fund – Drycleaning Facilities	Department of Revenue <u>shall</u> provide a certificate of registration containing the following information:	§§40-2A-7(a)(5), 22-30-D-6(i)	0
	Alabama Drycleaning			
810-6-534	Environmental Response Trust Fund – Drycleaning Facilities	(7) The certificate of registration <u>shall</u> be conspicuously posted by the owner or operator of the drycleaning facility.	§§40-2A-7(a)(5), 22-30-D-6(i)	0
220 0 3 .34	Alabama Drycleaning	(8) The Alabama Drycleaning Environmental Response Trust Fund fee shall be administered and	33.5 27 7 4/10/10/12 25 0 0(1)	0
810-6-5- 24	Environmental Response Trust Fund – Drycleaning Facilities	collected in accordance with the uniform revenue procedures set forth in Chapter 2A of Title 40, Code of Ala. 1975, along with the procedures outlined in Section 22-30D-6.	6640-24-7(a)(5) 22-30 D 6(i)	0
810-6-534	rana – Dryciedning raciities	(2) The term "registration fee" as used in this rule shall mean the Alabama Drycleaning	§§40-2A-7(a)(5), 22-30-D-6(i)	0
	Alabama Drycleaning	Environmental Response Trust Fund fee created in Section 22-30D-6, Code of Ala. 1975, against		
	Environmental Response Trust Fund – Wholesale Distributors	every wholesale distributor electing to contribute to a drycleaning self-insurance program which will cover the cost to investigate, assess, and, if necessary, remediate sites contaminated by		
810-6-535	Of Drycleaning Agents	drycleaning agents.	§§40-2A-7(a)(5), 22-30-D-6(i)	0

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
Rule Citation	Alabama Drycleaning	Regulatory Text	Statutory Authorty	Regulatory Restrictions
	Environmental Response Trust			
		(3) The term "department" as used in this rule shall mean the Alabama Department of		
810-6-535 810-6-535	Of Drycleaning Agents Alabama Drycleaning	Environmental Management (ADEM), or any successor, department, or agency of the state. (5) The registration fee shall be paid annually by each wholesale distributor to the Department of	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-535	Alabama Drycleaning	(6) Registered wholesale distributors shall submit the registration form provided by the	9940-2A-7(a)(5), 22-30-D-6(I)	0
	Environmental Response Trust			
	Fund – Wholesale Distributors			
810-6-535	Of Drycleaning Agents	of Revenue. The payment forms shall require the following information:	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-535	Alabama Drycleaning	(7) Upon receipt of a registration fee from a wholesale distributor, the Department of Revenue	§§40-2A-7(a)(5), 22-30-D-6(i)	0
	Alabama Drycleaning Environmental Response Trust			
	Fund – Wholesale Distributors			
810-6-535	Of Drycleaning Agents	(7) The certificate of registration shall be conspicuously posted by the wholesale distributor.	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-535	Alabama Drycleaning	(8) The Alabama Drycleaning Environmental Response Trust Fund fee shall be administered and	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-536 810-6-536	Prepaid Wireless 9-1-1 Charge Prepaid Wireless 9-1-1 Charge	(2)(d)(2) <u>Must</u> be paid for in advance of the usage. (4) All sellers, including retailers and CMRS service providers, making sales of prepaid wireless	§§11-98-1, 11-98-5.3, 40-1-44, 40-2A-7(a)(5),	0
810-0-330	Frepaid Wireless 3-1-1 Charge	(5) The 9-1-1 Charge must be collected on each prepaid retail transaction regardless of whether	§§11-98-1, 11-98-5.3, 40-1-44, 40-2A-7(a)(5),	0
		the prepaid wireless telephone service is purchased in person, by telephone, through the Internet		
810-6-536	Prepaid Wireless 9-1-1 Charge	or by any other method by a consumer in Alabama.	§§11-98-1, 11-98-5.3, 40-1-44, 40-2A-7(a)(5),	0
810-6-536	Prepaid Wireless 9-1-1 Charge		§§11-98-1, 11-98-5.3, 40-1-44, 40-2A-7(a)(5),	0
		(7) The 9-1-1 Charge collected on prepaid wireless service will be reported by the seller on a form entitled "Prepaid Wireless 9-1-1 Return." Sellers are required to file Chapter 810-6-5 Revenue		
		Revised 11/14/22 6-5-116 their Prepaid Wireless 9-1-1 Returns electronically through the		
		department's online filing system, unless a waiver has been granted by the commissioner due to		
810-6-536	Prepaid Wireless 9-1-1 Charge	special circumstances.	§§11-98-1, 11-98-5.3, 40-1-44, 40-2A-7(a)(5),	40-2A-11, 40-23-1
810-6-536	Prepaid Wireless 9-1-1 Charge	(8) The 9-1-1 Charge on prepaid wireless telephone service is the liability of the consumer and not	§§11-98-1, 11-98-5.3, 40-1-44, 40-2A-7(a)(5),	0
]		(9) An allowance or discount of 4% of the 9-1-1 Charge collected, or deemed to be collected, on		
810-6-536	Prepaid Wireless 9-1-1 Charge	sales of prepaid wireless telephone service <u>may</u> be deducted on the return and retained by the seller.	§§11-98-1, 11-98-5.3, 40-1-44, 40-2A-7(a)(5),	0
520 0 5 .50	,,a.aaaaaaaaa	(10) §11-98-5.3 provides that the department shall administer the 9-1-1 Charge on prepaid	3322 30 1, 11 30 3.0, 40 1 44, 40 2n-7(a)(3),	
		wireless telephone service under the same provisions and procedures applicable to the		
		administration of state sales tax, which include the provisions in Chapter 1, Chapter 2A, and		
810-6-536	Prepaid Wireless 9-1-1 Charge	Chapter 23 of Title 40.	§§11-98-1, 11-98-5.3, 40-1-44, 40-2A-7(a)(5),	0
		(11) All persons selling prepaid wireless telephone service to consumers in Alabama <u>must</u> apply for a Prepaid Wireless 9-1-1 Charge account number by contacting the department either online		
810-6-536	Prepaid Wireless 9-1-1 Charge	or through the Entity Registration Unit.	§§11-98-1, 11-98-5.3, 40-1-44, 40-2A-7(a)(5),	0
		(14)(b) A sale of a minimal amount of service, sold for a single, non-itemized price as part of the		
		purchase of a wireless communications device, the seller may elect not to apply the Prepaid		
		Wireless 9-1-1 charge to the initial transaction. For these purposes, a service allotment		
810-6-536	Prepaid Wireless 9-1-1 Charge	denominated as 10 minutes or less, or \$5 or less, is a minimal amount. If the seller elects to collect such charge, it must be reported with other prepaid communication charges.	§§11-98-1, 11-98-5.3, 40-1-44, 40-2A-7(a)(5),	0
010 0 3 .50		(14)(c) The seller is required to maintain records to verify that transactions on which the Prepaid	3311 30 1, 11 30 3.3, 10 1 11, 10 25 7 (0)(3),	
810-6-536	Prepaid Wireless 9-1-1 Charge		§§11-98-1, 11-98-5.3, 40-1-44, 40-2A-7(a)(5),	0
810-6-536	Prepaid Wireless 9-1-1 Charge		§§11-98-1, 11-98-5.3, 40-1-44, 40-2A-7(a)(5),	0
910 6 F 36 01	Sales Of Prepaid Wireless Service	(2)(a) Prepaid wireless service. Mobile telecommunications service, which must be paid for in advance and that is sold in predetermined units or dollars of which the number declines with use	\$\$40.24.7(a)(E), 40.22.1(12), 40.22.1(14), 40.	0
810-6-536.01	Service	(3)(c) The sale of prepaid wireless service that is not evidenced by a physical card constitutes the	§§40-2A-7(a)(5), 40-23-1(13), 40-23-1(14) 40-	0
		sale of a prepaid authorization number, including but not limited to, real time downloads, real		
	Sales Of Prepaid Wireless	time reloads, recharges, or other means that may be manually, electronically, or otherwise		
810-6-536.01	Service	entered.	§§40-2A-7(a)(5), 40-23-1(13), 40-23-1(14) 40-	0
		(4) Transactions Exempt from Sales Tax or Use Tax. For transactions that occurred prior to July 1, 2014, for which the consumer did not receive from the retailer either an authorization number or		
		a physical card, neither the Department nor local tax officials may seek payment for sales tax not		
		collected. This provision does not apply to audits that began or assessments that were entered		
		prior to July 1, 2014. With regard to such transactions in which sales tax was collected and		
810-6-536.01	Sales Of Prepaid Wireless Service	remitted, neither the taxpayer nor the entity remitting sales tax shall have the right to seek a refund of such tax.	§§40-2A-7(a)(5), 40-23-1(13), 40-23-1(14) 40-	0
810-0-330.01	JEI VICE			
	Procedures For Beer And		3340 2A 7(0)(3), 40 23 1(13), 40 23 1(14) 40	J.
	Procedures For Beer And Wine Distributors Reporting	(2) The WRAP requires that each licensed beer or wine distributor (seller) shall report sales of any	3340 28 7 (8)(3), 40 23 1(13), 40 23 1(14) 40	J
	Wine Distributors Reporting Sales Of Beer And Wine For	(2) The WRAP requires that each licensed beer or wine distributor (seller) shall report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was		
810-6-537	Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State	(2) The WRAP requires that each licensed beer or wine distributor (seller) <u>shall</u> report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was claimed at the time of the sale.	\$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-	0
810-6-537	Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And	(2) The WRAP requires that each licensed beer or wine distributor (seller) <pre>shall</pre> report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was claimed at the time of the sale. (4) The informational report shall be due on or before the 20th day of the month next succeeding.		0
810-6-537	Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State	(2) The WRAP requires that each licensed beer or wine distributor (seller) <u>shall</u> report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was claimed at the time of the sale.		0
810-6-537 810-6-537	Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State	(2) The WRAP requires that each licensed beer or wine distributor (seller) shall report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was claimed at the time of the sale. (4) The informational report shall be due on or before the 20th day of the month next succeeding the month in which sales occur. The first informational report due to be filed electronically shall		0
010 0 3 .37	Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And	(2) The WRAP requires that each licensed beer or wine distributor (seller) shall report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was claimed at the time of the sale. (4) The informational report shall be due on or before the 20th day of the month next succeeding the month in which sales occur. The first informational report due to be filed electronically shall be for sales occurring on or after July 1, 2018. The department shall provide an electronic filing mechanism for submission of the informational report to the department.	§§40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-	0
010 0 3 .37	Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting	(2) The WRAP requires that each licensed beer or wine distributor (seller) shall report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was claimed at the time of the sale. (4) The informational report shall be due on or before the 20th day of the month next succeeding the month in which sales occur. The first informational report due to be filed electronically shall be for sales occurring on or after July 1, 2018. The department shall provide an electronic filing mechanism for submission of the informational report to the department. (5) If a seller fails to properly file the required informational report in good faith with the	§§40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-	0
810-6-537	Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And	(2) The WRAP requires that each licensed beer or wine distributor (seller) shall report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was claimed at the time of the sale. (4) The informational report shall be due on or before the 20th day of the month next succeeding the month in which sales occur. The first informational report due to be filed electronically shall be for sales occurring on or after July 1, 2018. The department shall provide an electronic filing mechanism for submission of the informational report to the department. (5) If a seller fails to properly file the required informational report in good faith with the department on or before the prescribed date, the following penalties shall apply on or after	§§40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- §§40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-	0
010 0 3 .37	Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For	(2) The WRAP requires that each licensed beer or wine distributor (seller) shall report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was claimed at the time of the sale. (4) The informational report shall be due on or before the 20th day of the month next succeeding the month in which sales occur. The first informational report due to be filed electronically shall be for sales occurring on or after July 1, 2018. The department shall provide an electronic filing mechanism for submission of the informational report to the department. (5) If a seller fails to properly file the required informational report in good faith with the	§§40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-	0
810-6-537	Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine Distributors Reporting Sales Of Beer And Wine Distributors Reporting Sales Of Beer And Wine Distributors Reporting Forcedures For Beer And Wine Distributors Reporting	(2) The WRAP requires that each licensed beer or wine distributor (seller) shall report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was claimed at the time of the sale. (4) The informational report shall be due on or before the 20th day of the month next succeeding the month in which sales occur. The first informational report due to be filed electronically shall be for sales occurring on or after July 1, 2018. The department shall provide an electronic filing mechanism for submission of the informational report to the department. (5) If a seller fails to properly file the required informational report in good faith with the department on or before the prescribed date, the following penalties shall apply on or after January 1, 2019, and each reporting period thereafter: (5)(a) The first violation shall result in a written notice from the department advising the seller of	§§40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- §§40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-	0
810-6-537 810-6-537	Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine Distributors Reporting Sales Of Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State	(2) The WRAP requires that each licensed beer or wine distributor (seller) shall report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was claimed at the time of the sale. (4) The informational report shall be due on or before the 20th day of the month next succeeding the month in which sales occur. The first informational report due to be filed electronically shall be for sales occurring on or after July 1, 2018. The department shall provide an electronic filing mechanism for submission of the informational report to the department. (5) If a seller fails to properly file the required informational report in good faith with the department on or before the prescribed date, the following penalties shall apply on or after January 1, 2019, and each reporting period thereafter: (5)(a) The first violation shall result in a written notice from the department advising the seller of the non-compliance and the penalty for future non-compliance if the report is not filed within	\$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-	0
810-6-537	Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State	(2) The WRAP requires that each licensed beer or wine distributor (seller) shall report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was claimed at the time of the sale. (a) The informational report shall be due on or before the 20th day of the month next succeeding the month in which sales occur. The first informational report due to be filed electronically shall be for sales occurring on or after July 1, 2018. The department shall provide an electronic filing mechanism for submission of the informational report to the department. (5) If a seller fails to properly file the required informational report in good faith with the department on or before the prescribed date, the following penalties shall apply on or after January 1, 2019, and each reporting period thereafter: (5)(a) The first violation shall result in a written notice from the department advising the seller of the non-compliance and the penalty for future non-compliance if the report is not filed within thirty (30) days.	§§40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- §§40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-	0
810-6-537 810-6-537	Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Resale In This State Procedures For Beer And	(2) The WRAP requires that each licensed beer or wine distributor (seller) shall report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was claimed at the time of the sale. (4) The informational report shall be due on or before the 20th day of the month next succeeding the month in which sales occur. The first informational report due to be filed electronically shall be for sales occurring on or after July 1, 2018. The department shall provide an electronic filing mechanism for submission of the informational report to the department. (5) If a seller fails to properly file the required informational report in good faith with the department on or before the prescribed date, the following penalties shall apply on or after January 1, 2019, and each reporting period thereafter: (5)(a) The first violation shall result in a written notice from the department advising the seller of the non-compliance and the penalty for future non-compliance if the report is not filed within thirty (30) days. (5)(b) The second violation shall result in a penalty not to exceed five hundred dollars (\$500). This	\$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-	0
810-6-537 810-6-537	Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State	(2) The WRAP requires that each licensed beer or wine distributor (seller) shall report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was claimed at the time of the sale. (a) The informational report shall be due on or before the 20th day of the month next succeeding the month in which sales occur. The first informational report due to be filed electronically shall be for sales occurring on or after July 1, 2018. The department shall provide an electronic filing mechanism for submission of the informational report to the department. (5) If a seller fails to properly file the required informational report in good faith with the department on or before the prescribed date, the following penalties shall apply on or after January 1, 2019, and each reporting period thereafter: (5)(a) The first violation shall result in a written notice from the department advising the seller of the non-compliance and the penalty for future non-compliance if the report is not filed within thirty (30) days.	\$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-	0
810-6-537 810-6-537	Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine For Resale In This State Procedures For Beer And Wine For Resale In This State Procedures For Beer And Wine For Resale In This State This State Procedures This State Procedures This State Procedures This State This St	(2) The WRAP requires that each licensed beer or wine distributor (seller) shall report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was claimed at the time of the sale. (4) The informational report shall be due on or before the 20th day of the month next succeeding the month in which sales occur. The first informational report due to be filed electronically shall be for sales occurring on or after July 1, 2018. The department shall provide an electronic filing mechanism for submission of the informational report to the department. (5) If a seller fails to properly file the required informational report in good faith with the department on or before the prescribed date, the following penalties shall apply on or after January 1, 2019, and each reporting period thereafter: (5)(a) The first violation shall result in a written notice from the department advising the seller of the non-compliance and the penalty for future non-compliance if the report is not filed within thirty (30) days. (5)(b) The second violation shall result in a penalty not to exceed five hundred dollars (5500). This penalty will apply if a delinquent report is not properly filed within thirty (30) days of the first	\$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-	0
810-6-537 810-6-537	Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Resale In This State Procedures For Beer And Procedures For	(2) The WRAP requires that each licensed beer or wine distributor (seller) shall report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was claimed at the time of the sale. (a) The informational report shall be due on or before the 20th day of the month next succeeding the month in which sales occur. The first informational report due to be filed electronically shall be for sales occurring on or after July 1, 2018. The department shall provide an electronic filing mechanism for submission of the informational report to the department. (5) If a seller fails to properly file the required informational report in good faith with the department on or before the prescribed date, the following penalties shall apply on or after January 1, 2019, and each reporting period thereafter: (5)(a) The first violation shall result in a written notice from the department advising the seller of the non-compliance and the penalty for future non-compliance if the report is not filed within thirty (30) days. (5)(b) The second violation shall result in a penalty not to exceed five hundred dollars (\$500). This penalty will apply if a delinquent report is not properly filed within thirty (30) days of the first notice provided under this paragraph or if a report was not properly filed for any period	\$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-	0
810-6-537 810-6-537	Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State	(2) The WRAP requires that each licensed beer or wine distributor (seller) shall report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was claimed at the time of the sale. (a) The informational report shall be due on or before the 20th day of the month next succeeding the month in which sales occur. The first informational report due to be filed electronically shall be for sales occurring on or after July 1, 2018. The department shall provide an electronic filing mechanism for submission of the informational report to the department. (5) If a seller fails to properly file the required informational report in good faith with the department on or before the prescribed date, the following penalties shall apply on or after January 1, 2019, and each reporting period thereafter: (5)(a) The first violation shall result in a written notice from the department advising the seller of the non-compliance and the penalty for future non-compliance if the report is not filed within thirty (30) days. (5)(b) The second violation shall result in a penalty not to exceed five hundred dollars (\$500). This penalty will apply if a delinquent report is not properly filed within thirty (30) days of the first notice provided under this paragraph or if a report was not properly filed for any period subsequent to one for which a first notice was previously issued.	\$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-	0
810-6-537 810-6-537 810-6-537	Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Resale In This State Procedures For Beer And Procedures For	(2) The WRAP requires that each licensed beer or wine distributor (seller) shall report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was claimed at the time of the sale. (a) The informational report shall be due on or before the 20th day of the month next succeeding the month in which sales occur. The first informational report due to be filed electronically shall be for sales occurring on or after July 1, 2018. The department shall provide an electronic filing mechanism for submission of the informational report to the department. (5) If a seller fails to properly file the required informational report in good faith with the department on or before the prescribed date, the following penalties shall apply on or after January 1, 2019, and each reporting period thereafter: (5)(a) The first violation shall result in a written notice from the department advising the seller of the non-compliance and the penalty for future non-compliance if the report is not filed within thirty (30) days. (5)(b) The second violation shall result in a penalty not to exceed five hundred dollars (\$500). This penalty will apply if a delinquent report is not properly filed within thirty (30) days of the first notice provided under this paragraph or if a report was not properly filed for any period	\$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-	0
810-6-537 810-6-537	Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State	(2) The WRAP requires that each licensed beer or wine distributor (seller) shall report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was claimed at the time of the sale. (4) The informational report shall be due on or before the 20th day of the month next succeeding the month in which sales occur. The first informational report due to be filed electronically shall be for sales occurring on or after July 1, 2018. The department shall provide an electronic filing mechanism for submission of the informational report to the department. (5) If a seller fails to properly file the required informational report in good faith with the department on or before the prescribed date, the following penalties shall apply on or after January 1, 2019, and each reporting period thereafter: (5)(a) The first violation shall result in a written notice from the department advising the seller of the non-compliance and the penalty for future non-compliance if the report is not filed within thirty (30) days. (5)(b) The second violation shall result in a penalty not to exceed five hundred dollars (\$500). This penalty will apply if a delinquent report is not properly filed within thirty (30) days of the first notice provided under this paragraph or if a report was not properly filed for any period subsequent to one for which a first notice was previously issued. (5)(c) The third and each subsequent violation shall result in a penalty not to exceed one	\$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-	0
810-6-537 810-6-537 810-6-537	Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State	(2) The WRAP requires that each licensed beer or wine distributor (seller) shall report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was claimed at the time of the sale. (4) The informational report shall be due on or before the 20th day of the month next succeeding the month in which sales occur. The first informational report due to be filed electronically shall be for sales occurring on or after July 1, 2018. The department shall provide an electronic filling mechanism for submission of the informational report to the department. (5) If a seller fails to properly file the required informational report in good faith with the department on or before the prescribed date, the following penalties shall apply on or after January 1, 2019, and each reporting period thereafter: (5)(a) The first violation shall result in a written notice from the department advising the seller of the non-compliance and the penalty for future non-compliance if the report is not filed within thirty (30) days. (5)(b) The second violation shall result in a penalty not to exceed five hundred dollars (\$500). This penalty will apply if a delinquent report is not properly filed within thirty (30) days of the first notice provided under this paragraph or if a report was not properly filed for any period subsequent to one for which a first notice was previously issued. (5)(c) The third and each subsequent violation shall result in a penalty not to exceed one thousand dollars (\$1,000). (6) A licensed beer or wine distributor who donated beer or wine in the same manner as a retailer making a gift pursuant to \$40-23-1(f) shall not be required to report such transaction on the	\$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-	0
810-6-537 810-6-537 810-6-537	Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State Procedures For Beer And Resale In This State Procedures For Beer And	(2) The WRAP requires that each licensed beer or wine distributor (seller) shall report sales of any beer or wine made to licensees for which an exemption from sales or use tax collection was claimed at the time of the sale. (a) The informational report shall be due on or before the 20th day of the month next succeeding the month in which sales occur. The first informational report due to be filed electronically shall be for sales occurring on or after July 1, 2018. The department shall provide an electronic filing mechanism for submission of the informational report to the department. (5) If a seller fails to properly file the required informational report in good faith with the department on or before the prescribed date, the following penalties shall apply on or after January 1, 2019, and each reporting period thereafter: (5)(a) The first violation shall result in a written notice from the department advising the seller of the non-compliance and the penalty for future non-compliance if the report is not filed within thirty (30) days. (5)(b) The second violation shall result in a penalty not to exceed five hundred dollars (\$500). This penalty will apply if a delinquent report is not properly filed within thirty (30) days of the first notice provided under this paragraph or if a report was not properly filed for any period subsequent to one for which a first notice was previously issued. (5)(c) The third and each subsequent violation shall result in a penalty not to exceed one thousand dollars (\$1,000). (6) A licensed beer or wine distributor who donated beer or wine in the same manner as a retailer	\$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23- \$\$40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-	0

				# of Discretionary
Rule Citation	Short Description Tobacco Tax - Administration	Regulatory Text	Statutory Authoity	Regulatory Restrictions
	And Enforcement Of The			
İ	Provisions Of The Alabama			
	Tobacco Tax Act Insofar As It			
	Relates To Damaged Cigarettes And Other	(1) By order of the Commissioner of Revenue on the 24th day of March 1970, the following tobacco tax rule is effective. In all cases where cigarettes and other tobacco products as are		
	Damaged Tobacco Products	described in Title 40-25-2, as amended, Code of Ala. 1975, are damaged while in the custody of		
	While Being Transported Or	any warehouseman or carrier and such damaged products, or the delivery thereof are refused by		
	While In The Custody Of Warehousemen Or Carriers,	the wholesaler or consignee, the warehouseman or carrier, as the case might be, may sell such damaged products without first affixing the required tobacco tax stamps when such sales are		
	And Particularly As To How	made to a licensed wholesaler who has a stamping permit issued by the Department of Revenue		
	Such Damaged Products Are	under Title 40-40-25-5 and 40-25-1, Code of Ala. 1975. Where such cigarettes and other tobacco		
	To Be Stamped And The Tax Thereon Is To Be Paid Where	products are damaged to such an extent that they are unfit for consumption then they shall be destroyed by the warehouseman or carrier involved, and the destruction of such products shall be		
	They Are Sold Or How Such	accomplished in all such cases in the presence of an examiner or other agent of the State		
	Damaged Products Might	Department of Revenue, who shall make a full report to the Department concerning the same.		
810-7-101	Otherwise Be Disposed Of. Tobacco Tax - Administration	Otherwise the tax on said products shall be due.	§40-25-10	0
	And Enforcement Of The			
	Provisions Of The Alabama			
	Tobacco Tax Act Insofar As It Relates To Damaged			
	Cigarettes And Other			
	Damaged Tobacco Products			
	While Being Transported Or While In The Custody Of			
	Warehousemen Or Carriers,			
	And Particularly As To How			
	Such Damaged Products Are To Be Stamped And The Tax			
	Thereon Is To Be Paid Where			
	They Are Sold Or How Such			
810-7-101	Damaged Products Might Otherwise Be Disposed Of.	(2) In all other instances, the warehouseman or carrier involved <u>must</u> immediately stamp and pay the tobacco tax on such products.	§40-25-10	0
010 / 1.01	Tobacco Tax - Administration		3.0 23 10	0
	And Enforcement Of The			
	Provisions Of The Alabama Tobacco Tax Act Insofar As It			
	Relates To Damaged			
	Cigarettes And Other			
	Damaged Tobacco Products While Being Transported Or			
	While In The Custody Of			
	Warehousemen Or Carriers,			
	And Particularly As To How Such Damaged Products Are			
	To Be Stamped And The Tax			
	Thereon Is To Be Paid Where	(3) In cases where such damaged products are sold by the warehouseman or carrier to a licensed		
	They Are Sold Or How Such	wholesaler as above referred to, then the warehouseman or carrier involved must immediately		
810-7-101	Damaged Products Might Otherwise Be Disposed Of.	make a full report of same to the State Department of Revenue and shall furnish to the Department copies of all invoices or other records of such sales.	§40-25-10	0
	Tobacco Tax Rules Applicable	(a) Purchases. All untaxed tobacco products handled by a canteen must be purchased from and		
810-7-103	To National Guard Canteens. Tobacco Tax Rules Applicable	delivered by a wholesale tobacco distributor duly qualified with the State Department of Revenue. (b) Sales. Sales of unstamped tobacco products shall be limited to the quantity covered in the	§40-25-15(e)	0
810-7-103	To National Guard Canteens.	regulations of the Adjutant General.	§40-25-15(e)	0
810 7 1 03	Tobacco Tax Rules Applicable To National Guard Canteens.	(c) Records. Full and complete records covering each purchase of unstamped tobacco products	\$40.35.15(a)	0
810-7-103	To National Guard Canteens.	must be kept by the canteen. The pink copy of the tax exemption certificate which remains in the (d) Monthly Reports. All canteens shall be required to file a monthly report on or before the 10th	§40-25-15(e)	U
		of the following month, whether such canteen made any purchases of unstamped tobacco		
		products or not. This report shall show the date, invoice number, wholesale tobacco distributor,		
		as well as the total number of cartons of cigarettes, boxes of cigars, etc. covered by each purchase. In addition, the state tax value of these tobacco products must be shown on this report		
		as well as the strength of the unit. The report must be accompanied by the yellow duplicate		
	Tohassa Tau Bulan 4	copies of the tax exemption certificates issued to the wholesaler at the time of purchase. The		
810-7-103	Tobacco Tax Rules Applicable To National Guard Canteens.	monthly report forms are mailed periodically and additional tax exemption certificates will be furnished upon request as they are needed.	§40-25-15(e)	0
	Refund For Tobacco Products	In order for a wholesaler to receive a refund for tobacco products returned to and destroyed by		
810-7-104	Destroyed By A	the manufacturer, the following information <u>must</u> be provided to the Department of Revenue: Upon receipt and approval of the required documentation, the department will refund to the	§§40-2A-7(a)(5), 40-25-10, 40-25-15(e)	0
	Refund For Tobacco Products	wholesaler the value of the applicable tax due on the destroyed tobacco products. If a subsequent		
910 7 1 04	Destroyed By A Manufacturer.	audit determines that this refund was issued in error, the wholesaler shall be liable for the	8840 24 7(a)/E) 40 25 40 40 25 45/-\	0
810-7-104	Manufacturer. Tobacco Administration	applicable tax plus penalties and interest Salesmen shall be informed of the illegality of transferring unstamped tobacco between	§§40-2A-7(a)(5), 40-25-10, 40-25-15(e)	0
810-7-105	Concerning Manufacturers	wholesalers and transporting unstamped products in their automobiles. Manufacturers shall be	§§40-2A-7(a)(5), 40-25-10, 40-12-72, 40-12-73	0
	Tobacco Administration	Persons transporting and distributing tobacco products within the State of Alabama who have not obtained a privilege license as prescribed in Title 40, Chapter 12, Section 72 and 73, must secure a		
	Concerning Manufacturers	transporter's permit from the Department of Revenue as per the provisions of §40-25-19, Code of		
810-7-105	And Their Salesmen	Ala. 1975, before transporting or distributing any tobacco products.	§§40-2A-7(a)(5), 40-25-10, 40-12-72, 40-12-7	0
810-7-107	Computing Tobacco Tax On Give-Away Sample Cigarettes	All cigarettes and other tobacco products distributed as samples, gratis or for promotional reasons shall be taxed in accordance with the provisions of §40-25-2(a) and §40-25-2.1, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-25-2.1(i), 40-25-10	0
210 / 1.0/	Procedure For Reporting And	(1) The license or privilege tax specified in Code Section 40-25-2 on all tobacco products other	55.2.2.7.(5)(5)) 10 23 2.1(1), 40 23 10	
	Payment Of Tobacco Taxes	than cigarettes shall be paid on all purchases or receipts by any qualified wholesale distributor or		
810-7-108	On Tobacco Products Other Than Cigarettes.	retailer and any other person, firm, corporation, club or association within the State of Alabama when received for the purpose of selling, storing or distributing the tobacco products.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2(0
	Procedure For Reporting And	(2) Payment of the tax due, if any, and a report, on a form prescribed by the Department, shall be	33.2 27.7(0)(2), 10 23 1, 70 23 2(0), 40-23-2(0
810-7-108	Payment Of Tobacco Taxes	filed with the Department on or before the twentieth day of each calendar month showing all	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2(0
	Procedure For Reporting And Payment Of Tobacco Taxes			
	On Tobacco Products Other	(3) Payments <u>may</u> be by cash, check, electronic funds transfer (subject to the electronic funds		
810-7-108	Than Cigarettes.	transfer provisions), or any other legal tender.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2(0
	Procedure For Reporting And Payment Of Tobacco Taxes	(4) The full amount of tax due shall be paid to the State Department of Revenue in the manner		
	On Tobacco Products Other	and time allowed above without any discount or offset being allowed, except for tobacco		
810-7-108	Than Cigarettes.	products returned to the manufacturer for credit as described herein.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2(0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text [5] Qualified wholesalers whose tobacco products are returned to the manufacturer or destroyed	Statutory Authoity	Regulatory Restrictions
		by the manufacturer's representative due to such products becoming unfit for use or consumption or unsaleable, before or after distribution, shall be allowed a credit on their monthly		
	Procedure For Reporting And	tax report only in the month in which proper documentation is received from the manufacturer.		
	Payment Of Tobacco Taxes On Tobacco Products Other	The following documents are required to substantiate credits: an original affidavit from the manufacturer, credit memorandum and a copy of the qualified wholesaler's invoice to the		
810-7-108	Than Cigarettes.	manufacturer, and such other documentation as the Department of Revenue may require. (7) Every manufacturer, distributor, and importer shall file with the Department of Revenue a	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2	0
		report concerning all sales, releases and deliveries of tobacco products to qualified wholesalers		
	Procedure For Reporting And Payment Of Tobacco Taxes	and retailers of this state made or authorized by such manufacturer, distributor or importer during the preceding calendar month. Such manufacturer, distributor or importer shall also file a report		
040.74.00	On Tobacco Products Other	each month showing all shipments of tobacco products from a point outside this state into this	CC40 24 7/ VEV 40 25 4 40 25 2/ V 40 25 2	
810-7-108	Than Cigarettes. Procedure For Reporting And	state during the preceding calendar month.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2	0
	Payment Of Tobacco Taxes On Tobacco Products Other	(7)(a) The report required from manufacturers, distributors or importers shall provide the		
810-7-108	Than Cigarettes. Procedure For Reporting And	following information concerning each sale, release or delivery:	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2	0
	Payment Of Tobacco Taxes			
810-7-108	On Tobacco Products Other Than Cigarettes.	(7)(b) Each manufacturer, distributor or importer <u>shall</u> file the monthly report with the Department of Revenue by the last day of each calendar month.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2	0
	Procedure For Reporting And		(a)	
	Payment Of Tobacco Taxes On Tobacco Products Other	(8) The regulations relating to the taxation and reporting for tobacco products other than cigarettes shall pertain to county taxation of tobacco products other than cigarettes with the		
810-7-108	Than Cigarettes. Procedure For Reporting And	following exceptions: (8)(a) The tax prescribed by a county shall be paid on all sales of tobacco products other than	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2	0
	Payment Of Tobacco Taxes	cigarettes by any qualified wholesaler or retailer or any other person, firm, corporation, club or		
810-7-108	On Tobacco Products Other Than Cigarettes.	association by the twentieth of the next calendar month following the month in which such sales occur.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2	0
	Procedure For Reporting And Payment Of Tobacco Taxes	(8)(b) Any tobacco products returned to the manufacturer as provided in subparagraph (5) above. In addition to the documents enumerated in subparagraph (5), an authentic credit invoice or		
010 7 1 00	On Tobacco Products Other Than Cigarettes.	memorandum initiated by the qualified wholesaler to the purchaser of said products shall be provided.	\$\$40.24.7/-\/E\ 40.25.4.40.25.2/- 40.25.2	
810-7-108	Procedure For Reporting And	provided.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2	U
	Payment Of County Tobacco Taxes On Cigarettes And	(1) The license or privilege tax specified in all legislative acts, heretofore or hereafter enacted, regarding county tobacco taxes on cigarettes, which are to be administered and collected by the		
	Submission Of Tobacco	Alabama Department of Revenue, shall be paid on all sales by any qualified wholesale distributor		
810-7-109	Reports And Registration Requirements	or retailer and any other person, firm, corporation, club or association within the State of Alabama, when such sales of cigarettes are made into said counties.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2,	0
	Procedure For Reporting And Payment Of County Tobacco			
	Taxes On Cigarettes And	(2) State-administered county cigarette tax shall be paid by affixing stamps. To obtain state-		
	Submission Of Tobacco Reports And Registration	administered county revenue stamps, each wholesaler or distributor shall complete and submit to the Department of Revenue an order for county cigarette stamps via the Department's online		
810-7-109	Requirements	portal. Orders shall be on the cash basis only. (4) A report, on a form prescribed by the Department, shall be filed with the Department on or	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2,	0
	Procedure For Reporting And	before the twentieth (20th) day of each calendar month showing all sales of cigarettes into said		
	Payment Of County Tobacco Taxes On Cigarettes And	counties, stamp purchases, and inventories for the preceding calendar month. A copy of the report shall be maintained by the taxpayer, along with proper documentation which adequately		
	Submission Of Tobacco Reports And Registration	differentiates and substantiates the amount of tax paid and all deductions, exemptions, or credits claimed for each reporting period by county. Failure to receive a report form does not relieve the		
810-7-109	Requirements	taxpayer from filing a report on or before the due date.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2,	0
	Procedure For Reporting And Payment Of County Tobacco	(5) The full amount of tax due and the required report shall be paid and filed with the Alabama		
	Taxes On Cigarettes And Submission Of Tobacco	Department of Revenue, in the manner and time allowed above without any offset being allowed, except for tobacco products returned to the manufacturer for credit as described herein.		
	Reports And Registration	Insufficient tax payments or reports not timely filed shall result in the loss of discount previously		
810-7-109	Requirements	allowed and imposition of applicable penalties and interest. (6) Qualified wholesalers whose tobacco products are returned to the manufacturer, or destroyed	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2	0
	Procedure For Reporting And Payment Of County Tobacco	by the manufacturer's representative, due to such products becoming unfit for use or consumption after distribution, shall be allowed a refund. The following documents are required		
	Taxes On Cigarettes And	to substantiate refunds: an original affidavit from the manufacturer, a credit memorandum, an		
	Submission Of Tobacco Reports And Registration	authentic credit invoice or memorandum initiated by the qualified wholesaler to the purchaser of said products, and a copy of the qualified wholesaler's invoice to the manufacturer, and such		
810-7-109	Requirements	other documentation as the Department of Revenue may require. (8) Every manufacturer, distributor (including a delivery seller), and importer shall file with the	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2,	0
	December 5 2	Alabama Department of Revenue reports concerning all sales, releases, and deliveries of tobacco		
	Procedure For Reporting And Payment Of County Tobacco	products and Electronic Nicotine Delivery Systems (ENDS) to qualified wholesalers, retailers, and consumers of this state made or authorized by such manufacturer, distributor (including a delivery		
	Taxes On Cigarettes And Submission Of Tobacco	seller), or importer during the preceding calendar month. Such manufacturer, distributor (including a delivery seller), or importer shall also file reports each month showing all shipments of		
	Reports And Registration	tobacco and ENDS products from a point outside this state into this state during the preceding		
810-7-109	Requirements Procedure For Reporting And	calendar month.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2,	0
	Payment Of County Tobacco Taxes On Cigarettes And			
	Submission Of Tobacco	10/ 15 11:		
810-7-109	Reports And Registration Requirements	(8)(a) Entities required to file a monthly manufacturer's report <u>shall</u> provide the following information concerning each sale, release, or delivery:	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2,	. 0
	Procedure For Reporting And Payment Of County Tobacco			
	Taxes On Cigarettes And			
	Submission Of Tobacco Reports And Registration	(8)(b) Entities required to file a monthly Jenkins Act report <u>shall</u> provide the following information		
810-7-109	Requirements Procedure For Reporting And	concerning each sale, release, or delivery:	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2,	0
	Payment Of County Tobacco			
	Taxes On Cigarettes And Submission Of Tobacco	(8)(c) Each manufacturer, distributor (including a delivery seller), or importer shall file the monthly reports with the Department of Revenue no later than the 10th day of the month, covering each		
910 7 1 00	Reports And Registration	and every shipment of cigarettes, smokeless tobacco, or ENDS made during the previous calendar	8840 24 7(a)(E) 40 3E 4 40 3E 3(-) 40 3E 3	
810-7-109	Requirements	month.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2,	. 0

				# of Discretionary
Rule Citation	Short Description Procedure For Reporting And	Regulatory Text	Statutory Authoity	Regulatory Restrictions
	Payment Of County Tobacco			
	Taxes On Cigarettes And Submission Of Tobacco	(OVA) The second data submitted about to in the format according to the December of		
	Reports And Registration	(8)(d) The report data submitted shall be in the format prescribed by the Department. Manufacturers, distributors (including delivery sellers), and importers may submit the data via		
810-7-109	Requirements	paper form or electronically.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2,	0
	Procedure For Reporting And	(9) Any person who sells, transfers, or ships for profit cigarettes or smokeless tobacco in interstate commerce, whereby such cigarettes or smokeless tobacco are shipped into a State, locality, or		
	Payment Of County Tobacco	Indian country of an Indian tribe taxing the sale or use of cigarettes or smokeless tobacco, or who		
	Taxes On Cigarettes And Submission Of Tobacco	advertises or offers for such a sale, transfer, or shipment shall register to distribute cigarettes or smokeless tobacco products into Alabama, and obtain a registered agent for service of process if		
	Reports And Registration	located outside the State of Alabama. The information included on the registration document		
810-7-109	Requirements	shall be in the format prescribed in the registration form.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2,	0
	Procedure Pertaining To The	(1) With respect to tobacco and playing card taxes which are required by law to be added to the price of the tobacco products and playing cards and which are paid over to the State Department		
	Exemption Of Certain	of Revenue by the qualified permitted distributor and not by the consumer, those organizations		
	Organizations From State Tobacco And Playing Card	exempt from such tax under provisions of Article 1, Chapter 9, Title 40, Code of Ala. 1975, shall pay the appropriate tax at the time of purchase and the amount of such tax shall be refunded to such		
810-7-110	Taxes	organization on a quarterly basis.	§40-9-12	0
	Procedure Pertaining To The Exemption Of Certain			
	Organizations From State	(2) Request for such refund shall be made on forms furnished by the Department of Revenue,		
	Tobacco And Playing Card	properly attested to, and containing such information as the Department <u>may</u> deem necessary.		
810-7-110	Taxes	Said information shall include but not be limited to the following: (2) In addition to information currently reported, each qualified wholesaler; distributor; retailer;	§40-9-12	0
	Procedures Pertaining To The	manufacturer; delivery seller (as defined by the PACT Act which amended the Jenkins Act) who		
	Escrow Provisions And Tobacco Master Settlement	sales any cigarettes or smokeless tobacco to a consumer in Alabama if the consumer submits the order via telephone or other method of voice transmission, mail orders, Internet, or other online		
	Agreement Complementary	service where the seller is not in the buyer's physical presence; or any other person; firm;		
910 7.4.44	Legislation Concerning	corporation; club or association selling, receiving, distributing, storing or using tobacco products in	\$\$40.24.7(a)(E) < 42.2(40) < 42.5(1) = 15	-
810-7-111	Tobacco Manufacturers Procedures Pertaining To The	the State of Alabama shall report the excise tax on cigarettes and roll-your-own tobacco. (3) The wholesaler, distributor, retailer, manufacturer, delivery seller, etc. shall report the	§§40-2A-7(a)(5), 6-12-2(10), 6-12A-5(d), 6-12.	U
810-7-111	Escrow Provisions And	information to the Alabama Department of Revenue, on forms prescribed by the Department, no	§§40-2A-7(a)(5), 6-12-2(10), 6-12A-5(d), 6-12	0
	Procedures Pertaining To The Escrow Provisions And	(3)(e)(1) For the purpose of roll-your-own tobacco, this product is taxed under the heading of "smoking tobacco" in Alabama tobacco tax statutes Title 40, Chapter 25, Section 2(a)(9), and the		
	Tobacco Master Settlement	excise tax is paid by monthly report. The term "cigarette" includes roll-your-own tobacco. Roll-		
	Agreement Complementary	your-own is any tobacco which, because of its appearance, type, packaging or labeling is suitable		
810-7-111	Legislation Concerning Tobacco Manufacturers	for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes. Roll-your-own tobacco in the amount of 0.09 ounces shall constitute one individual cigarette.	§§40-2A-7(a)(5), 6-12-2(10), 6-12A-5(d), 6-12.	0
	Procedures Pertaining To The	(3)(f) The conversion of roll-your-own tobacco ounces to cigarettes. For the purpose of computing		-
810-7-111	Escrow Provisions And Procedures Pertaining To The	roll-your-own tobacco to units sold, the tobacco <u>must</u> be converted to individual cigarettes by	§§40-2A-7(a)(5), 6-12-2(10), 6-12A-5(d), 6-12.	0
	Escrow Provisions And			
	Tobacco Master Settlement			
	Agreement Complementary Legislation Concerning	(4)(a) Establish an escrow fund in a federally or state chartered financial institution by April 15, 2000. The manufacturer may choose the institution; however, the following conditions must be		
810-7-111	Tobacco Manufacturers	met:	§§40-2A-7(a)(5), 6-12-2(10), 6-12A-5(d), 6-12	0
810-7-111	Procedures Pertaining To The Escrow Provisions And	(4)(a)(1) The institution <u>must</u> not be affiliated with any tobacco product manufacturer.	§§40-2A-7(a)(5), 6-12-2(10), 6-12A-5(d), 6-12.	0
-	Procedures Pertaining To The		CALL CALL	
	Escrow Provisions And Tobacco Master Settlement			
	Agreement Complementary			
	Legislation Concerning	(AV-V2) The inchination would be a second of a least one billion dellars	5549 24 7/ 1/51 5 42 2/42) 5 424 5/ 1) 5 42	
810-7-111	Tobacco Manufacturers Procedures Pertaining To The	(4)(a)(2) The institution <u>must</u> have assets of at least one billion dollars. (4)(a)(3) The escrow arrangement must require that the financial institution hold the escrowed	§§40-2A-7(a)(5), 6-12-2(10), 6-12A-5(d), 6-12.	0
810-7-111	Escrow Provisions And	funds' principal for the benefit of releasing parties and prohibits the tobacco product	§§40-2A-7(a)(5), 6-12-2(10), 6-12A-5(d), 6-12	0
	Procedures Pertaining To The Escrow Provisions And			
	Tobacco Master Settlement			
	Agreement Complementary	(4)(a)(4) The tabasse products manufacturer manufacturer that interest or other approximation on		
810-7-111	Legislation Concerning Tobacco Manufacturers	(4)(a)(4) The tobacco products manufacturer <u>may</u> receive the interest or other appreciation on the escrow fund.	§§40-2A-7(a)(5), 6-12-2(10), 6-12A-5(d), 6-12.	0
	Procedures Pertaining To The	(4)(b) Certify to the Commissioner of the Department of Revenue by April 30 of each year or no		
810-7-111	Escrow Provisions And Procedures For Taxing Snuff,	later than ten (10) days after each quarterly deposit date if required to make quarterly	§§40-2A-7(a)(5), 6-12-2(10), 6-12A-5(d), 6-12.	0
	Moist Snuff (Roll Snuff) And			
	Smokeless Tobacco (Tobacco Similar In Composition To	(1) Effective upon the adoption of this revenue rule, the following terms shall be defined as		
810-7-113	Snuff).	follows:	§§40-2A-7(a)(5), 40-25-2, and applicable Cou	0
040.7.4.42	Procedures For Taxing Snuff,	(1)(a) The term "smokeless tobacco" refers to any tobacco products not intended to be smoked.		
810-7-113	Moist Snuff (Roll Snuff) And Procedures For Taxing Snuff,	For purposes of calculating the state tobacco taxes applicable under Section 40-25-2, Code of Ala.	§§40-2A-7(a)(5), 40-25-2, and applicable Cou	0
	Moist Snuff (Roll Snuff) And	(1)(b) The term "snuff," means any finely cut, ground, or powdered tobacco that is not intended to		
	Smokeless Tobacco (Tobacco Similar In Composition To	be smoked. The term snuff includes "moist snuff" sometimes referred to as "roll snuff" including the long cut and fine cut varieties. Any smokeless tobacco product similar in composition and		
810-7-113	Snuff).	makeup to snuff shall be taxed at the rates applicable to snuff.	§§40-2A-7(a)(5), 40-25-2, and applicable Cou	0
	Procedures For Taxing Snuff, Moist Snuff (Roll Snuff) And			
	Smokeless Tobacco (Tobacco			
010 7.1.12	Similar In Composition To	(3) State-administered county tobacco taxes on products classified as snuff shall be calculated	\$\$40.34.7(=)(\$).40.35.3	
810-7-113	Snuff). Tobacco Product	according to the snuff tax rates levied by each county Act.	§§40-2A-7(a)(5), 40-25-2, and applicable Cou	0
	Manufacturers Certificate Of	MAN As your distribution with the full province of the Man Asset Control of the Man Asset Contro	**************************************	
810-7-114	Compliance.	(1) As used in this rule, the following terms <u>shall</u> have these meanings: (2) Any tobacco product manufacturer that sells or intends to sell cigarettes within the state of	§§6-12A-7, 40-2A-7(a)(5)	0
		Alabama, whether directly or through any distributor, retailer, or similar intermediary must file a		
	Tahasa Bradust	Tobacco Product Manufacturers Certificate (TPM Certificate) on the forms prescribed, with the		
	Tobacco Product Manufacturers Certificate Of	Department of Revenue. This TPM Certificate is in addition to any Certificate of Compliance that may be required of Nonparticipating Tobacco Product Manufacturers pursuant to Title 6, Chapter		
810-7-114	Compliance.	12, Code of Ala. 1975.	§§6-12A-7, 40-2A-7(a)(5)	0
	Tobacco Product Manufacturers Certificate Of	(3) In 2003 only, the TPM Certificate <u>must</u> be received on or before September 15, 2003. In future		
810-7-114	Compliance.	years, the TPM Certificate <u>must</u> be received on or before April 30th for the previous sales year.	§§6-12A-7, 40-2A-7(a)(5)	0

Bulla Citatian	Short Description	Parallel and Total	Charles and Australia	# of Discretionary
Rule Citation	Short Description	Regulatory Text (4) On the TPM Certificate, the Manufacturer's identification must include the name, address,	Statutory Authoity	Regulatory Restrictions
		telephone number, fax number and electronic mail address. The Manufacturer must also identify		
	Tobacco Product	the sales year, identify by Brands and/or Brand Families all of the cigarettes that the Tobacco Product Manufacturer intends to sell in this State whether directly or through any distributor,		
	Manufacturers Certificate Of	retailer, or similar intermediary, and seeks to have included in the Directory. Only the brands		
810-7-114	Compliance.	identified may be included in the Directory. (5) A Participating Manufacturer shall include a list of its Brand Families on the TPM Certificate.	§§6-12A-7, 40-2A-7(a)(5)	(
	Tobacco Product	The Participating Manufacturer shall update such list thirty calendar days prior to any addition to		
810-7-114	Manufacturers Certificate Of Compliance.	or modification of its Brand Families by executing and delivering a supplemental certification to the Department.	§§6-12A-7, 40-2A-7(a)(5)	,
010 / 1 / 11	Tobacco Product		330 12/17/ 10 2/17(0)(3)	
810-7-114	Manufacturers Certificate Of Compliance.	(6) A Nonparticipating Manufacturer shall include in its TPM Certificate:	§§6-12A-7, 40-2A-7(a)(5)	
010 / 1 .14	compliance.	(6)(iv) identifying by name and address any other manufacturer of such Brand Families in the	330 12A 7, 40 2A 7(a)(3)	
	Tobacco Product Manufacturers Certificate Of	preceding or current calendar year. The Nonparticipating Manufacturer shall update such list thirty calendar days prior to any addition to or modification of its Brand Families by executing and		
810-7-114	Compliance.	delivering a supplemental certification to the Department.	§§6-12A-7, 40-2A-7(a)(5)	C
		(7) The Nonparticipating Manufacturer must verify that it is registered to do business in Alabama		
		or has appointed an agent for service of process and provided notice thereof as required by Title		
		6, Chapter 12A, Code of Ala. 1975. Identify (i)the name, address and telephone number of the		
		financial institution where the Nonparticipating Manufacturer has established a Qualified Escrow Fund pursuant to Title 6, Chapter 12, Code of Ala. 1975 and all regulations promulgated thereto;		
		the account number of such Qualified Escrow Fund and any sub-account number for Alabama; and		
	Tobacco Product	identify (i) the amount such Nonparticipating Manufacturer placed in such fund for Cigarettes sold in the State during the preceding calendar year, the date and amount of each such deposit; and		
	Manufacturers Certificate Of	(ii) the amount and date of any withdrawal or transfer of funds the Nonparticipating Manufacturer		
810-7-114	Compliance. Tobacco Product	made at any time from such fund or from any other Qualified Escrow Fund. (8) The person executing the TPM Certificate must be an authorized representative for the	§§6-12A-7, 40-2A-7(a)(5)	C
	Manufacturers Certificate Of	Tobacco Product Manufacturer. The authorized representative's name and title must be printed		
810-7-114	Compliance.	and the TPM Certificate must be executed in the presence of an authorized notary. (1) In accordance with the provisions of the Tobacco Master Settlement Complementary	§§6-12A-7, 40-2A-7(a)(5)	0
	Directory Of Cigarettes	Legislation Act, the Commissioner shall compile and make available for public inspection a		
810-7-115	Approved For Stamping And Sale In Alabama.	directory listing all tobacco product manufacturers that have provided current and accurate certifications and all brand families that are listed in the certifications.	§§6-12A-3, 6-12A-7(d), 40-2A-7(a)(5)	
810-7-115		(2) The Commissioner shall not include or retain in the directory the name or brand families of any	990-12A-3, 0-12A-7(u), 40-2A-7(a)(3)	0
	Directory Of Cigarettes Approved For Stamping And	nonparticipating manufacturer that fails or has failed to provide the required certification or		
810-7-115	Sale In Alabama.	whose certification the Commissioner determines is not in compliance with Section 6-12A-3(a)(2) and (3), Code of Ala. 1975.	§§6-12A-3, 6-12A-7(d), 40-2A-7(a)(5)	0
	Directory Of Cigarettes	(0) 71 (0)		
810-7-115	Approved For Stamping And Sale In Alabama.	(3) The Commissioner <u>may</u> request any additional information deemed necessary to establish to his satisfaction that the manufacturer is in compliance with all applicable federal statutes.	§§6-12A-3, 6-12A-7(d), 40-2A-7(a)(5)	0
	Directory Of Cigarettes		, , , , , , , , , , , , , , , , , , , ,	
810-7-115	Approved For Stamping And Sale In Alabama.	(4) Neither a tobacco product manufacturer nor a brand family <u>shall</u> be included or retained in the directory if the Commissioner concludes either of the following:	§§6-12A-3, 6-12A-7(d), 40-2A-7(a)(5)	0
	Directory Of Cigarettes	(5) The Commissioner shall update the directory as necessary in order to correct mistakes and to	330 =====0,0 ======(=),0 =====(=),0	
810-7-115	Approved For Stamping And Sale In Alabama.	add or remove a tobacco product manufacturer or brand family to keep the directory in conformity with the requirements of Title 6, Chapter 12A.	§§6-12A-3, 6-12A-7(d), 40-2A-7(a)(5)	
010 / 1.13	Sale III / III Salina	(6) The Commissioner shall transmit by E-mail or other practicable means to each wholesaler,	330 12A 3, 0 12A 7(d), 40 2A 7(d)(3)	Ü
		stamping agent or distributor notice of any addition to or removal from the directory of any tobacco product manufacturer or brand family. The wholesaler, stamping agent, or distributor		
	Directory Of Cigarettes	shall have 30 days from receipt of notice from the Department regarding the change in the		
810-7-115	Approved For Stamping And Sale In Alabama.	directory to sell the brand family that is delisted. No delisted brand family may be sold after the 30 day period.	§§6-12A-3, 6-12A-7(d), 40-2A-7(a)(5)	
810-7-113	Directory Of Cigarettes	(7) The burden of proof <u>shall</u> be on the tobacco product manufacturer to establish that it or a	990-12A-3, 0-12A-7(d), 40-2A-7(d)(3)	0
810-7-115	Approved For Stamping And	particular brand family is entitled to be listed in the directory. (1) Upon a determination that a manufacturer or brand family should not be listed in or removed	§§6-12A-3, 6-12A-7(d), 40-2A-7(a)(5)	0
	Updates And Changes To The	from the Directory of Cigarettes Approved for Stamping and Sale, the manufacturer who		
	Directory Of Cigarettes Approved For Stamping And	requested its brand(s) to be listed in the directory will be so notified. The notice will be sent via U.S. mail and will list the specific violations, omissions, or other reasons for the determination not		
810-7-116	Sale And Appeals Therefrom	to list or to remove the manufacturer or brand family.	§§6-12A-7, 40-2A-7(a)(5)	0
010 7 1 16	Updates And Changes To The	(2) Each wholesaler, stamping agent or other distributor which is permitted or registered with the	SSC 424 7 40 24 7/-\/5\	
810-7-116	Directory Of Cigarettes	Department shall be sent notice of any addition to or removal from the directory, in accordance (3) Tobacco product brand families which are facing impending deletion from the directory may	§§6-12A-7, 40-2A-7(a)(5)	0
		continue to be sold until the date stated in the notice to wholesalers, stamping agents and other		
		distributors discussed in paragraph (2), above, of this rule, which shall be no less than thirty days from the date of distribution of the notice. After the expiration of thirty days from the date of		
		distribution of the notice, an affected tobacco product manufacturer and/or brand family will be		
		removed from the directory. No such delisted tobacco brand family may be sold after this thirty- day period, regardless of whether any particular tobacco wholesaler, stamping agent, or other		
	Updates And Changes To The	distributor has a valid electronic mail address on file. Neither the refusal or other failure of the		
	Directory Of Cigarettes Approved For Stamping And	wholesaler, stamping agent or other distributor to furnish a valid electronic mail address as required by Section 6-12A-3(b)(4), Code of Ala. 1975, nor the delayed receipt of notices sent by		
810-7-116	Sale And Appeals Therefrom	alternate means, will extend the period for sale of a delisted brand family.	§§6-12A-7, 40-2A-7(a)(5)	0
810-7-116	Updates And Changes To The Directory Of Cigarettes	(4) If a manufacturer disagrees with a determination issued by the Department, the manufacturer may file a written petition for review with the Department in accordance with Section 6-12A-7(a),	§§6-12A-7, 40-2A-7(a)(5)	0
010-7-110	Updates And Changes To The	may me a stricten pention for review with the Department in accordance with Section 6-12A-7(a),	330 12M-1, 40-2M-1(d)(3)	0
	Directory Of Cigarettes	(AVa) Far purposes of this regulation, the term "		
810-7-116	Approved For Stamping And Sale And Appeals Therefrom	(4)(a) For purposes of this regulation, the term "written petition for review" shall mean any written response to a determination. The petition should include the following:	§§6-12A-7, 40-2A-7(a)(5)	0
	Updates And Changes To The	(4)(b) If a petition for review is timely filed, the Department shall, upon written request of the		
810-7-116	Directory Of Cigarettes	manufacturer or if the Department otherwise deems it necessary, schedule a conference with the (5) Upon review of the manufacturer's petition, the determination to exclude or remove a	99b-12A-7, 4U-2A-7(a)(5)	0
		manufacturer or brand family from the directory may be rescinded provided the specific		
	Updates And Changes To The Directory Of Cigarettes	violations, omissions, or other reasons for the determination not to list or to remove the manufacturer or brand family have been cured. If notice of the determination as described in		
	Approved For Stamping And	paragraph (2), above, of this rule, has been provided to wholesalers, stamping agents, or other		
810-7-116	Sale And Appeals Therefrom Updates And Changes To The	distributors, then notice of the rescission will be provided in a like manner. (6) If a requested review of a manufacturer's petition has not occurred prior to the last sales date	§§6-12A-7, 40-2A-7(a)(5)	0
810-7-116	Directory Of Cigarettes	stated in the notice to wholesalers, stamping agents and other distributors, the determination to	§§6-12A-7, 40-2A-7(a)(5)	0
		(7) If a review of a petition is completed after the last sales date stated in the notice to wholesalers, stamping agents and other distributors and the specific violations, omissions, or		
	Updates And Changes To The	other reasons for the determination not to list or to remove the manufacturer or brand family are		
	Directory Of Cigarettes	determined to be cured, the affected manufacturer or brand family will be returned to the		
810-7-116	Approved For Stamping And Sale And Appeals Therefrom	directory, and wholesalers, stamping agents, or other distributors will be notified of the date when sales of the previously delisted brand family may be resumed.	§§6-12A-7, 40-2A-7(a)(5)	0
			* * * *	

Bula Citation	Short Description	Boxulatavi Taut	Statutary Authority	# of Discretionary Regulatory Restrictions
Rule Citation	Updates And Changes To The	Regulatory Text (8) If after review of a petition, a final determination is made to exclude or remove a manufacturer	Statutory Authoity	Regulatory Restrictions
810-7-116	Directory Of Cigarettes	or brand family, the manufacturer will be so notified along with the specific violations or (1) To promote compliance with Title 6, Chapter 12A, the Commissioner may require	§§6-12A-7, 40-2A-7(a)(5)	0
		nonparticipating manufacturers to certify their compliance quarterly with the Alabama tobacco		
		master settlement agreement act. The Commissioner may also require nonparticipating manufacturers to make the escrow payments required by Section 6-12-3, Code of Ala. 1975, at		
	Quarterly Certifications And	quarterly intervals during the year in which the sales covered by such payments are made. This		
810-7-117	Escrow Deposits. Quarterly Certifications And	rule applies to nonparticipating manufacturers who meet any of the following criteria: (1)(f) Other Reasonable Cause. In addition to the reasons specified above, the Commissioner may	§§6-12A-3, 6-12A-7(d), 40-2A-7(a)(5)	0
810-7-117	Escrow Deposits.	require quarterly escrow deposits from a nonparticipating manufacturer if the Commissioner has	§§6-12A-3, 6-12A-7(d), 40-2A-7(a)(5)	0
		(2) Nonparticipating manufacturers, who are required to make quarterly escrow deposits, must		
		provide the Commissioner with bank verification of the quarterly escrow deposit no later than ten (10) days after each quarterly deposit date. Nonparticipating manufacturers must also provide		
		their quarterly certifications of sales activity and required deposits within the same deadline. For		
	Quarterly Certifications And	example, the deadline for certifying and providing bank verification to the Commissioner of a quarterly escrow deposit for sales of cigarettes that occurred in February is May 10 of the same		
810-7-117	Escrow Deposits.	year.	§§6-12A-3, 6-12A-7(d), 40-2A-7(a)(5)	0
810-7-117	Quarterly Certifications And Escrow Deposits.	(3) For purposes of this rule, the calendar year shall be divided into the following quarters: January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through	\$\$6-12A-3, 6-12A-7(d), 40-2A-7(a)(5)	0
010 / 1 /1/		(1) Section 6-12A-5(a), Code of Ala. 1975, requires all tobacco wholesalers and distributors to file,	330 121(3) 0 12(7(4)) 10 2(7(4)(3)	
		no later than 20 days after the end of the month, all information as required by the Commissioner to facilitate compliance with Title 6, Chapter 12A, which includes, but is not limited to a list by		
		brand family of the total number of cigarettes or in the case of roll your own, the equivalent stick		
		count for which the wholesalers and distributors affixed stamps during the previous month or		
		otherwise paid the tax due for any cigarettes. The wholesaler or distributor shall maintain, and make available to the Commissioner, all invoices and documentation of sales of all		
		nonparticipating manufacturer cigarettes and any other information relied upon in reporting to		
810-7-118	Disclosures Of Information	the Commissioner for a period of five years. (2) This information shall be reported on form TOB:SCH D, otherwise known as Schedule D, to the	§§6-12A-5, 6-12A-7(d), 40-2A-7(a)(5)	0
810-7-118	Disclosures Of Information	Department. The Department will compile the information reported on all the Schedule D's as	§§6-12A-5, 6-12A-7(d), 40-2A-7(a)(5)	0
		(3) In the event the manufacturer does not agree with the Schedule D compilation, he/she may request in writing to the Department to determine the sales of each of the manufacturer's brands		
		as reported by individual wholesaler(s) and/or distributor(s). Upon receipt of the written request,		
	ai la ati ta ii	the Department is authorized to disclose to the non-participating manufacturer the quarterly or		
810-7-118	Disclosures Of Information	annual compilation by individual wholesaler or distributor. (1) Pursuant to §40-25-2(f), Code of Ala. 1975, no municipality or county can enact an additional	§§6-12A-5, 6-12A-7(d), 40-2A-7(a)(5)	0
		local tax or license fee after May 18, 2004 on the sale of cigarettes or other tobacco products. A		
	Local Government Rate Notification Requirements	municipality or county may only increase a tobacco tax levy if the municipality or county did not		
810-7-119	For Tobacco Tax.	levy the full tax rate as provided for by a resolution or ordinance adopted prior to May 18, 2004; however, a municipality or county may decrease or repeal the local tax rate.	§§40-2A-7(a)(5), 40-25-2(f), 11-51-210	0
	Local Government Rate			
810-7-119	Notification Requirements For Tobacco Tax.	 The department shall publish and maintain a current listing of tax levies for municipal and county tobacco taxes pursuant to §11-51-210, Code of Ala. 1975. 	§§40-2A-7(a)(5), 40-25-2(f), 11-51-210	0
VIIV 1 I IIV		(2)(a) Every municipality or county ("locality") levying a tobacco tax or amending an existing	33.0 2.0 (2)(0)// 10 20 2(1)// 22 22 23	-
	Local Government Rate Notification Requirements	tobacco tax levy must submit notification of the new levy or amendment to the department at least sixty (60) days before the requested effective date of the tax levy or amendment. The		
810-7-119	For Tobacco Tax.	notification must include the following to be considered proper notification to the department:	§§40-2A-7(a)(5), 40-25-2(f), 11-51-210	0
	Local Government Rate	(2)//-) Down and Franking and in a second of the second of		
810-7-119	Notification Requirements For Tobacco Tax.	(2)(b) Proper notification, as provided in paragraph (a), <u>must</u> be submitted to the department's Tobacco Tax Section by either of the following methods:	§§40-2A-7(a)(5), 40-25-2(f), 11-51-210	0
	Local Government Rate		,,,,,	
810-7-119	Notification Requirements For Tobacco Tax.	(2)(c) The date of receipt of the notice by the department (the "received date") shall be determined as follows:	§§40-2A-7(a)(5), 40-25-2(f), 11-51-210	0
010 / 1 / 12		(3)(b) Any corrections to the rates listed on the tax levy return confirmation must be submitted to	33 10 23 7 (0)(3), 10 23 2(1), 11 31 210	·
		the department, as provided in paragraph (2)(a), by the locality within ten (10) calendar days of the date of receipt of the tax levy return confirmation by the locality's designated representative.		
	Local Government Rate	Unless notification of corrections is provided in accordance with this paragraph, the rates and		
240 7 4 40	Notification Requirements	corresponding effective dates listed on the tax levy return confirmation and thereafter published	\$\$40.04.7/ \(\frac{1}{2}\) 40.05.0/0 44.54.040	
810-7-119	For Tobacco Tax. Local Government Rate	by the department will be considered correct. (5) Hold Harmless and Rate Responsibility. Failure of the locality to properly notify the	§§40-2A-7(a)(5), 40-25-2(f), 11-51-210	0
	Notification Requirements	department, pursuant to this rule, or failure by the department to provide proper publication of a		
810-7-119	For Tobacco Tax. Procedures For Reporting And	rate change shall not invalidate the levy of the tax. (1)(a) One dollar (\$1) per ton for all waste disposed of in a municipal solid waste landfill, regulated	§§40-2A-7(a)(5), 40-25-2(f), 11-51-210	0
810-7-120	Remitting Solid Waste	solid waste that may be approved by ADEM as alternate cover materials in landfills and regulated	§§40-2A-7(a)(5), 22-27-17(g)	0
		(1)(b) One dollar (\$1) per ton or twenty-five cents (\$0.25) per cubic yard for all waste disposed of in public industrial landfills, construction and demolition landfills, non-municipal solid waste		
		incinerators, or composting facilities, which receive waste not generated by the permittee		
		regulated solid waste that may be approved by ADEM as alternate cover materials in landfills; and		
810-7-120	Remitting Solid Waste Disposal Fees.	regulated solid waste received from out-of-state for disposal at permitted public solid waste facilities.	§§40-2A-7(a)(5), 22-27-17(g)	0
	Procedures For Reporting And	(2) All owners and operators collecting the solid waste fee may retain four percent (4%) of the		
810-7-120	Remitting Solid Waste	total solid waste fees collected at their facilities as an administrative collection allowance. Private (3) The operators of permitted solid waste disposal facilities shall collect the above disposal fees	§§40-2A-7(a)(5), 22-27-17(g)	0
		on generators of all waste delivered to the solid waste facilities. On a quarterly basis not later than		
		the 20th day of January, April, July, and October, the operators shall remit the disposal fees and		
	Procedures For Reporting And	file a report for each quarter on forms provided by the Alabama Department of Revenue. A report must be filed with the Department of Revenue even if no fee is due. Failure to receive a report		
040 7 :	Remitting Solid Waste	form does not relieve the owner or operator from the obligation of making a report on or before	CC40 04 7/ NEV	
810-7-120	Disposal Fees. Procedures For Reporting And	the due date. (4)(d) Scrap tire processors who receive and process scrap tires and who are permitted by or	§§40-2A-7(a)(5), 22-27-17(g)	0
810-7-120	Remitting Solid Waste	registered with the department as provided in rules promulgated by the department, except that	§§40-2A-7(a)(5), 22-27-17(g)	0
		 A cigarette-rolling machine is any type of machine that is made available to the public for use in a retail store to roll loose tobacco and tubes into cigarettes. Any person maintaining, or offering 		
		it for use to others, a cigarette-making or rolling machine in their place of business, or offering it		
	Dragodura- Dartair i	for use to others, in this state, shall be considered a manufacturer of tobacco products. These		
	Procedures Pertaining To Manufacturers Of Tobacco	procedures shall apply to any person maintaining a commercial cigarette-making or rolling machine in their place of business, in this state, whether the proprietor of the business makes the		
	Products Relating To	cigarettes or facilitates the making of cigarettes by or for others with the use of said machine.		
810-7-122	Commercial Cigarette-Making Or Rolling Machines.	Persons maintaining a cigarette-making or rolling machine in their place of business, or offering it for use to others, for commercial purposes are required to:	§40-2A-7(a)(5)	
J10 , 1 ,LL	Procedures For Reporting	(1) Pursuant to §40-25-16.1, Code of Ala. 1975, each wholesaler, jobber, semijobber, registered	J 211 ((a)(a)	
810-7-126	Sales Of Tobacco Products	retailer, importer or any other person selling, receiving, or distributing tobacco products in this	§§40-2A-7(a)(5), 40-23-260, 40-25-16.1; Title	0
	Procedures For Reporting Sales Of Tobacco Products			
810-7-126	For Resale In This State.	(2) The report <u>shall</u> include, but <u>shall not</u> be limited to:	§§40-2A-7(a)(5), 40-23-260, 40-25-16.1; Title	0
810-7-126	Procedures For Reporting	(3) The report <u>shall</u> be due no later than the twentieth of the month for the preceding calendar	§§40-2A-7(a)(5), 40-23-260, 40-25-16.1; Title	0

				# of Discretionary
Rule Citation	Short Description Procedures For Reporting	Regulatory Text	Statutory Authoity	Regulatory Restrictions
	Sales Of Tobacco Products	(4) If Failure to timely file the report shall result in the levy of penalties according to the provisions		
810-7-126 810-7-126	For Resale In This State. Procedures For Reporting	of §40-2A-11(a), <u>Code of Ala. 1975</u> . (6) This report shall be filed electronically according to Revenue Rule 810-7-125.	§§40-2A-7(a)(5), 40-23-260, 40-25-16.1; Title §§40-2A-7(a)(5), 40-23-260, 40-25-16.1; Title	0
	Procedures For Reporting	(7) Persons who fail to file this report, as required, <u>may</u> be subject to the revocation of their		
810-7-126	Sales Of Tobacco Products For Resale In This State.	tobacco stamping permit or registration in accordance with the provisions of §40-2A-8, <u>Code of</u> Ala. 1975.	§§40-2A-7(a)(5), 40-23-260, 40-25-16.1; Title	0
810-7-126	Procedures For Reporting	(8)(a) First violation – The first violation <u>shall</u> result in a written notice from the department	§§40-2A-7(a)(5), 40-23-260, 40-25-16.1; Title	0
	Procedures For Reporting	(8)(b) Second violation – The second violation shall result in a penalty not to exceed \$500.00. This penalty will apply if a delinquent report is not properly filed within thirty (30) days of the first		
	Sales Of Tobacco Products	notice provided under this paragraph or if a report was not properly filed for any period		
810-7-126 810-7-126	For Resale In This State. Procedures For Reporting	subsequent to one for which a first notice was previously issued. (8)(c) Third and subsequent violations – The third and each subsequent violation shall result in a	§§40-2A-7(a)(5), 40-23-260, 40-25-16.1; Title §§40-2A-7(a)(5), 40-23-260, 40-25-16.1; Title	0
	Non-Participating Manufacturer's Bond	(1) Pursuant to Act No. 2014-341, which amends Title 6, Chapters 12 and 12A, Code of Ala. 1975,		
	(Including Importers, If	any non-participating manufacturer (or importer, if applicable) wishing to be considered for listing on Alabama's Directory of Cigarettes Approved for Stamping and Sale shall first obtain and provide		
810-7-127	Applicable). Non-Participating	the required bond each quarter to the Alabama Department of Revenue.	§§40-2A-7(a)(5), 6-12A-3, 6-12A-5 and 6-12A-	0
	Manufacturer's Bond	(2) The bond must be a good and sufficient bond executed by a surety company licensed and		
810-7-127	(Including Importers, If Applicable).	authorized to do business in Alabama and shall be conditioned to pay the escrow requirement as well as any penalties or other charges under Title 6, Chapters 12 and 12A.	\$\$40.24.7(a)(E) 6.124.2.6.124.5.and 6.124	0
810-7-127	Non-Participating	well as any penalties of other charges under true o, chapters 12 and 12A.	§§40-2A-7(a)(5), 6-12A-3, 6-12A-5 and 6-12A-	U
	Manufacturer's Bond (Including Importers, If	(3) The non-participating manufacturer's bond shall be posted for the benefit of the Commissioner, in accordance with the provisions of Section 6-12A-5 (f), and it shall be conditioned		
810-7-127	Applicable).	that the non-participating manufacturer shall fully comply with the escrow obligations.	§§40-2A-7(a)(5), 6-12A-3, 6-12A-5 and 6-12A-	0
	Non-Participating	(4) A bond is due for each calendar quarter. The bond shall be posted or otherwise due at least 10 days in advance of each calendar quarter as a condition to the non-participating manufacturer (or		
	Manufacturer's Bond	importer, if applicable) and its brand families being included in Alabama's Directory of Cigarettes		
810-7-127	(Including Importers, If Applicable).	Approved for Stamping and Sale for that quarter. The first bond is due by December 20, 2014 for the first quarter of 2015.	§§40-2A-7(a)(5), 6-12A-3, 6-12A-5 and 6-12A-	0
	Non-Participating	,		0
	Manufacturer's Bond (Including Importers, If			
810-7-127	Applicable).	(5) The amount of the bond shall be the greater of:	§§40-2A-7(a)(5), 6-12A-3, 6-12A-5 and 6-12A-	0
	Non-Participating Manufacturer's Bond	(6) Failure to timely provide the bond in strict compliance with subsection (f) of Section 6-12A-5 and the regulations relating thereto, shall result in the non-participating manufacturer's (or		
	(Including Importers, If	importer, if applicable) name and brand(s) not being included in, or deleted from, Alabama's		
810-7-127	Applicable).	Directory of Cigarettes Approved for Stamping and Sale. (7) If a non-participating manufacturer that posted a bond has failed to make or have made on its	§§40-2A-7(a)(5), 6-12A-3, 6-12A-5 and 6-12A-	0
	Non-Participating	behalf deposits equal to the full amount owed for a quarter within 15 days following the due date		
	Manufacturer's Bond (Including Importers, If	for the quarter under subsection (e) of Section 6-12A-5, the Commissioner may execute a claim upon the bond in the amount equal to any remaining amount of the escrow due including any		
810-7-127	Applicable).	applicable penalties or other charges allowable by law.	§§40-2A-7(a)(5), 6-12A-3, 6-12A-5 and 6-12A-	0
	Non-Participating	(8) Amounts the Commissioner or the State collects on a bond shall be deposited into the General Fund for the benefit of the State and shall reduce the amount of escrow due from that non-		
	Manufacturer's Bond (Including Importers, If	participating manufacturer. Escrow obligations above the amount collected on the bond remain due from that non-participating manufacturer and any importer liable as provided in Subsection		
810-7-127	Applicable).	(b) of Section 6-12-3.	§§40-2A-7(a)(5), 6-12A-3, 6-12A-5 and 6-12A-	0
	Non-Participating Manufacturer's Bond			
	(Including Importers, If	(9) The bond executed by the surety company on behalf of the non-participating manufacturer (or		
810-7-127	Applicable). Non-Participating	importer, if applicable) shall provide the following information:	§§40-2A-7(a)(5), 6-12A-3, 6-12A-5 and 6-12A-	0
	Manufacturer's Bond			
810-7-127	(Including Importers, If Applicable).	(9)(b) The company name on the bond <u>must</u> match the name on the non-participating manufacturer's Escrow certification and Tobacco Products Manufacturer's (TPM) certification.	§§40-2A-7(a)(5), 6-12A-3, 6-12A-5 and 6-12A-	0
	Non-Participating			
	Manufacturer's Bond (Including Importers, If	(9)(f) The bond <u>must</u> be accompanied by an original power of attorney, indicating that the agent is		
810-7-127	Applicable).	authorized to execute the bond on behalf of the surety company.	§§40-2A-7(a)(5), 6-12A-3, 6-12A-5 and 6-12A-	0
	Non-Participating Manufacturer's Bond			
810-7-127	(Including Importers, If Applicable).	(Q)(q) The head and power of atterney must have the came issue date	\$\$40.24.7(a)(E) 6.124.2.6.124.5.and 6.124	0
010-7-127		(9)(g) The bond and power of attorney <u>must</u> have the same issue date. (1) Act 2014-341 amends the tobacco escrow provisions and Master Settlement Agreement	§\$40-2A-7(a)(5), 6-12A-3, 6-12A-5 and 6-12A-	0
	Wholesaler's And Distributor's Schedule D Reporting Of	Complementary Legislation and became effective April 8, 2014. The Act further provides that the term "units sold" shall also include the number of individual cigarettes sold in the state by the		
	Cigarette Sales To Federally-	tobacco product manufacturer, whether directly or through a distributor, retailer, or similar		
	Recognized Indian Tribes Relating To The Escrow	intermediary or intermediaries, during the year in question, as to which the state had power to under federal law, but did not, impose and/or collect excise tax. Without limiting the foregoing,		
040 7 :	Provisions And MSA	this term specifically includes the following cigarettes, provided such cigarettes were not sold in a	CC 40 04 7/ V/SV 7	
810-7-128	Complementary Legislation.	transaction that is exempted from Alabama taxation by federal statute or constitution: (3) Solely for purposes of determining the amount of escrow required to be deposited by a Non-	§§40-2A-7(a)(5), 6-12-2	0
		Participating Manufacturer pursuant to Code of Ala. 1975, §6-12-3, there shall be a rebuttable		
		presumption that all cigarettes and roll-your-own tobacco distributed to Indian Tribes were ultimately sold to consumers in transactions not exempted from state taxation under federal law.		
		Upon satisfactory proof that specific quantities of specific brands of cigarettes and/or roll-your-		
	Wholesaler's And Distributor's	own tobacco were sold to consumers in transactions that were exempted from state taxation under federal law, the applicable Non-Participating Manufacturer may take a credit in the form of		
	Schedule D Reporting Of	a reduction in the amount of escrow required to be deposited by the Non-Participating		
	Cigarette Sales To Federally- Recognized Indian Tribes	Manufacturer pursuant to Code of Ala. 1975, §6-12-3, in the amount of escrow corresponding to the quantity of exempt sales established by the applicable Non-Participating Manufacturer. The		
	Relating To The Escrow	reduction is applicable only for sales made to documented tribal members of the federally-		
810-7-128	Provisions And MSA Complementary Legislation.	recognized Indian Tribe and which are consumed on reservation tribal land by the documented federally-recognized tribal member.	§§40-2A-7(a)(5), 6-12-2	0
	Wholesaler's And Distributor's			
	Schedule D Reporting Of Cigarette Sales To Federally-			
	Recognized Indian Tribes Relating To The Escrow	(5) Documentation must be maintained by the applicable Indian Tribe and/or Non-Participating		
	Provisions And MSA	Manufacturer to substantiate the credit or reductions and provided to the Department upon		
810-7-128	Complementary Legislation.	request; otherwise, the credit will be disallowed by the Department.	§§40-2A-7(a)(5), 6-12-2	0

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
Mare estation	Procedures For Retail Dealers		- Indianally	Juliana jarosi renons
	And Semijobbers Providing Electronic Duplicate Invoices	(1) Pursuant to Section 40-25-7, Code of Ala. 1975, any retail dealer or semijobber purchasing or		
	For Tobacco Products	receiving tobacco products from without this state, shall within 12 hours of receipt of such		
810-7-129	Purchased From Without The State.	tobacco products, provide electronically, a true and duplicate invoice of all such purchases or receipts to the Department of Revenue.	§§40-2A-7(a)(5), 40-25-7	0
010 7 1 123	Procedures For Retail Dealers	receipts to the bepartment of nevenue.	33.10 27.7 (0)(0)), 10 23 7	<u> </u>
	And Semijobbers Providing Electronic Duplicate Invoices			
	For Tobacco Products			
810-7-129	Purchased From Without The State.	(2) The duplicate invoice <u>must</u> be provided within 12 business hours after receipt of the imported tobacco products. Business hours are Monday through Friday 8:00 a.m. – 5:00 p.m.	§§40-2A-7(a)(5), 40-25-7	0
	Procedures For Retail Dealers			
	And Semijobbers Providing Electronic Duplicate Invoices			
	For Tobacco Products Purchased From Without The	(3) The duplicate invoice <u>must</u> contain at a minimum the name of the person or firm from whom		
810-7-129	State.	or through whom such purchases were received and the kinds and quantities of tobacco products.	§§40-2A-7(a)(5), 40-25-7	0
	Procedures For Retail Dealers And Semijobbers Providing			
	Electronic Duplicate Invoices			
	For Tobacco Products Purchased From Without The	(4) Invoices must be scanned and attached to an email addressed to Tobacco.Account@revenue.alabama.gov or submitted via other electronic means as required by		
810-7-129	State.	the Department.	§§40-2A-7(a)(5), 40-25-7	0
	Procedures For Retail Dealers And Semijobbers Providing			
	Electronic Duplicate Invoices	(6) Invoices for tobacco purchases from Alabama permitted wholesalers in which the permitted		
	For Tobacco Products Purchased From Without The	wholesaler delivers the tobacco products are not required to have the invoices electronically submitted to the department. These sales must be included on the monthly reports filed with the		
810-7-129	State. Procedures For Retail Dealers	Department by the permitted wholesaler.	§§40-2A-7(a)(5), 40-25-7	0
	And Semijobbers Providing			
	Electronic Duplicate Invoices For Tobacco Products	(8) Failure or refusal to submit true duplicate invoices for imports of tobacco purchases, as required, may subject the retail dealer or semijobber to a Department imposed penalty of not less		
	Purchased From Without The	the one thousand dollars (\$1,000) nor more than five thousand dollars (\$5,000), to be multiplied		
810-7-129	State.	by the sum of current violation plus prior violations. (1) Act 2014-331 was signed into law on April 7, 2014, and became effective on July 1, 2014. In	§§40-2A-7(a)(5), 40-25-7	0
		accordance with Section 40-1-49, Code of Ala. 1975, as created by this Act, the Department of		
	Suspension Of The Playing	Revenue, by administrative rule, shall suspend the collection of a tax or fee when the cost of administering the collection of the tax exceeds the total amount of the tax collected for each of		
810-7-130	Cards Tax	the previous three fiscal years.	§§40-2A-7(a)(5), 40-1-49	0
810-7-130	Suspension Of The Playing Cards Tax	(2)(a) The Department of Revenue is <u>prohibited</u> in suspending the tax in the following cases:	§§40-2A-7(a)(5), 40-1-49	0
810-7-130	Suspension Of The Playing Cards Tax	(3)(a) The effective date of this suspension shall be May 1, 2015.	§§40-2A-7(a)(5), 40-1-49	0
810-7-150	Suspension Of The Playing	(3)(b) April 30, 2015, <u>shall</u> be the final date for taxpayers to purchase playing cards tax stamps to	9940-2A-7(a)(3), 40-1-49	U
810-7-130	Cards Tax Suspension Of The Playing	be affixed to decks of playing cards.	§§40-2A-7(a)(5), 40-1-49	0
810-7-130	Cards Tax	(3)(c) Upon implementation of this rule, the Department shall notify all affected parties in writing.	§§40-2A-7(a)(5), 40-1-49	0
810-7-130	Suspension Of The Playing Cards Tax	(4) Persons in possession of playing cards stamps on or after May 1, 2015, who wish to apply for a refund <u>may</u> do so under the following conditions:	§§40-2A-7(a)(5), 40-1-49	0
	Suspension Of The Playing	(4)(d) Per the provisions of Section 40-2A-7(c), the refund <u>must</u> be for playing cards stamps obtained directly from the Alabama Department of Revenue within two years from the date of		
810-7-130	Cards Tax	purchase.	§§40-2A-7(a)(5), 40-1-49	0
810-7-130	Suspension Of The Playing Cards Tax	(6) The provisions of this rule shall become operative on May 1, 2015.	§§40-2A-7(a)(5), 40-1-49	0
	Procedures For Disposition Of	(1) Tobacco Products Subject to Confiscation: Tobacco products may be confiscated under the	33.10 = (4)(4)(10 = 10	-
810-7-131	Confiscated Tobacco Products.	following circumstances by the department, its agents, or any peace officer of the state, without a warrant and delivered to the department for destruction under the following circumstances:	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
		(1)(b) Cigarettes, smoking tobacco, cigars, stogies, cheroots, chewing tobacco, snuff, or other	. , , , , , . ,	
	Procedures For Disposition Of	taxable tobacco products found in possession of a state retailer or semijobber without either the required stamps affixed to the package of cigarettes or the purchase invoices which itemize the		
810-7-131	Confiscated Tobacco Products.	applicable tobacco taxes in the case of other tobacco products, are declared to be contraband goods and may be seized.	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
010 7 1.51	Procedures For Disposition Of		3340 ZA 7(0)(3), 20 11 0, Chapter 23 01 Hite	0
810-7-131	Confiscated Tobacco Products.	(1)(c) Failure to acquire appropriate invoices, substantiate tax payment, or retain invoices, as required, may result in confiscation of the tobacco products.	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
	Procedures For Disposition Of	(2) Seizure of Tobacco Products Subject to Forfeiture: The following procedures <u>must</u> be followed		
810-7-131	Confiscated Tobacco Products.	in all cases of seizure of tobacco products subject to forfeiture under provisions of Title 40, Chapter 25, <u>Code of Ala. 1975</u> :	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
	Procedures For Disposition Of	(2)(a)(1) The officer or person making the seizure shall cause a list containing a particular description of the goods, wares, merchandise or other property seized to be prepared in		
	Confiscated Tobacco	duplicate. The list shall be properly attested by the officer or person and a copy presented to the		
810-7-131	Products.	taxpayer or their representative at the time of seizure. (2)(a)(2) The department shall post a notice of the items confiscated for three weeks on its	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
	Procedures For Disposition Of	website describing the articles and stating the time and place and cause of their seizure and		
810-7-131	Confiscated Tobacco Products.	requiring any person claiming them to appear and make such claim in writing within 30 days from the date of the first posting of such notice.	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
	Procedures For Disposition Of	(2)(a)(3) Any person claiming the items seized as contraband must file with the department a		
810-7-131	Confiscated Tobacco Products.	claim in writing within 30 days from the date of the notice. The claim <u>must</u> state the person's interest in the items seized.	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
		(2)(a)(4) Claimants who wish to request the return of the confiscated product via circuit court, may execute a bond to the department in a penal sum equal to double the value of the goods so		
		seized, but in no case can the bond be less than the sum of \$200, with sureties to be approved by		
		the clerk of the circuit court in the county in which the goods are seized, conditioned that in the case of condemnation of the articles so seized, the obligors must pay to the department the full		
		value of the goods so seized and all costs and expenses of the proceedings to obtain such		
		condemnation, including a reasonable attorney's fee. Upon the delivery of such bond to the department, it shall transmit the same with the duplicate list or description of the goods seized to		
		the district attorney of the circuit in which such seizure was made, and the district attorney shall		
		file a complaint in the circuit court of the county where the seizure was made to secure the forfeiture of the goods, wares, merchandise or other property. Upon the filing of the bond, the		
	Procedures For Discontinue Of	goods shall be delivered to the claimant pending the outcome of the case; provided, that the		
	Procedures For Disposition Of Confiscated Tobacco	claimant must purchase the proper stamps to be affixed to each package of cigarettes or in the case of other tobacco products remit the appropriate tax before the goods are delivered to the		
810-7-131	Products.	claimant by the department.	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
	Procedures For Disposition Of Confiscated Tobacco	(2)(a)(5) If no claim or bond is given within the time specified, such packages of cigarettes or other		
810-7-131	Products.	tobacco products shall be forfeited without further proceedings.	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
	Procedures For Disposition Of Confiscated Tobacco	(2)(a)(6) Unclaimed products for which an appeal has not been received by the department shall		
810-7-131	Products.	be destroyed using means as determined by the department. (2)(b) Loose Cigarettes. Section 28-11-6, Code of Ala. 1975, prohibits the sale or distribution of	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
		cigarettes that are not sold in the original factory-wrapped container. The prohibition also applies		
	Procedures For Disposition Of Confiscated Tobacco	to the sale of loose cigarettes or opened packages of cigarettes. Therefore, it shall be prima facie evidence that such cigarettes offered for sale which are not in the proper packaging shall be		
810-7-131	Products.	subject to confiscation and destruction. (2)(b)(1) The officer or person making the seizure shall cause a list containing a particular	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
	Procedures For Disposition Of	description of the loose cigarettes and/or opened packages of cigarettes seized to be prepared in		
810-7-131	Confiscated Tobacco Products.	duplicate. The list shall be properly attested by the officer or person and a copy presented to the taxpayer or their representative at the time of seizure.	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
	Procedures For Disposition Of Confiscated Tobacco	(2)(b)(2) The department shall post a notice of the items confiscated for three weeks on its		
810-7-131	Products.	website describing the articles and stating the time and place and cause of their seizure.	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
	Procedures For Disposition Of	(2)(b)(3) In the event that the loose cigarettes do not contain the Fire Standards Compliant marking as required per §8-17-274, Code of Ala. 1975, the trademark holder of the loose cigarette		
810-7-131	Confiscated Tobacco Products.	brand must be notified and permitted by the department to inspect the cigarettes prior to destruction, upon written request.	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
010 7 1 .51	Procedures For Disposition Of		3340 2A 7(0)(3), 20 11 0, Chapter 23 01 Hite	0
810-7-131	Confiscated Tobacco Products.	(2)(b)(4) Loose cigarettes and improper packages of cigarettes shall be destroyed using means as determined by the department.	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
		(2)(c) Motor vehicles. Any vehicle, not a common carrier, used for the transportation for the purpose of sale of unstamped or untaxed articles shall be subject to confiscation and sale at public		
		auction to the highest bidder after due advertisement and notice to the title owner of the vehicle.		
	Procedures For Disposition Of Confiscated Tobacco	Should any unstamped or untaxed tobaccos be found in any vehicle which is engaged in the sale, distribution, or delivery of taxable tobaccos, the same shall be prima facie evidence that it was		
810-7-131	Products.	there for sale. (3) Return of Product. The department may in its discretion return any goods confiscated when it	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
		is shown that there was no intention to violate the provisions of Title 40, Chapter 25, Code of Ala.		
		1975. In the case of confiscated packages of cigarettes, any applicable state and/or county tax, to include the purchase of the appropriate tax stamps, interest and penalty, if applicable, must be		
		remitted prior to the items being returned. OTP for which invoices substantiating the payment of the tax were not timely produced, loose cigarettes, and motor vehicles with unstamped tobaccos		
	Procedures For Disposition Of	shall be prima facie evidence of intent to evade the tax. All such OTP product, loose cigarettes or		
810-7-131	Confiscated Tobacco Products.	motor vehicles will not be returned and shall be destroyed by the department or sold at auction, if applicable, upon due process.	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
		(4) Proceeds of Sale. The proceeds of sale when received by the department shall be turned in to the Treasury as other revenues are required by law to be turned in. The proceedings against		
		goods, merchandise or other property shall be considered as proceedings in rem unless otherwise		
	Procedures For Disposition Of Confiscated Tobacco	provided. Should the department have to resort to the courts for collection of the tax due and assessed, no advertisement shall be made and the confiscated tobaccos may be held as evidence		
810-7-131 810-7-132	Products. E-Liquid And Alternative	pending the results of court action. (2)(b) Only those products appearing on the directory <u>may</u> be offered for sale in Alabama. All	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title §§40-2A-7(a)(5), 28-11-17.1, Chapter 11 of Tit	0
010 7 1 .52		(3)(a) Initial Certification Application - Beginning March 1, 2022, each manufacturer must	3340 ZA 7(0)(3), 20 11 17:1, Chapter 11 01 11	U
	E-Liquid And Alternative Nicotine Product	electronically submit to the department an initial certification application along with the initial application fee through the department's online portal. Failure to submit the required fee will		
810-7-132 810-7-132	Manufacturers Certification. E-Liquid And Alternative	result in a denial of the application. (3)(b) Renewal Application - Beginning March 1 through April 30 of each subsequent year, an	§§40-2A-7(a)(5), 28-11-17.1, Chapter 11 of Tit §§40-2A-7(a)(5), 28-11-17.1, Chapter 11 of Tit	0
010 / 1 102		(3)(c) Expiration of Certification - If the manufacturer's certification expires, the manufacturer	3310 EN 7(4)(3), 20 11 1712, endpter 11 01 11	Ü
	E-Liquid And Alternative Nicotine Product	must remit the initial application fee with the required application and associated penalty, if applicable, to be recertified and have its products certified/approved for sale and placed back on		
810-7-132 810-7-132	Manufacturers Certification. E-Liquid And Alternative	the directory. (4) Penalties and Fines. Pursuant to §28-11-17.1, Code of Ala. 1975, the following penalties and/or	§§40-2A-7(a)(5), 28-11-17.1, Chapter 11 of Tit §§40-2A-7(a)(5), 28-11-17.1, Chapter 11 of Tit	0
	E-Liquid And Alternative		(A)	
810-7-132	Nicotine Product Manufacturers Certification.	(4)(b) Manufacturers that violate any of the provisions of §28-11-17.1, <u>Code of Ala. 1975</u> , <u>may</u> be subject to a five hundred dollar (\$500) fine per offense.	§§40-2A-7(a)(5), 28-11-17.1, Chapter 11 of Ti	0
	Criteria For Governing Bodies Of Counties And Incorporated	(1)(c) A credit card issuer may apply on a quarterly basis for a refund of the motor fuel excise taxes		
	Municipalities To Receive Refund Of Motor Fuel Excise	on sales of taxable motor fuel to a licensed exempt entity if the sale occurs at a retail pump		
810-8-101	Taxes.	available to the general public and the sale is charged to a credit card issued to the licensed exempt entity.	§§40-2A-7(a)(5), 40-17-323, 40-17-329	0
	Criteria For Governing Bodies Of Counties And Incorporated			
	Municipalities To Receive Refund Of Motor Fuel Excise	(2) In order to qualify as a governing body of the county or incorporated municipality, the governing body of the county or incorporated municipality <u>must</u> meet the following		
810-8-101	Taxes.	requirements:	§§40-2A-7(a)(5), 40-17-323, 40-17-329	0
	Criteria For Governing Bodies Of Counties And Incorporated	(2)(c) Purchases of motor fuel by a governing body of a county or incorporated municipality must be supported by an invoice or other documentation specifically billed to that governing body. It is		
	Municipalities To Receive Refund Of Motor Fuel Excise	further required that payments be made directly by the governing body. Any unsubstantiated purchases may result in a refund reduction if payment for the motor fuel is not made from an		
810-8-101	Taxes.	account controlled solely by the governing body of the county or incorporated municipality.	§§40-2A-7(a)(5), 40-17-323, 40-17-329	0
	Application Of Excise Tax On	(5) Any person who engages in business for which a blender's license is <u>required</u> without obtaining a blender's license <u>may</u> be subject to civil penalties in accordance with Section 40-17-		
810-8-102	Blendstocks Local Government Rate	351, <u>Code of Ala. 1975</u> .	§§40-2A-7(a)(5), 40-17-322, 40-17-326	0
	Notification Requirements			
810-8-103	For Gasoline And Diesel Fuel Excise Tax	(1) The department <u>shall</u> publish and maintain a current listing of tax levies for municipal and county gasoline and diesel fuel excise taxes pursuant to §11-51-210, <u>Code of Ala. 1975</u> .	§§11-51-210, 40-2A-7(a)(5)	0
	Local Government Rate	(2)(a) Every municipality or county ("locality") levying a new motor fuel excise tax or amending an existing motor fuel excise tax levy must submit notification of the new levy or amendment to the		
	Notification Requirements	department at least sixty (60) days before the requested effective date of the tax levy or		
810-8-103	For Gasoline And Diesel Fuel Excise Tax	amendment. The notification must include the following to be considered proper notification to the department:	§§11-51-210, 40-2A-7(a)(5)	0
	Local Government Rate Notification Requirements			
010 0 1 00	For Gasoline And Diesel Fuel	(2)(b) Proper notification, as provided in paragraph (a), <u>must</u> be submitted to the department's	\$\$44.54.740.40.34.77.V5\	
810-8-103	Excise Tax Local Government Rate	Motor Fuels Section by either of the following methods:	§§11-51-210, 40-2A-7(a)(5)	0
	Notification Requirements For Gasoline And Diesel Fuel	(2)(c) The date of receipt of the notice by the department (the "received date") shall be		
810-8-103	Excise Tax	determined as follows:	§§11-51-210, 40-2A-7(a)(5)	0

Bula Citation	Short Description	Boxulatow: Tout	Statutory Authority	# of Discretionary
Rule Citation	Short Description	Regulatory Text (3)(b) Any corrections to the rates listed on the tax levy return confirmation must be submitted to	Statutory Authoity	Regulatory Restrictions
		the department, as provided in paragraph (2)(a), by the locality within ten (10) calendar days of		
	Local Government Rate Notification Requirements	the date of receipt of the tax levy return confirmation by the locality's designated representative. Unless notification of corrections is provided in accordance with this paragraph, the rates and		
	For Gasoline And Diesel Fuel	corresponding effective dates listed on the tax levy return confirmation and thereafter published		
810-8-103	Excise Tax Local Government Rate	by the department will be considered correct. (5) Hold Harmless and Rate Responsibility. Failure of the locality to properly notify the	§§11-51-210, 40-2A-7(a)(5)	0
	Notification Requirements	department, pursuant to this rule, or failure by the department to provide proper publication of a		
810-8-103	For Gasoline And Diesel Fuel Excise Tax	rate change shall not invalidate the levy of the tax nor negate the taxpayer's obligation to remit the tax to the taxing authority.	§§11-51-210, 40-2A-7(a)(5)	0
810-8-103	Excise Tax	(1) In accordance with Section 40-17-326(c), Code of Ala. 1975, tax is imposed on the sale or	3311-31-210, 40-2A-7(8)(3)	0
		transfer of motor fuel in the bulk transfer/terminal system in Alabama by an Alabama supplier to a person who does not hold an Alabama supplier's license. The supplier shall collect the tax imposed		
		from the person who orders the sale or transfer in the bulk transfer/terminal system. A bulk		
		transfer/terminal system is a motor fuel distribution system consisting of refineries, pipelines,		
	Sales Of Motor Fuel In The	marine vessels, and terminals approved by the Internal Revenue Service. Motor fuel in a refinery, pipeline, terminal, or marine vessel transporting motor fuel to a refinery or terminal is in the bulk		
	Bulk Transfer/Terminal	transfer/terminal system provided all operators are licensed and registered as required by the		_
810-8-104	System.	Internal Revenue Service. (1) Flash sales occur when motor fuel is removed via tank truck or rail car from the terminal rack,	§§40-2A-7(a)(5), 40-17-322, 40-17-323, 40-17	U
	Flash Sales At The Terminal	when the position holder in the terminal sells to an entity that in turn, simultaneously sells the		
810-8-105	Allowed Under Specific Conditions	motor fuel at the terminal-loading rack. All parties involved in a flash sale must be properly licensed with the Alabama Department of Revenue.	§§40-2A-7(a)(5), 40-17-326	0
		(3) For flash sales, the licensed supplier (position holder) shall charge the applicable destination		
		state excise tax on the rack removal of the motor fuel, provided the supplier (position holder) is licensed to remit the destination state taxes. The supplier/distributor who sells directly to the		
		exporter in a flash sale must verify that the exporter is properly licensed in Alabama. If the		
		exporter is not properly licensed, the applicable Alabama excise tax will be charged. The supplier selling the motor fuel is responsible for payment of the Alabama excise tax if the exporter is not		
		properly licensed. The terminal issued bill of lading must show the destination state. If the		
	Flash Sales At The Terminal	supplier (position holder) is not licensed to remit the excise tax to the destination state or the destination state destination state destination state		
	Allowed Under Specific	tax, the Alabama excise tax will apply and the licensed exporter is responsible for applying for a		
810-8-105	Conditions Refund Reliev Portaining To	refund and providing the necessary documentation.	§§40-2A-7(a)(5), 40-17-326	0
	Refund Policy Pertaining To The Exemption Of Certain	(1) With respect to gasoline and diesel fuel excise taxes required by law to be added to the price		
	Organizations From State	of the gasoline and diesel fuel, those organizations specifically exempt from such taxes, excluding		
810-8-111	Gasoline And Diesel Fuel Excise Taxes.	those entities listed in §40-17-329(e), must pay the appropriate tax at time of purchase and the amount of such tax shall be refunded to such organizations on a quarterly basis.	§§40-2A-7(a)(5), 40-17-322, 40-17-323, and 4	0
	Refund Policy Pertaining To	Ţ,	(1)	
	The Exemption Of Certain Organizations From State	(2) Request for such refund must be made on forms furnished by the department, properly		
	Gasoline And Diesel Fuel	attested to, along with a copy of the original purchase invoices and any other information that the		
810-8-111	Excise Taxes. Alabama Scrap Tire	department may deem necessary. The purchase invoice must show the following:	§§40-2A-7(a)(5), 40-17-322, 40-17-323, and 4	0
	Environmental Fee	(1) Section 22-40A-14, Code of Ala, 1975, requires that a scrap tire environmental fee of \$1 per tire		
810-8-112	Application And Filing Procedure.	<u>shall</u> be collected by a tire dealer at the point of sale from the consumer on all new, used and retread tires whether or not mounted on a rim or wheel.	§§22-40A-14, 40-2A-7(a)(5)	0
810-8-112	Alabama Scrap Tire	retread thes whether of not mounted on a fin or wheel.	3322-40M-14, 40-2M-7(a)(3)	0
	Environmental Fee Application And Filing	(2) The term "tire dealer" as used in this rule shall mean any person engaged in the sale of tires to		
810-8-112	Procedure.	the consumer whether or not mounted on a rim or wheel.	§§22-40A-14, 40-2A-7(a)(5)	0
	Alabama Scrap Tire Environmental Fee			
	Application And Filing	(3) The tire dealer shall file with the Department of Revenue for a scrap tire environmental fee		
810-8-112	Procedure. Alabama Scrap Tire	account number on a form provided by the department. The form <u>shall require</u> the following:	§§22-40A-14, 40-2A-7(a)(5)	0
	Environmental Fee	(4) Upon receipt of the application from the tire dealer, the department shall assign an account		
010.0.1.13	Application And Filing Procedure.	number to the tire dealer and will provide to the tire dealer the forms necessary for the filing and payment of the scrap tire environmental fee.	5522 404 44 40 24 7/-//5	0
810-8-112	Procedure.	(5) Every tire dealer is required to file a report each month on forms provided by the department.	§§22-40A-14, 40-2A-7(a)(5)	0
		A report must be filed with the department even if no fee is due. The report is due on or before		
	Alabama Scrap Tire	the twentieth (20) day of each calendar month being a true and correct statement of the information required on the report for the preceding calendar month. The report shall be		
	Environmental Fee	accompanied by a remittance payable to the "State of Alabama" for the amount of the fee shown		
810-8-112	Application And Filing Procedure.	to be due. Failure to receive a report form does not relieve the tire dealer from the obligation of making a report on or before the due date.	§§22-40A-14, 40-2A-7(a)(5)	0
		(1)(c) End users who paid the gasoline fuel excise tax on gasoline blendstocks not used in the		
810-8-113	Miscellaneous Refund Provisions	manufacture of gasoline or motor fuel <u>may</u> file for a refund of the gasoline excise tax on a quarterly basis on a form prescribed by the department.	§§40-2A-7(a)(5), 40-17-323 and 40-17-329(d)	0
		(1)(d) Any person or business licensed with the department in the sale of motor fuel that paid the		
	Miscellaneous Refund	excise tax paid on transmix not used as a motor fuel or that is delivered to a refinery for further processing may file for return of the motor fuel excise tax on a quarterly basis on a form		
810-8-113	Provisions	prescribed by the department.	§§40-2A-7(a)(5), 40-17-323 and 40-17-329(d)	0
		(1)(e) Tax paid on motor fuel within the bulk transfer system in which a second tax has been paid or the fuel was exported to another state or country can be refunded to the entity paying the		
		second tax or exporting the fuel on a monthly basis. A supplier that deals in transactions within		
	Miscellaneous Refund	the bulk transfer system and each person engaged in business in this state as a supplier must first obtain an Alabama supplier's license. Therefore, the refund must be requested by an Alabama		
810-8-113	Provisions	licensed supplier and requested on forms prescribed by the department.	§§40-2A-7(a)(5), 40-17-323 and 40-17-329(d)	0
		(2) Copies of invoices showing that the tax was paid and any other documentation deemed necessary by the department to substantiate the claim must be submitted with the petition. The		
	Miscellaneous Refund	petition must be filed on either the quarterly or monthly basis as stated in the refund provisions		
810-8-113	Provisions Loss Of Taxable Fuel Petition	and cannot include any other period. (1)(d) Any person or business licensed with the department in the sale of motor fuel may petition	§§40-2A-7(a)(5), 40-17-323 and 40-17-329(d)	0
	For Refund For Losses And	for a refund of state excise taxes paid on fuel that is lost or destroyed as a direct result of a		
810-8-114	Contamination Of Motor Fuel Loss Of Taxable Fuel Petition	sudden or unexpected casualty or becomes unsalable or unusable as highway fuel.	§§40-2A-7(a)(5), 40-17-323 and 40-17-329(j)	0
	For Refund For Losses And	(2) Copies of insurance reports or any other documentation as required by the department to		
810-8-114	Contamination Of Motor Fuel	substantiate the claim <u>must</u> be attached to the petition.	§§40-2A-7(a)(5), 40-17-323 and 40-17-329(j)	0
		(4) A motor vehicle displaying a license plate from this state or any other state is presumed to use		
		diesel fuel exclusively for use on the highways of this state and the excise tax, will apply. When a		
810-8-117	Vehicle Used Exclusively "Off The Highway".	vehicle licensed by this state is permanently withdrawn from highway use for exclusive "off the highway" use, license plates must be removed from the vehicle or the excise tax will apply.	§§40-2A-7(a)(5), 40-17-323, 40-17-221(b)	0
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Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
	Dyed Diesel Fuel For A Motor			
810-8-117	The Highway".	(9) Any user claiming exemption from excise tax for "off the highway" use <u>must</u> accurately maintain adequate records to show the operations claimed to be exempt.	§§40-2A-7(a)(5), 40-17-323, 40-17-221(b)	0
	Dyed Diesel Fuel For A Motor Vehicle Used Exclusively "Off	(10) Adequate records substantiating exclusive "off the highway" use must contain the following		
810-8-117	The Highway".	documentation: (1) With respect to diesel fuel tax which is required to be added to the price of undyed diesel fuel,	§§40-2A-7(a)(5), 40-17-323, 40-17-221(b)	0
	Refund Of Diesel Fuel Excise	used in designated off-road equipment, the taxpayer must pay the appropriate tax at time of		
810-8-121.01	Tax For Off-Road Use.	purchase and the amount of the tax will be refunded to the taxpayers on a quarterly basis. (3) Request for refund shall be made on forms prescribed by the department, properly attested to	§§40-2A-7(a)(5), 40-17-323, 40-17-329, 40-17	0
810-8-121.01	Refund Of Diesel Fuel Excise Tax For Off-Road Use.	along with a copy of purchase invoices, withdrawal log, list of off-road equipment including equipment identification number, and any other documentation required by the department.	\$\$40.24.7(a)(E), 40.47.222, 40.47.220, 40.47	0
	Refund Of Diesel Fuel Excise		§\$40-2A-7(a)(5), 40-17-323, 40-17-329, 40-17	
810-8-121.01	Tax For Off-Road Use. Refund Of Diesel Fuel Excise	(4) The purchase invoice <u>must</u> show the following: (5) The claimant <u>must</u> maintain a daily withdrawal log of all undyed motor fuel for off-road use.	§§40-2A-7(a)(5), 40-17-323, 40-17-329, 40-17	0
810-8-121.01	Tax For Off-Road Use.	This log <u>should</u> include: (1)(e)(3) Sales claimed by the permit holder as being made to a governing body of a county or	§§40-2A-7(a)(5), 40-17-323, 40-17-329, 40-17	0
		incorporated municipality for highway use must be supported by invoice or other documents		
	Exemptions Pertaining To The	specifically billed to that governing body. It is further required that payments be made directly by the governing body. Any questionable sales may be substantiated or disallowed by determining		
810-8-122	Additional Excise Tax On Lubricating Oil	whether payment for the lubricating oil is made from an account controlled solely by the governing body of the county or incorporated municipality.	§§40-2-11, 40-17-18, 40-17-221(a), 40-17-22	0
010 0 1 122	Exemptions Pertaining To The		33 10 2 11, 10 17 10, 10 17 221(0), 10 17 22.	
810-8-122	Additional Excise Tax On Lubricating Oil	(1)(f) Used in off-road vehicles which presently do not <u>require</u> state licensing; specifically, but not limited to, forklifts and other like devices not for use on the streets and highways of this state.	§§40-2-11, 40-17-18, 40-17-221(a), 40-17-22	0
	Exempt Entity Petition For	(1) An exempt entity that is listed in §40-17-329(e), Code of Ala. 1975, who purchases gasoline and or undyed diesel fuel with the state excise tax paid may file for refund of the tax on forms		
040 0 4 22	Refund For Tax-Paid Gasoline	prescribed by the department. The petition for refund must be filed on a quarterly basis with a	\$\$40.34.7/-\/\$\\\ 40.47.330/-\\\\ 40.47.333	
810-8-123	And Undyed Diesel Fuel	separate petition for each quarter and cannot include purchases for any other period. (2) Receipts/invoices and company credit card reports must be submitted to the department with	§§40-2A-7(a)(5), 40-17-329(e), 40-17-323	U
	Exempt Entity Petition For	the petition for refund. The credit card report must include the dates of credit card purchases made by the exempt entity, name of vendor and location, invoice number, product type, and the		
810-8-123	Refund For Tax-Paid Gasoline And Undyed Diesel Fuel	number of gasoline and/or undyed diesel fuel gallons purchased. The department may request	\$\$40.24.7/-\/\$\\\ 40.47.220/-\\\\ 40.47.222	
810-8-123	Credit Policy Regarding	additional information, if needed, to complete the reviewal process of the petition for refund.	§§40-2A-7(a)(5), 40-17-329(e), 40-17-323	0
	Wholesale Oil/Import License Fee On Biodiesel Sold To A	(2) Request for credit of the gallons of biodiesel sold to the licensed supplier at the terminal shall be made on forms furnished by the Department of Revenue. The licensed supplier is responsible		
010 0 1 34	Licensed Supplier When	for maintaining a copy of the original purchase invoices and any other information that the	\$\$40.24.7(a)(E), 40.47.474	0
810-8-124	Delivered To A Terminal Credit Policy Regarding	Department may deem necessary. The purchase invoice must show the following:	§§40-2A-7(a)(5), 40-17-174	0
	Wholesale Oil/Import License Fee On Biodiesel Sold To A			
810-8-124	Licensed Supplier When Delivered To A Terminal	(5) This rule shall be effective October 1, 2014.	§§40-2A-7(a)(5), 40-17-174	0
610-6-124	Refund Policy Regarding		9940-2A-7(a)(5), 40-17-174	0
	Wholesale Oil License Fee On Diesel Fuel Diverted To	(2) Request for refund shall be made on forms furnished by the Department of Revenue, properly attested to, along with a copy of the original purchase invoices and any other information that the		
810-8-125	Another State	Department may deem necessary. The purchase invoice must show the following: (1) Any person, distributor, storer, retail dealer, user, or user who sells to others, unable to	§§40-2A-7(a)(5), 40-17-174	0
		determine at the time of purchase, transport, delivery, storage, or sale of lubricating oil the		
	Permit Issued To Pay Lubricating Oil Tax Directly To	applicability of the additional excise tax levied in §40-17-220 may apply for a lubricating oil permit. This lubricating oil permit will allow the holder to purchase lubricating oil free of all lubricating oil		
810-8-125.02	The Department.	excise tax and pay such taxes directly to the department. (3) The lubricating oil permit holder may purchase all lubricating oil products tax free and is not	§§40-2-11, 40-17-18, 40-17-152, 40-17-221	0
	Permit Issued To Pay	required to remit to the seller the excise tax levied in §40-17-171 or the additional excise tax		
810-8-125.02	The Department.	levied in §40-17-220. The lubricating oil permit holder must furnish to each vendor from whom lubricating oil is purchased the assigned permit number.	§§40-2-11, 40-17-18, 40-17-152, 40-17-221	0
		(4) The lubricating oil permit holder is required to file a lubricating oil excise tax return for each month on a form prescribed by the department. A return must be filed even if no lubricating oil is		
	Permit Issued To Pay	purchased, distributed, sold, used, or if no tax is due. The return and payment of any tax shown as due must be filed and remitted to the department on or before the twentieth (20th) day of each		
810-8-125.02	The Department.	calendar month for the preceding calendar month in which the tax accrues.	§§40-2-11, 40-17-18, 40-17-152, 40-17-221	0
	Permit Issued To Pay	(6) The lubricating oil permit holder must keep records to substantiate any item appearing on the monthly lubricating oil tax return. Records must be maintained in a form satisfactory to the		
810-8-125.02		department and made available for inspection or audit by the department. Records must be retained by the lubricating oil permit holder for a period not less than three years.	§§40-2-11, 40-17-18, 40-17-152, 40-17-221	0
210 0 1 .25.02		(8) A lubricating oil permit holder claiming sales or use of lubricating oil exempt from the	33 2 11, 10 17 10, 70 17 132, 70 17-221	0
		additional excise tax as enumerated in §40-17-220(c), (1) through (8) must exercise reasonable care to assure that the lubricating oil is used for the exempt purpose. Each exempt sale of		
	Permit Issued To Pay Lubricating Oil Tax Directly To	lubricating oil must be supported by a copy of the original invoice showing invoice number, date, number of gallons, and the correct name and address of the purchaser. A user of lubricating oil		
810-8-125.02	The Department. Permit Issued To Pay	must keep records substantiating the exempt use. (9) The lubricating oil permit is a personal privilege and is not transferable. The permit <u>may</u> be	§§40-2-11, 40-17-18, 40-17-152, 40-17-221	0
	Lubricating Oil Tax Directly To	canceled by the department upon notice to the holder thereof in accordance with the provisions		
810-8-125.02	The Department. Permit Issued To Pay	of \$40-2A-8. (10) Vendors of lubricating oil must maintain a file of lubricating oil permit holders' names and	§§40-2-11, 40-17-18, 40-17-152, 40-17-221	0
810-8-125.02	Lubricating Oil Tax Directly To The Department.	numbers to substantiate tax free sales of lubricating oil permit holders. Vendors selling tax free lubricating oil to non-lubricating oil permit holders could incur liability for the tax due.	§§40-2-11, 40-17-18, 40-17-152, 40-17-221	0
	Licensed Distributor Refund	(1) A licensed distributor who has sold gasoline and/or undyed diesel fuel without the state excise		
810-8-126	For Sales To Licensed Exempt Entities.	tax to an exempt entity that is licensed with the department in accordance with §40-17-332(j), Code of Ala. 1975, may file for a refund on forms prescribed by the department.	§§40-2A-7(a)(5), 40-17-323, 40-17-329(b)	0
	Licensed Distributor Refund For Sales To Licensed Exempt	(1)(a) The following sales to licensed exempt entities may be included on the Licensed Distributor		
810-8-126	Entities.	Refund form: (2) Refunds for sales of taxable gasoline and undyed diesel fuel to licensed exempt entities that	§§40-2A-7(a)(5), 40-17-323, 40-17-329(b)	0
	Licensed Distributor Refund	occur at a fixed retail pump available to the general public and that are charged to a credit card		
810-8-126	For Sales To Licensed Exempt Entities.	issued to the exempt entity must be claimed on the Credit Card Issuer Refund form in accordance with Rule 810-8-160 and cannot be included on the Licensed Distributor Refund form.	§§40-2A-7(a)(5), 40-17-323, 40-17-329(b)	0
	Licensed Distributor Refund For Sales To Licensed Exempt	(3) A summary listing of sales to licensed exempt entities <u>must</u> be attached to the petition for refund. The listing <u>must</u> include the licensed exempt entity name, exempt license number, and		
810-8-126	Entities.	the number of gasoline and/or undyed diesel fuel gallons sold.	§§40-2A-7(a)(5), 40-17-323, 40-17-329(b)	0
		(4) The petition <u>must</u> be filed on a monthly basis with a separate petition for each month and		
810-8-126	Entities.	cannot include sales for any other period.	§§40-2A-7(a)(5), 40-17-323, 40-17-329(b)	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (1) Any entity, other than a licensed supplier, who exports motor fuel to another state, must	Statutory Authoity	Regulatory Restrictions
		obtain an Alabama Exporter's License. The licensed exporter is required to file a monthly exporter		
		return showing the amount of motor fuel exported from Alabama. The exporter return will serve as a petition for refund for Alabama tax paid motor fuel that is exported to another state. The		
		refund amount will be netted against any liability that may be shown on the exporter return as		
810-8-127	Licensed Exporter Refunds	due to the state.	§§40-2A-7(a)(5), 40-17-323, 40-17-329(b)	0
	Deposits In Lieu Of Surety	(1) Those licensees listed in §40-17-335, where a surety bond is required <u>may</u> , in lieu of posting a surety bond, deposit with the department certified funds equivalent to the amount of bond fixed		
810-8-129	Bonds	by the department.	§§40-2A-7(a)(5), 40-17-323, 40-17-335	0
810-8-129	Deposits In Lieu Of Surety Dyed Diesel Fuel Sold For	(2) The deposit <u>must</u> be sent directly to the Business and License Tax Division. (1)(a) Dispensing equipment <u>must</u> be marked: "DYED DIESEL FUEL - NONTAXABLE USE ONLY -	§§40-2A-7(a)(5), 40-17-323, 40-17-335	0
810-8-147.01	Exclusive Off-Road Use.	PENALTY FOR TAXABLE USE."	§§40-17-323, 40-17-356	0
		(1)(b) Any distributor selling dyed diesel fuel exclusively for off-road use to a retail outlet must issue an invoice for each sale. Invoices issued for each sale must contain the invoice number, date		
		of sale, number of gallons, and the correct name and address of each purchaser. The following		
	Dyed Diesel Fuel Sold For	statement must appear on the front of each invoice: "Dyed Diesel Fuel, Non-Taxable Use Only-		_
810-8-147.01 810-8-156	Exclusive Off-Road Use. Sales Records Of A Licensed	Penalty for Taxable Use". (1) Every licensed distributor must keep a sales record showing each sale of motor fuel, the person	§§40-17-323, 40-17-356 §§40-2A-7(a)(5), 40-17-323	0
		(2) The distributor must prepare a serially numbered invoice for each sale of fuel whether the fuel	.,,,,,	
		is sold for highway use motor vehicles or for off-road use. A single invoice covering multiple deliveries of fuel made during a period of time not to exceed a calendar month will constitute an		
		invoice for each sale. If the multiple invoice includes taxed and tax-free sales, the taxed sales must		
010 0 1 55	Sales Records Of A Licensed Distributor	be so designated. The invoice must be delivered to the purchaser and a copy retained by the distributor.	\$\$40.24.7(-\/F\) 40.47.222	0
810-8-156	Sales Records Of A Licensed	uistributor.	§§40-2A-7(a)(5), 40-17-323	U
810-8-156	Distributor	(3) A sales invoice <u>must</u> contain the following information:	§§40-2A-7(a)(5), 40-17-323	0
810-8-156	Sales Records Of A Licensed	(4)(a) If a licensed distributor sells undyed motor fuel tax-free to an exempt entity, the sales (5) A sales invoice for dyed motor fuel must contain the following statement - "Dyed Diesel Fuel,	§§40-2A-7(a)(5), 40-17-323	0
		Nontaxable Use Only-Penalty for Taxable Use". Records must be maintained in a form satisfactory		
	Sales Records Of A Licensed	to the department and shall be made available for inspection and audit by the department including adequate documentation of tax-free sales of gasoline and diesel fuel to licensed exempt		
810-8-156	Distributor	entities.	§§40-2A-7(a)(5), 40-17-323	0
810-8-157	Net Gallons Basis	(1) All fuel tax returns and reports required under Article 12 of Chapter 17 of Title 40 <u>must</u> be reported on a net gallon basis.	\$\$40.24.7(p)(E), 40.47.222	0
810-8-157 810-8-158	Motor Fuel Floor-Stocks Tax	(2) The wholesale distributor must file a motor fuel floor-stocks tax return as prescribed by the	§§40-2A-7(a)(5), 40-17-323 §§40-2A-7(a)(5) and 40-17-323, 40-17-331	0
		(1) The Motor Fuel Back Up Tax Report is to be submitted for non-taxed motor fuel sold or		
		consumed for taxable purposes, taxable motor fuel used for taxable purposes on which an exemption or refund was allowed, or aviation gasoline or jet fuel taxed at the aviation rate or jet		
	Motor Fuel Back Up Tax	fuel rate used for purposes other than fuel in an aircraft. Documentation required by the		
810-8-159	Report Motor Fuel Back Up Tax	department to explain why the tax is due must be submitted with the report. (2) The tax liability as listed on the Motor Fuel Back Up Tax Report is in addition to any other	§§40-2A-7(a)(5), 40-17-323 and 40-17-328	0
810-8-159	Report	penalty that <u>may</u> be imposed.	§§40-2A-7(a)(5), 40-17-323 and 40-17-328	0
910 9 1 50	Motor Fuel Back Up Tax Report	(3) The report should only be filed when there is reportable activity.	\$\$40.24.7(p)(E) 40.17.222 and 40.17.229	0
810-8-159	керогі	(1) §40-17-332(j), Code of Ala. 1975, provides that the exempt entities listed in §40-17-329(e),	§§40-2A-7(a)(5), 40-17-323 and 40-17-328	0
	a tractic participation	Code of Ala. 1975, must be issued an exemption license in order to purchase state excise tax		
	Credit Card Issuer Petition For Refund For Gasoline And	exempt motor fuel. When purchases of gasoline and/or undyed diesel fuel are made by these licensed exempt entities at a fixed retail pump available to the general public using a credit card		
	Undyed Diesel Fuel Purchases	and the credit card issuer bills the licensed exempt entity for the fuel less the state excise tax,		
810-8-160	By Licensed Exempt Entities. Credit Card Issuer Petition For	then the credit card issuer may file for a refund of the state excise taxes.	§§40-2A-7(a)(5), 40-17-323 and 40-17-329(f)	0
	Refund For Gasoline And			
810-8-160	Undyed Diesel Fuel Purchases By Licensed Exempt Entities.	(3) Each petition for refund <u>must</u> be filed quarterly, on a form prescribed by the department, and cannot include purchases for any other period.	§§40-2A-7(a)(5), 40-17-323 and 40-17-329(f)	0
810-8-100		(4) The petition for refund must include a listing/report of purchases made by the licensed exempt		0
	Credit Card Issuer Petition For Refund For Gasoline And	entity. The listing/report includes the date of credit card purchases made by the licensed exempt entity, licensed exempt entity, licensed exempt entity name, fuel tax exemption number, name of vendor and location,		
	Undyed Diesel Fuel Purchases	invoice number, product type, and the number of gasoline and/or undyed diesel fuel gallons billed		
810-8-160	By Licensed Exempt Entities.	by the credit card issuer without the tax.	§§40-2A-7(a)(5), 40-17-323 and 40-17-329(f)	0
		(1) Suppliers or permissive suppliers may deduct from the next monthly return those tax payments that were not remitted from the previous month to the supplier or permissive supplier		
		by any licensed distributor or licensed importer who removed motor fuel on which the tax is due		
810-8-163	Supplier Twenty Day Notification	from the supplier's or permissive supplier's terminal if the state is notified within 20 business days after the return is due.	§§40-2A-7(a)(5), 40-17-323, 40-17-343(a)	0
		(2) This information must be submitted on forms prescribed by the department and the supplier	, , , , , , , , , , , , , , , , , , , ,	,
	Supplier Twenty Day	or permissive supplier cannot take the deduction until the department issues an authorized letter of credit which indicates that the department received the 20 day notification within the 20		
810-8-163	Notification	business days and has approved the credit.	§§40-2A-7(a)(5), 40-17-323, 40-17-343(a)	0
		(1) Suppliers and permissive suppliers who timely file a return with the payment due may deduct from the amount of tax payable with the return an administrative discount of one half of one		
		percent (.005) of the amount of tax payable with the return an administrative discount of one hair of one percent (.005) of the amount of tax payable to the state (§40-17-340(e), Code of Ala. 1975) In		
		addition, suppliers and permissive suppliers who timely file a return with the payment due may		
		deduct, from the amount of tax payable with the return, an administrative discount of one tenth of one percent (.001) of the amount of tax payable to the state, not to exceed two thousand		
810-8-164	Motor Fuel Discounts	dollars (\$2,000) per month (\$40-17-343(b), Code of Ala. 1975)	§§40-2A-7(a)(5), 40-17-323	0
		(1) The Inspection Fee Back Up Report is to be submitted for non-taxed dyed diesel fuel, dyed kerosene, and/or lubricating oil that was sold or consumed for taxable purposes or taxable dyed		
		diesel fuel, dyed kerosene, and/or lubricating oil that was used for taxable purposes on which an		
810-8-169	Inspection Fee Back Up Tax Report	exemption or refund was allowed. Any documentation required by the department to explain why the inspection fee is due must be submitted with the report.	§§40-2A-7(a)(5), 8-17-84, 8-17-87	0
010-0-109	Inspection Fee Back Up Tax	·	3370-2M-1(a)(3), 0-17-04, 0-17-87	0
810-8-169	Report	(2) The liability as listed on this report is in addition to any other penalty that <u>may</u> be imposed.	§§40-2A-7(a)(5), 8-17-84, 8-17-87	0
810-8-169	Inspection Fee Back Up Tax Report	(3) The report <u>should</u> only be filed when there is reportable activity.	§§40-2A-7(a)(5), 8-17-84, 8-17-87	0
	Maintenance Of Records For	· · · · · · · · · · · · · · · · · · ·		
	Compressed Natural Gas (CNG) Or Liquefied Natural	(1) Every licensed public seller or fleet producer of compressed natural gas (CNG) or liquefied natural gas (LNG) shall maintain copies of the purchase invoices showing the quantity of natural		
	Gas (LNG) By Public Sellers Or	gas purchased and used to produce CNG and the amount of CNG OR LNG product purchased,		
810-8-172	Fleet Producers Maintenance Of Records For	received, or produced at each location for a period of 30 days.	§§40-2A-7(a)(5), 40-17-168	0
	Compressed Natural Gas			
	(CNG) Or Liquefied Natural	(2) Even licensed public college or float and discrete of CNC OD 1412		
810-8-172	Gas (LNG) By Public Sellers Or Fleet Producers	(2) Every licensed public seller or fleet producer of CNG OR LNG <u>must</u> keep a sales record or withdrawal records showing each sale of CNG or LNG.	§§40-2A-7(a)(5), 40-17-168	0
			100 (-/(-/// 200	

Rule Citation	Short Description	Pagulatary Tayt	Statutory Authority	# of Discretionary Regulatory Restrictions
Tale citation	Maintenance Of Records For	Regulatory Text	Statutory Authoity	Salatory restrictions
]	Compressed Natural Gas (CNG) Or Liquefied Natural	(3) The public seller or fleet producer must maintain a daily log of the total gasoline equivalent		
	Gas (LNG) By Public Sellers Or			
810-8-172	Fleet Producers	CNG or LNG metering device.	§§40-2A-7(a)(5), 40-17-168	0
		(4) All sales to licensed exempt entities must be properly documented with an invoice for each sale of CNG or LNG product. A single invoice covering multiple sales of CNG or LNG made during a		
		period of time not to exceed a calendar month shall constitute an invoice for each sale. The public		
		seller or fleet producer must maintain a daily log of all CNG or LNG product sold to a licensed exempt entity. The licensed exempt entity must provide the public seller or fleet producer with a		
	Maintenance Of Records For	valid exempt entity number before the exempt entity can purchase tax-free CNG or LNG. The		
	Compressed Natural Gas (CNG) Or Liquefied Natural	public seller or fleet producer must maintain a record of the sales to the exempt entity including the exempt entity numbers for audit purposes. If the entity does not have a valid exempt entity		
	Gas (LNG) By Public Sellers Or	license number, the public seller or fleet producer must collect and remit the appropriate excise		
810-8-172	Fleet Producers Maintenance Of Records For	tax to the department.	§§40-2A-7(a)(5), 40-17-168	0
	Compressed Natural Gas			
	(CNG) Or Liquefied Natural Gas (LNG) By Public Sellers Or			
810-8-172	Fleet Producers	(5) The sales invoice or other supporting documentation shall contain the following information:	§§40-2A-7(a)(5), 40-17-168	0
	Maintenance Of Records For			
	Compressed Natural Gas (CNG) Or Liquefied Natural			
		(6) Records must be maintained in the format described above in items (1) – (5) and shall be		
810-8-172	Fleet Producers	made available for inspection and audit by the department. (1) A fee of fifty dollars (\$50.00) per request shall be charged for requests for privilege license	§§40-2A-7(a)(5), 40-17-168	0
	Fee For Costs Incurred In	information. Law enforcement agencies and other federal, state, county, and municipal agencies		
810-8-503	Providing Copies Of Privilege Records	of all jurisdictions who reciprocate with information and/or assistance to the Alabama Department of Revenue shall be exempt from the payment of this fee.	§40-2A-7(a)(5)	0
	Fee For Costs Incurred In	(2) All persons who request license information from the Severance & License Tax Section of the	3.0 2.11 (2)(2)	-
810-8-503	Providing Copies Of Privilege Records	Business & License Tax Division, Alabama Department of Revenue, shall apply in writing. Payment via certified funds per request should be submitted with the request for information.	§40-2A-7(a)(5)	0
510 0 9-103	Fee For Costs Incurred In	The second secon	3.0 En /(u)(3)	0
910 9 5 02	Providing Copies Of Privilege	(2) The written request for information shall contain the following:	\$40.24.7(a)(5)	0
810-8-503	Records Fee For Costs Incurred In	(3) The written request for information <u>shall</u> contain the following:	§40-2A-7(a)(5)	0
010 0 5 03	Providing Copies Of Privilege	(4) The above referenced information should be featured to	SAO 2A 7/-VEV	0
810-8-503	Records Fee For Costs Incurred In	(4) The above-referenced information should be forward to: (5) Upon processing the request, the Severance & License Tax Section shall email the required	§40-2A-7(a)(5)	0
	Providing Copies Of Privilege	information to the email address provided. The Department of Revenue is not responsible for		
810-8-503	Records Clarification Of Definitions	invalid or incorrect email addresses.	§40-2A-7(a)(5)	0
	And Exemptions For Lumber	(2) Definitions: The following terms <u>shall</u> have the meaning ascribed to them for purposes of this		
810-8-505	And Timber Dealers. Clarification Of Definitions	regulation:	§§40-2A-7(a)(5), 40-12-121, 40-12-154, 40-12	0
	And Exemptions For Lumber			
810-8-505	And Timber Dealers.	(3) The following shall be exempt for purchasing this license: (3)(a) A sawmill, pole mill, veneer mill, planning mill, box factories, etc., regularly licensed under	§§40-2A-7(a)(5), 40-12-121, 40-12-154, 40-12	0
		Section 40-12-154 or 40-12-177, shall not become liable for the license tax imposed by this section		
		by reason of his purchasing partially manufactured lumber from other mills, if the processing of said partially manufactured lumber is completed at the plant of the mill operator so purchasing		
	Clarification Of Definitions	the same and the lumber is thereafter shipped or sold in the same manner as lumber		
810-8-505	And Exemptions For Lumber And Timber Dealers.	manufactured at the plant of such operator; provided, that such purchases do not exceed in volume the lumber manufactured by such operator at his own plant or plants.	§§40-2A-7(a)(5), 40-12-121, 40-12-154, 40-12	0
810-8-303	Clarification Of The	volume the lumber manufactured by such operator at his own plant or plants.	9940-2A-7(d)(3), 40-12-121, 40-12-134, 40-12	0
	Application Of The Forest Products Severance Tax And			
	The Forest Products			
010 0 5 00		(1) <u>DEFINITIONS</u> : Definitions related to terms used in this rule <u>may</u> be found in §9-13-80, <u>Code of</u>	\$40.24.7/-\/F\\ = d.Tible 0. Charter 42	
810-8-506	Forest Products. Clarification Of The	<u>Ala. 1975</u> .	§40-2A-7(a)(5) and Title 9, Chapter 13	0
	Application Of The Forest			
	Products Severance Tax And The Forest Products			
040.0 5	Manufacturers Tax On Certain	(2)	C40 24 7/ V(5) 1711 5 71 11	
810-8-506	Forest Products. Clarification Of The	(3) <u>TAX RATES</u> : Tax rates for specific forest products <u>may</u> be found in §9-13-82, <u>Code of Ala. 1975</u> .	940-2A-7(a)(5) and Title 9, Chapter 13	0
	Application Of The Forest	(4)(b)(i) Manufacturers who purchase pulpwood, logs, or portions thereof and convert them into		
	Products Severance Tax And The Forest Products	chips and wish to be exempt from the Forest Products Severance Tax on pulpwood chips or residual pulpwood chips purchased from a manufacturer, concentration yard, or processor must		
	Manufacturers Tax On Certain	first obtain an exemption registration certificate from the seller stating that the seller is registered		
810-8-506	Forest Products. Clarification Of The	with the Department to remit the Forest Products Severance Tax.	§40-2A-7(a)(5) and Title 9, Chapter 13	0
	Application Of The Forest			
	Products Severance Tax And The Forest Products			
		(5)(b)(i) The manufacturer who produces residual pulpwood chips from logs utilized in the		
810-8-506	Forest Products. Clarification Of The	manufacturing process under §9-13-82(c), Code of Ala. 1975, may deduct from the Forest	§40-2A-7(a)(5) and Title 9, Chapter 13	0
	Application Of The Forest			
	Products Severance Tax And			
	The Forest Products Manufacturers Tax On Certain	(5)(b)(ii) A sawmill that utilizes logs in the manufacturing process to produce lumber must remit		
810-8-506	Forest Products.	the Forest Products Severance Tax on the total weight of the logs that are delivered to sawmills.	§40-2A-7(a)(5) and Title 9, Chapter 13	0
	Clarification Of The Application Of The Forest			
	Products Severance Tax And	(5)(b)(iii) A sawmill that converts the slabs that are produced as a byproduct of lumber		
	The Forest Products Manufacturers Tax On Certain	manufactured into residual pulpwood chips shall remit the Forest Products Manufacturers Tax based on the net tonnage of the logs delivered to the sawmill multiplied by 50 percent of the		
810-8-506	Forest Products.	Forest Products Severance Tax rate.	§40-2A-7(a)(5) and Title 9, Chapter 13	0
	Clarification Of The Application Of The Forest			
	Products Severance Tax And	(5)(c) CALCULATING NET TONNAGE: Compute the total weight of the logs received during the		
	The Forest Products Manufacturers Tax On Certain	quarter then subtract the total weight of the residual pulpwood chips remaining after slabs are		
810-8-506	Forest Products.	generated from the logs. The net tonnage should then be shown on the Forest Products Manufacturers Tax return based on each county of severance.	§40-2A-7(a)(5) and Title 9, Chapter 13	0

Comment Comm					# of Discretionary
Size Board Mediganists 10 19	Rule Citation	Short Description		Statutory Authorty	Regulatory Restrictions
Size Search Cod Agriculty March 2014 1.0 Mar					
Set 5 3 - 10 Set 5 3 - 10 Set 6 3 - 10 Se					
Collection from the collection of the collection	010 0 5 10			\$40.24.7/-\/F\\ A-+ 2000 F00	
Seath Stand And Agencies In a service of the Common Commo	810-8-510	Registration Form		940-2A-7(a)(5), ACT 2006-586	0
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Selection of the properties of	810-8-510			\$40-2A-7(a)(5), Act 2006-586	0
and the control of th			(4) NORTH AMERICAN INDUSTRIES CLASSIFICATION SYSTEM (NAICS): Section 11-51-90.2(a)(2),	V.X.P	
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State Potential Analyses State Potential Analyses State Analyses S			of Ala. 1975. In order for the municipal license officers to comply with licensing prerequisites, each		
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193 - 19-00. Shoot dis extensive of the passard or segret to seek the Copyright of the Copyright or Copyright	810-8-510		paragraph three (3) above.	§40-2A-7(a)(5), Act 2006-586	0
Size Board And Agency Services And Services					
Michanism Die Der Der Der Der Der Der Der Der Der De		_	address, telephone number, regulatory requirements) to be communicated to municipal license		
High-Schotter Tip to South Michael Tip to S	810-8-510	Registration Form		§40-2A-7(a)(5), Act 2006-586	0
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December to so notify all municipalities and the Alabama League of Municipalities shall not, whoreofer possible to the service of the Calculation of any such increase, if application, and the stableship procedure for the Calculation of any such increase, if application, and the stableship procedure for the Calculation of any such increase, if application, and the stableship procedure for the Calculation of any such increase, if application, and the stableship procedure for the Calculation of any such increase, if application, and such as a manual requel to the percentage increase, if any, in the U.S. Quarquernial Adjustment To Objection of Review by an amount equal to the percentage increase, if any, in the U.S. Quarquernial Adjustment To Manual Increase of Alabama Increase of Alabama Increase of Alabama Increase of Alabama Increase of Increase and State of Increase and Increase in Increase			and the Alabama League of Municipalities regarding any required adjustment to the municipal		
Quinquemial Adjustment To					
10.8-5-15 Staumor Fees methods for notification.			however, prohibit a municipality from increasing the issuance fee, if any increase is otherwise due.		
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10.8 - 1.5 Susance Fees which the increase phall take effect. (4 10) Subsequent calculations 7 for each succeeding five years, the Producer Price index for finished goods for the year preceding the fifth license year shall be used to determine an increase, if any, in the municipal business to the municipal business license (4 10) Subsequent calculations 15 in which the increase phall the license year shall be used to determine an increase, if any, in the municipal business license (4 10) Subsequent 15					
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If any, in the municipal business license issuance fee. This will be determined by averaging the new dockses for the previous year and company this flight to the base year average index of 180.3, calculating the percent increase, if applicable, and rounding the application of the increase to the Quinquennial Adjustment To Municipal Business License issuance Fees substance Fees					
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mailing and email addresses, if applicable. (1) At 2014-331 was signed into law on April 7, 2014 and becomes effective on July 1, 2014 in accordance with Section 40-1-49, Code of Als. 1975, as created by this Act, the Department of Revenue, by administrative rule, shall suspend the collection of a tax or fee when the cost of administering the collection of the tax exceeds the total amount of the tax collected for the previous three fiscal years. Suspension Of Iron Ore Act ore Iron Ore Suspension Ore Iron Ore Iron Ore Suspension Ore Iron Ore Suspension Ore Iron Ore Suspension Ore Iron Ore Suspension Ore Iron Ore Ir	810-8-515		analysis will be completed every five years.	9940-2A-7(a)(5), 11-51-90(a)(2), and little 11,	U
(1) Act 2014-331 was signed into law on April 7, 2014 and becomes effective on July 1, 2014. In accordance with Section 401-49, Octo 401, 1975, as received by this Act, the Appartment of Revenue, by administrative rule, shall suspend the collection of a tax or fee when the cost of administering the collection of the tax exceeds the total amount of the tax collected for the previous three fiscal years. Suspension Of Iron Ore Severance Tax Suspension Of Iron Ore Severance Tax (1)(d) The effective date of this suspension shall be October 1, 2014. Suspension Of Iron Ore Severance Tax Suspension	040 0 5 45			5540 04 77 V5) 44 54 007 V0)	
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Market Price of Oil Or Gas At The Point Of Production (2) (DeFinitions: The following terms shall have the meaning ascribed to them for purposes of this regulation: (2)(C) Market transaction. An agreement or contract for the sale, treating, conditioning, cleansing, processing, transporting, and/or compressing of oil or gas that has been arrived at between a producer or his agent and a person or entity with opposing economic interests. Transactions between the parent company and its subsidiaries; subsidiaries of a common parent; a company and its principal owners, management, or members of their immediate families or affiliated companies are not market transactions unless the net proceeds received by the producer are equal to or exceed the value determined by comparison to publicly available indices or information, adjusted by location differential as appropriate, in which case the transaction in question shall be deemed a market transaction. Determining Gross Value Or Market Price of Oil Or Gas At the point of Production Determining Gross Value Or Market Price of Oil Or Gas At the point of Production Determining Gross Value Or Market Price of Oil Or Gas At the point of Production Determining Gross Value Or Market Price of Oil Or Gas At the point of Production Determining Gross Value Or Market Price of Oil Or Gas At the point of Production Determining Gross Value Or Market Price of Oil Or Gas At the point of Production Determining Gross Value Or Market Price of Oil Or Gas At the point of Production Determining Gross Value Or Market Price of Oil Or Gas At the point of Production Determining Gross Value Or Market Price of Oil Or Gas At the point of Production Determining Gross Value Or Market Price of Oil Or Gas At the point of Production Determining Gross Value Or Market Price of Oil Or Gas At the point of Production Determining Gross Value Or Market Price of Oil Or Gas At the time of audit by the Department. (5)(0) When offering a contract (or purposes of establishing market value, the taxpayer sh	810-8-519		submitted for the iron ore severance tax.	994U-2A-7(a)(5); 40-1-49	0
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Morket Prince Of 10 Or Go. Red.	810-8-601	The Point Of Production		§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
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Octomining Gross Value CV 10-64-0.01 10-	810-8-601			§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
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Octooming Gross Value Of	810-8-6- 01			\$\$40-20-4(d), 9-17-26(d), 40-24-7(a)(5)	0
Determining forsit value O' 10 6 6 .03 10 6 .05 10 7 10 7 10 7 10 7 10 7 10 7 10 7 10		Determining Gross Value Or		33.0 20 4(a), 3 17 20(a), 40-2A-7(a)(3)	0
Market Price Of DIG G Sa M Concentration of the Policy of the Lapspayer's financial statements programed in accordance with	810-8-601			§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
193.6-0.01 The Part Of Production Obstanting Grow Value (1) (Grow Land Community Principles. Obstan					
Market Price Of DI Or Gas Al concept of the transferring tosayer. \$46.20.4(i), 9.37.26(i), 0.92.27(i)(5)	810-8-601			§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
Determining Costs Value Of Market Price Of Oil Or Gas At 1969-80 (1969)	810-8-601			§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
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Determining forcs Value Of Market Price Of OI OF Gas At 10 (b)(3)(3) ill direct labor costs of operation and maintenance personnel assigned on site at the position of production in the Point of Production (b)(3)(3) in indirect labor burden, including RICA, vacation, retirement, medical, thrift and savings and other similar indirect costs yealt be allowed. Market Price OF OI OF Gas At 10 (b)(3)(3) in indirect labor burden, including RICA, vacation, retirement, medical, thrift and savings are considered to the position of the position	810-8-6- 01			8840-20-4(d) 9-17-26(d) 40-24-7(a)(5)	0
Determining forsivation of Market Price Of OI or Gas At 10 (a)(1)(3)(3) indirect bloor burden, including RCA, vacation, retirement, medical, thirth and savings of the power o	010 0 0 .01	Determining Gross Value Or	(6)(b)(3)(i) All direct labor costs of operation and maintenance personnel assigned on site at the	33.10.20 1(4), 3.17.20(4), 10.27.7(4)(5)	,
Marker Price Of Oil O' Gas At 196(0)(3)(0) Indirect labor burden, including FCA, vacation, retirement, medical, thrift and savings plans and other smillar indirect costs shall be allowed. Determining forous Value O' (1) Cas At 196(0)(3)(0)(0) Indirect labor burden shall be limited to 50% of allowed direct labor costs. Septimized Price O' Oil O' Gas At 196(0)(3)(0)(0) Indirect labor burden shall be limited to 50% of allowed direct labor costs. Septimized Price O' Oil O' Gas At 196(0)(3)(0)(0) Indirect labor burden shall be limited to 50% of allowed direct labor costs. Septimized Price O' Oil O' Gas At 196(0)(3)(0)(0) Indirect labor burden shall be limited to 50% of allowed direct labor costs. Septimized Price O' Oil O' Gas At 196(0)(3)(0)(0)(0)(0)(0)(0)(0)(0)(0)(0)(0)(0)(0)	810-8-601		facility through the first level supervisor, including contract services, shall be allowed. The actual	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
Determining Gross Value Of Market Price Of ID of Gas At 16 (S)(S)(S)(II) Indirect labor burden shall be limited to 50% of allowed direct labor costs. 5540-20-4(d), 9-17-26(d), 40-2A-7(b)(S) (S) (S)(S)(S)(S)(S)(S)(S)(S)(S)(S)(S)(S)(S)((6)(b)(3)(ii) Indirect labor burden, including FICA, vacation, retirement, medical, thrift and savings		
10.9.8.601 Market Price Of Oll Or Gas At Elio(1)(3)(3)(4) Indirect labor burden shall be limited to 50% of allowed direct labor costs. 9440 20.4(d), 9.17.26(d), 40.2A.7(a)(5) Performing Gross Value Or Market Price Of Oll Or Gas At Elio(1)(4) AMATRIALS, Supplies and equipment rentals necessary for operations and maintenance of the facility shall be allowed. 9440 20.4(d), 9.17.26(d), 40.2A.7(a)(5) Performing Gross Value Or Market Price Of Oll Or Gas At Elio(1)(5)(1) The cost of fuel and power used to operate the facility shall be allowed. 9440 20.4(d), 9.17.26(d), 40.2A.7(a)(5) Performing Gross Value Or Market Price Of Oll Or Gas At the facility shall be allowed. 9440 20.4(d), 9.17.26(d), 40.2A.7(a)(5) Performing Gross Value Or Market Price Of Oll Or Gas At the Price Of Oll Or Gas At the Price Ord Oll Or Gas At the Price Oll Or Gas At the Price Oll Oll Or Gas At the Price Oll Oll Or Gas At the Price Oll Oll Or Gas At the Price Oll Oll Or Gas At the Price Oll Oll Ord Oll Oll Oll Oll Oll Oll Oll Oll Oll Ol	810-8-601		plans and other similar indirect costs <u>shall</u> be allowed.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
Market Price Of Oli Or Gas At (ii)(i)(4) MATERIALS, SUPPLIES AND EQUIPMENT RENTALS. Materials, supplies and equipment rentals recessary for operations and maintenance of the facility shall be allowed. Determining Gross Value Or Ask (ii)(i)(5)(i) The cost of fuel and power used to operate the facility shall be allowed. Determining Gross Value Or Market Price Of Oli Or Gas At (iii)(ii)(iii)(iii) or purchased fuel and power used to operate the facility shall be allowed. Determining Gross Value Or Market Price Oli Oli Or Gas At (iii)(iii)(iii) or purchased fuel and power, the allowable cost shall be the amount actually paid to all third party. Determining Gross Value Or Market Price Oli Oli Or Gas At (iii)(iii)(iii) or purchased fuel and power used to operate the facility shall be allowed. Determining Gross Value Or Market Price Oli Oli Or Gas At (iii)(iii)(iii) or purchased fuel and power used to operate the facility shall be allowed. (Gi)(iii)(iii) iii) the source of the fuel used in a facility is the hydrocarbons derived from the facility. Determining Gross Value Or Market Price Oli Oli Or Gas At (iii)(iii) iii) iii) iii) iii) iii) ii	810-8-601		(6)(b)(3)(iii) Indirect labor burden shall be limited to 50% of allowed direct labor costs.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
10-8-6-0.1 The Point Of Production Otermining Gross Value Or Market Price Of Oil Or Gas At (b)(b)(5)(ii) The cost of fivel and power used to operate the facility shall be allowed. 94-20-4(d), 9-17-26(d), 40-2A-7(a)(5) 94-20-4(d), 9-17-26(d), 40-2A-7((CVLVA) MATERIALS SUPPLIES AND FOUNDMENT DENTALS. Materials available and available		
Determining Gross Value Or Marker Price Of IOI or Gas At (6)(0)(5)(0) The cost of fuel and power used to operate the facility shall be allowed. 940-20-4(d), 9.17-26(d), 40-2A-7(a)(5) 940-20-4(d), 9.17-26(d), 40-2	810-8-601			§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
Determining Gross Value Or Market Price of Oil Or Sax 14, 10 (15)(5)(5)(6) For purchased fuel and power, the allowable cost shall be the amount actually paid to a third party. 10 8-6-0.1 The Point of Production Operating Gross Value Or Market Price of Oil Or Gas At (15)(6)(6)(6) AD VALOREM TAXES. A valorem taxes on the facility shall be allowed. 10 8-6-0.1 Determining Gross Value Or Market Price of Oil Or Gas At (15)(6)(6)(7) ADMINISTRATIVE AND OVERHEAD COSTS. Administrative and overhead costs related to Determining Gross Value Or Market Price of Oil Or Gas At (15)(6)(6)(7) ADMINISTRATIVE AND OVERHEAD COSTS. Administrative and overhead costs related to Determining Gross Value Or Market Price of Oil Or Gas At (15)(6)(6)(8) ADMINISTRATIVE AND OVERHEAD COSTS. Administrative and overhead costs related to Determining Gross Value Or Market Price of Oil Or Gas At (15)(6)(6)(8) ADMINISTRATIVE AND OVERHEAD COSTS. Administrative and overhead costs related to Determining Gross Value Or Market Price of Oil Or Gas At (15)(6)(8)(8) NSURANCE. The taxpayer may deduct the expense of insurance actually carried with Penton of Production Or Gas At Market Price of Oil Or Gas At (15)(6)(8)(8) NSURANCE. The taxpayer may deduct the expense of insurance actually paid by a producer to a Determining Gross Value Or Market Price of Oil Or Gas At (15)(6)(8)(8) NSURANCE. The taxpayer may deduct to the special paid of the production of the price of Oil Or Gas At (15)(6)(8)(15)(16) NSURANCE (15)(16)(16)(16)(16)(16)(16)(16)(16)(16)(16		-			
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Determining Gross Value Or Market Price Of Dir Gas At 10:8-6-01 The Point of Production of Productio		Market Price Of Oil Or Gas At			
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Determining Gross Value Or Market Price Of Oil Or Gas At Gi(b)(8) INSURANCE. The taxpayer may deduct the expense of insurance actually carried with respect to the facility, including: Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-6-01 The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-6-01 The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-6-01 The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-6-01 The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-6-01 The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-6-01 The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-6-01 The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-6-01 The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-6-01 The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-6-01 The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-6-01 The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-6-01 The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-6-01 The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-6-01 The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-6-01 The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-6-01 The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-6-01 The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-6-01 The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-6-01 The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-6-01 The Point Of Production Determining Gross Val	810-8-601	The Point Of Production		§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
Market Price Of Oil Or Gas At 16(5)(0)(8) INSURANCE. The taxpayer may deduct the expense of insurance actually carried with 5540-20-4(d), 9-17-26(d), 40-2A-7(a)(5) Determining Gross Value Or Market Price Of Oil Or Gas At 16(5)(b)(8) INSURANCE. The taxpayer supplies in since a testing value of the facility, including: Determining Gross Value Or (6)(b)(b)(1)(i)(i) if the warket value of the hydrogen sulfide as a testing value of Market Price Of Oil Or Gas At 16(6)(b)(1)(1)(i)(i) if the warket value of the hydrogen sulfide. Determining Gross Value Or Market Price Of Oil Or Gas At 16(6)(b)(1)(1)(i)(i) if the market value of the hydrogen sulfide. Determining Gross Value Or Market Price Of Oil Or Gas At 16(6)(b)(1)(1)(i)(i) if the market value of the exovered sulfur is less than these costs, the excess of said costs over the sulfur value, shall be included in the allowable hydrocarbon costs. The Point Of Production Determining Gross Value Or (6)(c)(2) In the event of a non-market transaction, a taxpayer shall revision of the price of certain hydrocarbon costs. These indexes include, but are not limited to the quotations of the Oil Production showing the price offered on certain pipelines for gas delivered to a particular pipeline for which an index is published, a taxpayer may rely on said index price. Alternatively, a taxpayer may rely on the average delivered to a particular pipeline for which an index is published, a taxpayer may rely on said index price. Alternatively, a taxpayer may rely on the average of the prices published for the three pines specified above, a rany one of these three prices, if consistently applied for a consecutive twelve-month period. Determining Gross Value Or Market Price Of Oil Or Gas At 16(6)(6)(3) in the event of a non-market transaction, a taxpayer may rely on said index price. Alternatively, a taxpayer may rely on the average of the prices published for the three pipelines specified above, a rany one of these three prices, if consistently applied for a consecutive twelve-mon	810-8-601		(6)(b)(7) ADMINISTRATIVE AND OVERHEAD COSTS. Administrative and overhead costs related to	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production 10-8-6-01 Determining Gross Value Or Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production 10-8-6-01 The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determ			(6)(b)(8) INSURANCE. The taxpayer <u>may</u> deduct the expense of insurance actually carried with		
Market Price of Oil Or Gas At The Point Of Production Determining Gross Value Or (6)(b)(8)(iv) No deduction shall be allowed for self-insured taxpayers. 5540-20-4(d), 9-17-26(d), 40-2A-7(a)(5) Determining Gross Value Or (6)(b)(10)(ii) fir the raw gas processed through a facility contains hydrogen sulfide gas, investment Market Price of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price of Oil Or Gas At (6)(b)(10)(ii) fir the raw gas processed through a facility contains hydrogen sulfide gas, investment and operational costs attributable to the processing of such gas to recover sulfur must be allowed to the hydrogen sulfide. Determining Gross Value Or Market Price of Oil Or Gas At The Point Of Production Determining Gross Value Or (6)(b)(10)(ii) fir the market value of the recovered sulfur is less than these costs, the excess of said costs ower the sulfur value, shall be included in the allowable hydrocarbon costs. (6)(b)(10)(iii) fir the market value of the recovered sulfur is less than these costs, the excess of said costs ower the sulfur value, shall be included in the allowable hydrocarbon costs. (6)(c)(c)(c)(c)(c)(c)(c)(c)(c)(c)(c)(c)(c)	810-8-601		respect to the facility, including:	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Producti					
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Determining Gross Value Or Market Price Of Oil Or Gas At 10-8-601 The Point Of Production Of Produ		Market Price Of Oil Or Gas At	and operational costs attributable to the processing of such gas to recover sulfur <u>must</u> be	5640 00 4(N O := == (N O : = = (N O : = (N	
Market Price Of Oil Or Gas At The Point Of Production Determining Gross Value Or (i)(c) ESTABLISHING THE WORKBACK PRICE. For purposes of establishing a price from which to Giocal Control of Value commonly employed for the determination of the price of certain hydrocarbon products. These indexes include, but are not limited to the quotations of the Oil Price Information Service (OPIS) for products sold at Mt. Belvieu, Texas and any index published by industry publications showing the price offered on certain pipelines for gas delivered to their main line facilities. These pipelines include, but are not limited to, Florida Gas Transmission Company, Zone 3; Koch Gateway Pipeline Company, Louisiana; and Transcontinental Gas Pipeline Corporation, Mississippi, Alabama, as published in Inside F.E.R.C.'s Gas Market Report. For gas delivered to a particular pipeline for which an index is published, a taxpayer may rely on the average of the prices published for the three pipelines specified above, O and synchricing information shall include the following, as appropriate, in each such getermining Gross Value Or Market Price Of Oil Or Gas At Reliance on any such pricing information as to why the prices used are appropriate for value. Such Market Price Of Oil Or Gas At The Point Of Production The Point Of Production Market Price Of Oil Or Gas At The Point Of Production The Point Of Production The Point Of Production Market Price Of Oil Or Gas At The Point Of Production The Point Of Production Market Price Of Oil Or Gas At The Point Of Production Market Price Of Oil Or Gas At The Point Of Production The Point Of Production Market Price Of Oil Or Gas At The Point Of Production Market Price Of Oil Or Gas At The Point Of Production Market Price Of Oil Or Gas At The Point Of Production Market Price Of Oil Or Gas At The Point Of Production Market Price Of Oil Or Gas At The Point Of Production Market Price Of Oil Or Gas At The Point Of Production Market Price Of Oil Or Gas At The Point Of Production	810-8-601		allocated to the hydrogen sulfide.	994U-2U-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
Determining Gross Value Or (6)(c)(2) In the event of a non-market transaction, a taxpayer shall rely upon certain indexes of value commonly employed for the determination of the price of certain hydrocarbon products. These indexes include, but are not limited to the quotations of the Oil Price Information Service (OPIS) for products sold at Mt. Belvieu, Texas and any index published by industry publications showing the price offered on certain pipelines for gas delivered to their main line facilities. These pipelines include, but are not limited to, Florida Gas Transmission Company, Zone 3; Koch Gateway Pipeline Company, Louisiana; and Transcontinental Gas Pipeline Corporation, Mississippi, Alabama, as published in Inside F.E.R.C.'s Gas Market Report. For gas delivered to a particular pipeline for which an index is published, a taxpayer may rely on said index price. Alternatively, a taxpayer may rely on the average of the prices published for the three pipelines specified above, or any one of these three prices, if consistently applied for a consecutive twelve-month period. Reliance on any such pricing information shall include the following, as appropriate, in each such election: (6)(c)(3) In the event of a non-market transaction involving crude oil or condensate, the taxpayer shall provide a representation as to why the prices used are appropriate for value. Such Market Price Of Oil Or Gas At The Point Of Production The Point Of Production		Market Price Of Oil Or Gas At			
(6)(c)(2) In the event of a non-market transaction, a taxpayer shall rely upon certain indexes of value commonly employed for the determination of the price of certain hydrocarbon products. These indexes include, but are not limited to the quotations of the Oil Price Information Service (OPIS) for products sold at Mt. Belvieu, Texas and any index published by industry publications showing the price offered on certain pipelines for gas delivered to their main line facilities. These pipelines include, but are not limited to, Florida Gas Transmission Company, Zone 3; Koch Gateway Pipeline Company, Louisiana; and Transcontinental Gas Pipeline Corporation, Mississippi, Alabama, as published in Inside F.E.R.C.'s Gas Market Report. For gas delivered to a particular pipeline for which an index is published, a taxpayer may rely on said index price. Alternatively, a taxpayer may rely on the average of the prices published for the three pipelines specified above, or any one of these three prices, if consistently applied for a consecutive twelve-month period. Reliance on any such pricing information shall include the following, as appropriate, in each such election: (6)(c)(3) In the event of a non-market transaction involving crude oil or condensate, the taxpayer shall provide a representation as to why the prices used are appropriate for value. Such provides a representation shall take into consideration publicly available pricing information for comparable products.	810-8-601 810-8-601				0
These indexes include, but are not limited to the quotations of the Oil Price Information Service (OPIS) for products sold at Mt. Belvieu, Texas and any index published by industry publications showing the price offered on certain pipelines for gas delivered to their main line facilities. These pipelines include, but are not limited to, Florida Gas Transmission Company, Zone 3; Koch Gateway Pipeline Company, Louisiana; and Transcontinental Gas Pipeline Corporation, Mississippi, Alabama, as published in Inside F.E.R.C.'s Gas Market Report. For gas delivered to a particular pipeline for which an index is published, a taxpayer may rely on said index price. Alternatively, a taxpayer may rely on the average of the prices published for the three pipelines specified above, or any one of these three prices, if consistently applied for a consecutive twelve-month period. **Reliance on any such pricing information shall include the following, as appropriate, in each such election: 10-8-601 The Point Of Production (6)(c)(3) In the event of a non-market transaction involving crude oil or condensate, the taxpayer shall provide a representation as to why the prices used are appropriate for value. Such Market Price Of Oil Or Gas Art Prices Pot Oil Or Gas Art The Point Of Production Production Products	010 0 0 .01		(6)(c)(2) In the event of a non-market transaction, a taxpayer shall rely upon certain indexes of	33.0 20 4(a), 3 17 20(a), 40-2A-7(a)(3)	
(OPIS) for products sold at Mt. Belvieu, Texas and any index published by industry publications showing the price offered on certain pipelines for gas delivered to their main line facilities. These pipelines include, but are not limited to, Florida Gas Fransmission Company, Zone 3; Koch Gateway Pipeline Company, Louisiana; and Transcontinental Gas Pipeline Corporation, Mississippi, Alabama, as published in Inside F.E.R.C.'s Gas Market Report. For gas delivered to a particular pipeline for which an index is published, a taxpayer may rely on said index price. Alternatively, a taxpayer may rely on the average of the prices published for the three pipelines specified above, or any one of these three prices, if consistently applied for a consecutive twelve-month period. Reliance on any such pricing information shall include the following, as appropriate, in each such election: (10-8-601 The Point Of Production (5)(c)(3) In the event of a non-market transaction involving crude oil or condensate, the taxpayer shall provide a representation as to why the prices used are appropriate for value. Such Market Price Of Oil Or Gas At The Point Of Production (5)(c)(3) In the event of a non-market transaction publicly available pricing information for comparable products. (5)(c)(a) (a) (b) (c)(c)(c)(c)(c)(c)(c)(c)(c)(c)(c)(c)(c)(
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Alabama, as published in Inside F.E.R.C.'s Gas Market Report. For gas delivered to a particular pipeline for which an index is published, a taxpayer may rely on said index price. Alternatively, a taxpayer may rely on the average of the prices published for the three pipelines specified above, or any one of these three prices, if consistently applied for a consecutive twelve-month period. Reliance on any such pricing information shall include the following, as appropriate, in each such election: (6)(c)(3) In the event of a non-market transaction involving crude oil or condensate, the taxpayer shall provide a representation as to why the prices used are appropriate for value. Such representation of the Production The Point Of Production The Point of Production Alabama, as published in Inside F.E.R.C.'s Gas Market Report. For gas delivered to a particular pipeline and particular pipeline for which an index is published for the three pipelines specified above, or any one of these three prices, if consistently applied for a consecutive twelve-month period. Reliance on any such pricing information shall include the following, as appropriate, in each such established for a consecutive twelve-month period. S§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)					
taxpayer may rely on the average of the prices published for the three pipelines specified above, Determining Gross Value Or Market Price Of Oil Or Gas At Holes-601 The Point Of Production Determining Gross Value Or Market Price of Oil Or Gas At Election: (6)(c)(3) In the event of a non-market transaction involving crude oil or condensate, the taxpayer Shall provide a representation as to why the prices used are appropriate for value. Such Market Price Of Oil Or Gas At The Point Of Production The Production The Point Of Production The Point Of Production The Production The Point Of Production The Production T			Alabama, as published in Inside F.E.R.C.'s Gas Market Report. For gas delivered to a particular		
Determining Gross Value Or Market Price Of Oil Or Gas At 168-6-01 The Point Of Production The Point Of Production Or any one of these three prices, if consistently applied for a consecutive twelve-month period. Reliance on any such pricing information shall include the following, as appropriate, in each such 108-6-01 Section: \$\$40-20-4(d), 9-17-26(d), 40-2A-7(a)(5) \$\$40-20-4(d), 9-17-26(d), 40-2A-7(a)(d), 9-17-26(d), 40-2A-7(a					
The Point Of Production election: \$\$40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)			or any one of these three prices, if consistently applied for a consecutive twelve-month period.		
(6)(c)(3) In the event of a non-market transaction involving crude oil or condensate, the taxpayer Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production The Production Th	810-8-6- 01			8640-20-4(d) 9-17-26(d) 40 24 7(a)(E)	0
Market Price Of Oil Or Gas At representation shall take into consideration publicly available pricing information for comparable 10-8-6-01 The Point Of Production products. \$\$40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	010-0-001	THE FOIRE OF FROUNCTION		3370 2074(u), 3-17-20(u), 40-2A-7(a)(5)	0
110-8-601 The Point Of Production products. \$§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)					
	810-8-601		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
	810-8-602				0

B 1 80 0	Chart Description			# of Discretionary
Rule Citation	Short Description Procedures For Reporting And	Regulatory Text	Statutory Authoity	Regulatory Restrictions
	Remitting Oil And Gas			
010 0 6 03	Production And Privilege	(1)(b) The production tax rate as levied in <u>Code of Ala. 1975</u> , Section 9-17-25, for production from	\$\$40.34.7/-\/F\\ 40.30.4/-\\	
810-8-602	Procedures For Reporting And	these wells <u>shall</u> be 1.66% of the gross proceeds attributable to the offshore production.	§§40-2A-7(a)(5), 40-20-4(d)	0
	Remitting Oil And Gas			
010.0.5.03	Production And Privilege Taxes For Offshore Production	(1)(c) The privilege tax rate as levied in <u>Code of Ala. 1975</u> , Section 40-20-2, for production from these wells <u>shall</u> be 3.65% of the gross proceeds attributable to the offshore production.	\$\$40.34.7/-\/E\ 40.30.4/-\\	
810-8-602 810-8-602	Procedures For Reporting And		§§40-2A-7(a)(5), 40-20-4(d) / §§40-2A-7(a)(5), 40-20-4(d)	0
		(1) Section 40-20-8, Code of Ala. 1975, states the following regarding oil and gas privilege taxes:		
	Remitting Oil And Gas Privilege Taxes For Wells	"Ten percent of all taxes herein levied and collected on oil and gas produced from oil or gas wells located within the corporate limits or the police jurisdiction of any municipality shall be allocated		
		and distributed to each such municipality; except that all wells within the corporate limits or		
		police jurisdiction of any municipality where taxes are levied and collected at a rate of four		
810-8-603	A Municipality. Procedures For Reporting And	percent, 10 percent of all said four percent taxes shall be distributed to each such municipality."	§§40-2A-7(a)(5), 40-20-4(d)	0
	Remitting Oil And Gas			
	Privilege Taxes For Wells Located Within The Corporate			
		(2) Oil and gas producers reporting on wells located within the corporate limits or police		
810-8-603	A Municipality.	jurisdiction of a municipality <u>must</u> identify the privilege tax paid on such production.	§§40-2A-7(a)(5), 40-20-4(d)	0
810-8-603	Procedures For Reporting And	(3) The county and municipality of severance must be reported on the monthly return to be filed (1) The definitions of terms contained in Code of Ala. 1975, Section 40-13-51, are incorporated	§§40-2A-7(a)(5), 40-20-4(d)	0
		into this chapter by reference. In addition, the following terms shall have the meaning ascribed to		
040 0 7 00	Definitions	them for the purpose of clarification and for the enforcement of Title 40, Code of Ala. 1975, Chapter 13, Article 3:	5540 04 7/ V5\ 40 40 55	
810-8-702	Definitions	(1)(b) Chert - A metamorphic, fragmentary, flint or silica formation interspersed with varying	§§40-2A-7(a)(5), 40-13-55	0
		quantity and quality of clay binder. Chert in its natural formation <u>may require</u> blasting to facilitate		
810-8-702	Definitions	loading and manipulation. (1)(f) Pollution Control or Abatement - As defined in Section 40-23-4(a)(16), Code of Ala. 1975,	§§40-2A-7(a)(5), 40-13-55	0
		shall include but shall not be limited to, severed materials used in the treating, modifying, or		
		disposing of water or air pollutants with lime or limestone in water treatment or scrubbing		
810-8-702	Definitions	systems in order to comply with a federal, state, or local pollution control law or regulation. (1)(b) Exempt Usage: The minerals listed in this section are not exempt from the severance tax	§§40-2A-7(a)(5), 40-13-55	0
		unless used as described below. The total quantities of these materials produced and sold should		
		be listed on the tax return. Any materials used by the producer or first purchaser in ways		
810-8-703	Exemptions	qualifying the materials for the stated exemptions should be listed on the tax return and subtracted from the total quantities of the various materials to arrive at taxable quantities.	§§40-2A-7(a)(5), 40-13-55	0
		(1)(b)(2)(i) Producers and first purchasers of lime or limestone who are permitted as	33 10 2111 (4)(4)(7) 10 20 00	-
810-8-703	Exemptions	manufacturers or distributors of "Agricultural Liming Materials" by the Alabama Department of	\$\$40.34.7/a\/E\ 40.13.FE	
810-6-703	Exemptions	Agriculture and Industries <u>may</u> claim an exemption from the tax.	§§40-2A-7(a)(5), 40-13-55	0
		(1)(b)(2)(ii) A first purchaser who is not required to be permitted because he is located outside the		
810-8-703	Exemptions	State of Alabama, who manufacturers or distributes liming materials meeting the specifications of the Alabama Department of Agriculture and Industries may also claim an exemption from the tax.	§§40-2A-7(a)(5), 40-13-55	0
010 0 7 .03		(1)(b)(2)(iii) Producers <u>may</u> report as exempt the quantity of agricultural liming materials reported		
040.0.7.03	F	by the producer to the Alabama Department of Agriculture and Industries in accordance with	\$\$40.34.7/-\/F\\ 40.43.FF	0
810-8-703	Exemptions	Section 2-23-5(a). (1)(b)(2)(iv) Exemptions may also be claimed for the quantity of materials meeting the	§§40-2A-7(a)(5), 40-13-55	U
		specifications of the Alabama Department of Agriculture and Industries but not required to be		
810-8-703	Exemptions	reported because the first purchaser is located outside the State of Alabama. (1)(b)(3) Lime or limestone used for pollution control or abatement purposes - Producers or first	§§40-2A-7(a)(5), 40-13-55	0
		purchasers selling lime or limestone in a transaction which is exempt from the State of Alabama's		
810-8-703	Exemptions	sales tax because the lime or limestone qualifies for the pollution control exemption may claim an	\$\$40.34.7/-\/F\\ 40.43.FF	
810-6-703	Producer's Responsibility To	exemption from the severance tax.	§§40-2A-7(a)(5), 40-13-55	0
	Collect And Remit The	(2) The producer <u>must</u> identify the tax on a bill of sale, invoice or other similar sales document to		
810-8-705 810-8-705	Tax. Producer's Responsibility To	the purchaser of the severed materials unless said product qualifies for exemption. (3) Producers failing to identify the tax on the sales document or failing to collect the identified	§§40-2A-7(a)(5), 40-13-55 §§40-2A-7(a)(5), 40-13-55	0
010 0 7 .03	Producer's Responsibility To	(1-1)	33 10 27 7 (4)(3), 10 13 33	, and the second
010 0 7 05	Collect And Remit The	(A) Download and in the second and the fall with a factor of the second and the s	\$\$40.34.7/-\/F\\ 40.43.FF	0
810-8-705	Tax.	(4) Purchasers claiming an exemption <u>must</u> provide the following information to the producer. (5) Producer must maintain copies of the required exemption documentation and submit this.	§§40-2A-7(a)(5), 40-13-55	0
		information to the Department upon request. The exemption documentation may be in the form		
		of a written contract signed by the purchaser, an invoice, or any other form that the purchaser provides to the producer that contains the above-described information. The exemption		
		documentation may include a statement that the purchaser understands that he/she is assuming		
	Producer's Responsibility To	the tax liability if the exemption is later disallowed. Producers which fail to obtain the exemption		
810-8-705	Collect And Remit The Tax.	documentation are responsible for the tax if it is later determined that the product was not used by an exempt entity or used for an exempt purpose.	§§40-2A-7(a)(5), 40-13-55	0
810-8-706	Producer's Responsibility To	(1)(a) Purchasers claiming an exemption <u>must</u> provide identifying information to the producer as	§§40-2A-7(a)(5), 40-13-55	0
810-8-706	Producer's Responsibility To Remit The Tax.	(1)(b) Purchasers using the materials for other than an exempt purpose shall be liable for the tax.	§§40-2A-7(a)(5), 40-13-55	0
510 5 700	Producer's Responsibility To	(1-),	33.0 20 7(0)(3), 40-13-33	0
810-8-706	Remit The Tax.	(1)(c) Purchasers <u>must</u> maintain records documenting the right to all claimed exemptions.	§§40-2A-7(a)(5), 40-13-55	0
810-8-707	Application Of The Tax	 MATERIALS: Severed materials are subject to the severance tax if used by the operator, Materials sold to a purchaser for use outside the State must be reported by the producer on 	§§40-2A-7(a)(5), 40-13-55	0
810-8-707	Application Of The Tax	the monthly severance tax return.	§§40-2A-7(a)(5), 40-13-55	0
		(2)(b) If such materials are not transported on the public roads in the State, the producer <u>may</u> subtract the quantities of such materials from the total sales amounts shown on the monthly tax		
810-8-707	Application Of The Tax	return in calculating the taxable quantities.	§§40-2A-7(a)(5), 40-13-55	0
		(2)(c) Materials must be loaded into a non-highway conveyance (i.e. barge or train car) at the		
		producer's site to qualify for the exemption with the exception of quarries or mines that are contiguous to or overlap the State line when materials are not transported on the public roads in		
		Alabama. If the materials are transported any distance on the public roads in the State, the tax is		
810-8-707	Application Of The Tax	due and no exemption may be claimed. (2)(d) The producer <u>must</u> maintain records documenting the method of transportation of all	§§40-2A-7(a)(5), 40-13-55	0
810-8-707	Application Of The Tax	(2)(d) The producer <u>must</u> maintain records documenting the method of transportation of all materials for which an exemption is claimed.	§§40-2A-7(a)(5), 40-13-55	0
		(3)(b) The materials become subject to the severance tax and must be reported on the monthly		
810-8-707	Application Of The Tax	tax returns at the time the products are sold, delivered or transferred to a purchaser. (6)(a) If natural minerals severed from more than one county are commingled at one site, the tax	§§40-2A-7(a)(5), 40-13-55	0
810-8-707	Application Of The Tax	shall be allocated to the individual counties using the first-in, first-out (FIFO) accounting method.	§§40-2A-7(a)(5), 40-13-55	0
		(6)(b) Severed materials which are sold from the site <u>must</u> be allocated between counties in the		
810-8-707	Application Of The Tax	same order that the materials are received at the site.	§§40-2A-7(a)(5), 40-13-55	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (6)(c) Producers/first purchasers receiving exempt product must keep records to show the	Statutory Authoity	Regulatory Restrictions
		amount of natural minerals stockpiled by county, the withdrawal date by county, and the amount		
810-8-707	Application Of The Tax	of taxes paid by county. All natural minerals which are severed by the producer or received by a first purchaser that will	§§40-2A-7(a)(5), 40-13-55	0
		later process the materials into a finished aggregate or limestone product for resale measured by		
		the ton must be reported by the ton to the Department on the monthly severance tax returns. If a producer severs and sells the natural minerals by the cubic yard or cubic foot in the normal course		
		of business and there are no records available that indicate the tons severed and sold, the		
		producer may convert the cubic yards to tons using a formula of Cu. Yd. x Lb./Cu. Ft. x 0.0135 = TONS. The density of the natural mineral varies by product based on the specific gravity and		
		moisture content. The acceptable loose unit mass by producer is published annually by the		
	Conversion Of Cubic Yards To	Alabama Department of Transportation and may be used to convert cubic yards to tonnage.		
810-8-708	Conversion Of Cubic Yards To Tons	Producers not having a specific measure of the density of the severed materials may estimate the density to be 150 Lb./Cu. Ft., or 2 Tons/Cu. Yd.	§§40-2A-7(a)(5), 40-13-55	0
		(1) Every financial institution, as defined in Chapter 16, Title 40, Code of Ala. 1975, must make and file a return with the department by the taxpayer's corresponding federal income tax or federal		
		information return due date. The return must be made on the form prescribed by the		
		department, complete as to information and in accordance with the instructions provided. Corporation returns must be signed under penalty of perjury by the cashier, treasurer or other		
	Financial Institution Excise Tax	authorized officer or employee. The returns of other financial institutions must be signed under		
810-9-102	Returns	penalty of perjury by the owner, managing partner or other authorized employee. (2) A Financial Institution will be granted an automatic extension to file its Alabama financial	§§40-2A-7(a)(5),40-2A-11, Chapter 16, Title 4	0
		institution excise tax return consistent with the extension allowed for the taxpayer's		
		corresponding federal income tax return plus one month. The corresponding federal extension form must be submitted with the return. An extension of time granted pursuant to this section is		
		not an extension of time for payment of the tax. The amount of tax due must be paid on or before		
	Financial Institution Excise Tax	the due date of the return without regard to the extension to file the return. Any tax due, not paid on or before the unextended due date, will be subject to interest until paid at the rate provided in		
810-9-102	Returns	Section 40-1-44, Code of Ala. 1975, and all applicable penalties.	§§40-2A-7(a)(5),40-2A-11, Chapter 16, Title 4	0
810-9-102	Financial Institution Excise Tax Returns	(3)(a) Financial institutions operating only in Alabama <u>must</u> apportion 100% of their total income to Alabama.	§§40-2A-7(a)(5),40-2A-11, Chapter 16, Title 4	0
J10 J 1 102		(3)(b) Financial institutions that have income from business activity that is taxable both within and		0
810-9-102	Financial Institution Excise Tax Returns	without this state <u>must</u> allocate and apportion its income to this state in accordance with §40-16-4, Code of Ala. 1975 and Rule 810-9-105.	§§40-2A-7(a)(5),40-2A-11, Chapter 16, Title 4	0
		(3)(c) Financial institutions required to apportion their income in accordance with Rule 810-9-105		•
	Financial Institution Excise Tax	must maintain records of property, payroll, and receipts factors by state in entirety and make records available to the department upon request in order to verify the numerators and		
810-9-102	Returns	denominators of the apportionment factors.	§§40-2A-7(a)(5),40-2A-11, Chapter 16, Title 4	0
810-9-102	Financial Institution Excise Tax Returns	(4)(a) May not be allowable as credits to the parent.	§§40-2A-7(a)(5),40-2A-11, Chapter 16, Title 4	0
240.04.00	Financial Institution Excise Tax	(AVIA) Name of the American of	5549.24.77 (/5) 40.24.44.61	
810-9-102 810-9-102	Returns Financial Institution Excise Tax	(4)(b) May not be transferred from one related member to another. (4)(c) May not be carried forward to future tax years.	§§40-2A-7(a)(5),40-2A-11, Chapter 16, Title 4 §§40-2A-7(a)(5),40-2A-11, Chapter 16, Title 4	0
		(5)(a)(1) Form ET-1 must be filed for all corporations that meet the definition of a financial		
810-9-102	Returns	institution. (5)(a)(2) The return must be accompanied by a copy of the federal Form 1120, including a federal	§§40-2A-7(a)(5),40-2A-11, Chapter 16, Title 4	0
		consolidated return, with "spread sheet" information for subsidiaries included in the federal		
	Financial Institution Excise Tax	return. "Spread sheet" information includes income and balance sheet statements for each company included in the consolidated federal return presented in columns using the federal Form		
810-9-102	Returns	1120 format. (5)(a)(3) Consolidated Filings by Bank Holding Companies. Bank holding companies and their	§§40-2A-7(a)(5),40-2A-11, Chapter 16, Title 4	0
	Financial Institution Excise Tax	subsidiaries that meet the tests described in §40-16-3, Code of Ala. 1975, may file a Consolidated		
810-9-102 810-9-102	Returns Financial Institution Excise Tax	Alabama Financial Institution Excise Tax return (Form ET-1C) in accordance with the following: (5)(a)(3)(i) Form ET-C ("Election To File Consolidated Financial Institution Excise Tax Return") must	§§40-2A-7(a)(5),40-2A-11, Chapter 16, Title 4 §§40-2A-7(a)(5),40-2A-11, Chapter 16, Title 4	0
810-9-102	I mancial mistitution excise Tax	(5)(a)(3)(ii) If the election to file Consolidated Alabama Financial Institution Excise Tax (Form ET-C)	9940-2A-7(d)(5),40-2A-11, Chapter 16, Title 4	0
810-9-102	Financial Institution Excise Tax Returns	is not filed by the date the bank holding company's returns are received by the department, a separate Form ET-1 must be filed for each financial institution.	§§40-2A-7(a)(5),40-2A-11, Chapter 16, Title 4	0
810-9-102	Financial Institution Excise Tax	(5)(a)(3)(iii) A proforma Form ET-1 <u>must</u> be completed for each member participating in the		O .
810-9-102	Returns	consolidation. These documents <u>must</u> be attached to the Form ET-1C. (5)(a)(3)(iv) Management fees allocated to affiliates may not exceed the cost of the parent	§§40-2A-7(a)(5),40-2A-11, Chapter 16, Title 4	0
		company's operations in rendering services to its subsidiaries which are part of the Alabama		
	Financial Institution Excise Tax	consolidated Financial Institution Excise Tax return. Interest expense incurred by the parent on funds borrowed and invested in subsidiaries or otherwise will not be allowed to be included in		
810-9-102	Returns	computation of such management fees.	§§40-2A-7(a)(5),40-2A-11, Chapter 16, Title 4	0
810-9-102	Financial Institution Excise Tax	(5)(b)(1) The return <u>must</u> be accompanied by a copy of the federal Form 1120S. (5)(b)(3) The shareholders of the S corporation are not required to report as Alabama income the	§§40-2A-7(a)(5),40-2A-11, Chapter 16, Title 4	0
		shareholder's pro rata share of the corporation's separately stated and non-separately stated		
810-9-102	Financial Institution Excise Tax Returns	income but must report as income any cash or property distributions received from the corporation.	§§40-2A-7(a)(5),40-2A-11, Chapter 16, Title 4	0
	Financial Institution Excise Tax			
810-9-102	Returns Financial Institution Excise Tax	(5)(c)(1) The return <u>must</u> be accompanied by a copy of the federal Form 1065.	§§40-2A-7(a)(5),40-2A-11, Chapter 16, Title 4	0
810-9-102	Returns	(5)(d)(1) The return <u>must</u> be accompanied by a copy of the federal Form 1041.	§§40-2A-7(a)(5),40-2A-11, Chapter 16, Title 4	0
810-9-102	Financial Institution Excise Tax	(5)(e)(2) The following supporting documentation, if applicable, <u>must</u> be submitted with Form ET- (1) There <u>may</u> be taken as a direct credit against the tax the amounts of taxes (other than the	§§40-2A-7(a)(5),40-2A-11, Chapter 16, Title 4	0
010 0 1 01	Cradita Against The T	Financial Institution Excise Tax and certain license taxes) levied on the institution by the State of Alabama or its political subdivisions.	540.45.0	
810-9-104	Credits Against The Tax	Alabama or its political subdivisions. (2) Any amounts claimed as direct credits against the Financial Institutions Excise Tax may not be	§40-16-8	0
810-9-104	Credits Against The Tax	taken as deductions. (3) The taxes which may currently be claimed as credits rather than as deductions are:	§40-16-8	0
810-9-104 810-9-105	Credits Against The Tax Apportionment And Allocation		§40-16-8 §§40-2A-7(a)(5), 40-16-1, 40-16-4	0
		(2)(c) Proration of Deductions. In most cases, an allowable deduction of a taxpayer will be		
		applicable to only the business income arising from a particular trade or business or to a particular item of nonbusiness income. In some cases, an allowable deduction may be applicable to business		
		income or several items of nonbusiness income. In such cases, the deduction shall be prorated		
	Apportionment And Allocation	among those items of nonbusiness income in a manner which fairly distributes the deduction among the classes of income to which it is applicable. Any allowable deduction that is applicable		
910 0 1 OF	Of Net Income Of Financial Institutions.	both to business and nonbusiness income of the taxpayer shall be prorated to each class of income in determining income subject to tax as provided below:	\$\$40.24.7(a)(E) 40.45.4.40.45.4	
810-9-105	mantutions.	(2)(c)(1) Interest Expense. Interest expense shall be prorated to nonbusiness assets by multiplying		0
	Annortionment And Allocation	total interest expense by the ratio of average cost of the nonbusiness assets to the average cost of the total assets. If any assets were acquired with stock of the taxpayer corporation, the value of		
	Of Net Income Of Financial	such assets to the extent attributed to the taxpayer's stock shall be excluded from the		
810-9-105	Institutions.	computations.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0

				# of Discretionary
Rule Citation	Short Description Apportionment And Allocation	Regulatory Text (2)(c)(2) Other Expenses. Other type expenses applicable both to business and nonbusiness	Statutory Authoity	Regulatory Restrictions
	Of Net Income Of Financial	income shall be prorated in such a manner as to equitably assign such expenses to business or		
810-9-105	Institutions.	nonbusiness categories, as appropriate.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-105	Apportionment And Allocation		§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
		(2)(c)(4) State to state consistency. If the returns or reports filed by a taxpayer with all states to		
	Annortionment And Allocation	which the taxpayer reports under the Recommended Formula for the Apportionment and Allocation Of Net Income of Financial Institutions, as adopted November 17, 1994, are not uniform		
	Of Net Income Of Financial	in the application or proration of any deduction, the taxpayer shall disclose in its return to this		
810-9-105	Institutions.	state the nature and extent of the variance.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
		(2)(d) Except as otherwise specifically provided, a financial institution whose business activity is		
		taxable both within and without this state shall allocate and apportion its net income as provided in this rule. All items of nonbusiness income (income which is not includable in the apportionable		
		income tax base) shall be allocated pursuant to the provisions of paragraph (7) of this rule. A		
		financial institution organized under the laws of a foreign country, the Commonwealth of Puerto		
		Rico, or a territory or possession of the United States whose effectively connected income (as		
		defined under the Federal Internal Revenue Code) is taxable both within this state and within		
810-9-105	Of Net Income Of Financial Institutions.	another state, other than the state in which it is organized, shall allocate and apportion its net income as provided in this rule.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-103	mstitutions.	(2)(e) All business income (income which is includable in the apportionable income tax base) shall	3340-2A-7 (a)(3), 40-10-1, 40-10-4	0
		be apportioned to this state by multiplying such income by the apportionment percentage. The		
		apportionment percentage is determined by adding the taxpayer's receipts factor (as described in		
		paragraph of this rule), property factor (as described in paragraph of this rule), and payroll factor		
		(as described in paragraph of this rule) together and dividing the sum by three. If one of the factors is missing, the two remaining factors are added and the sum is divided by two. If two of		
	Apportionment And Allocation	the factors are missing, the remaining factor is the apportionment percentage. A factor is missing		
	Of Net Income Of Financial	if both its numerator and denominator are zero, but it is not missing merely because its		
810-9-105	Institutions.	numerator is zero.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-105	Apportionment And Allocation	(2)(f) Each factor shall be computed according to the method of accounting (cash or accrual basis)	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
	Annortionment And Allocation	(2)(g) If the allocation and apportionment provisions of this rule do not fairly represent the extent		
	Of Net Income Of Financial	of the taxpayer's business activity in this state, the taxpayer may petition for or the Commissioner		
810-9-105	Institutions.	may require, in respect to all or any part of the taxpayer's business activity, if reasonable:	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
		(3)(d)(2) if a taxpayer is organized under the laws of a foreign country, or of the Commonwealth of		
		Puerto Rico, or any territory or possession of the United States, such taxpayer's commercial		
		domicile shall be deemed for the purposes of this rule to be the state of the United States or the		
		District of Columbia from which such taxpayer's trade or business in the United States is principally managed and directed. It shall be presumed, subject to rebuttal, that the location from		
		which the taxpayer's trade or business is principally managed and directed is the state of the		
	Apportionment And Allocation	United States or the District of Columbia to which the greatest number of employees are regularly		
	Of Net Income Of Financial	connected or out of which they are working, irrespective of where the services of such employees		
810-9-105	Institutions.	are performed, as of the last day of the taxable year.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
		(3)(e) Compensation. Wages, salaries, commissions and any other form of remuneration paid to employees for personal services that are included in such employee's gross income under the		
		Federal Internal Revenue Code. In the case of employees not subject to the Federal Internal		
		Revenue Code, e.g., those employed in foreign countries, the determination of whether such		
	Apportionment And Allocation			
	Of Net Income Of Financial	Code shall be made as though such employees were subject to the Federal Internal Revenue		
810-9-105 810-9-105	Institutions. Apportionment And Allocation	Code. (3)(i) Gross rents. The actual sum of money or other consideration payable for the use or	§§40-2A-7(a)(5), 40-16-1, 40-16-4 §§40-2A-7(a)(5), 40-16-1, 40-16-4	0
010 3 1 .03	7 pportionment 7 ma 7 mocation	(3)(j) Loan. Any extension of credit resulting from direct negotiations between the taxpayer and its	3340 2A 7(0)(3), 40 10 1, 40 10 4	3
		customer, or the purchase, in whole or in part, of such extension of credit from another or both.		
		"Loans" include participation, syndications, and leases treated as loans for federal income tax		
		purposes. "Loans" shall not include: futures or forward contracts; options; notional principal		
		contracts such as swaps; credit card receivables, including purchased credit card relationships; non-interest bearing balances due from depository institutions; cash items in the process of		
	Apportionment And Allocation	collection; federal funds sold; securities purchased under agreements to resell; assets held in a		
	Of Net Income Of Financial	trading account; securities; interests in a REMIC, or other mortgage-backed or asset-backed		
810-9-105	Institutions.	security; and other similar items.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
	Apportionment And Allocation	(3)(m) Participation. An extension of credit in which an undivided ownership interest is held on a pro rata basis in a single loan or pool of loans and related collateral. In a loan participation, the		
	Of Net Income Of Financial	credit originator initially makes the loan and then subsequently resells all or a portion of it to		
810-9-105	Institutions.	other lenders. The participation may or may not be known to the borrower.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
		(3)(p) Real property owned and tangible personal property owned. Real and tangible personal		
•		property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax		
	Apportionment And Allocation	property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax purposes, or (2) property to which the taxpayer holds legal title and on which no other person		
	Apportionment And Allocation Of Net Income Of Financial	property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax		
810-9-105	Of Net Income Of Financial Institutions.	property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax purposes, or (2) property to which the taxpayer holds legal title and on which no other person may claim depreciation for federal income tax purposes (or could claim depreciation if subject to federal income tax). Real and tangible personal property do not include coin, currency, or property acquired in lieu of or pursuant to a foreclosure.	\$\$40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-105 810-9-105	Of Net Income Of Financial Institutions.	property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax purposes, or (2) property to which the taxpayer holds legal title and on which no other person may claim depreciation for federal income tax purposes (or could claim depreciation if subject to federal income tax). Real and tangible personal property do not include coin, currency, or property acquired in lieu of or pursuant to a foreclosure. (4)(a) General. The receipts factor is a fraction, the numerator of which is the receipts of the	\$\$40-2A-7(a)(5), 40-16-1, 40-16-4 \$\$40-2A-7(a)(5), 40-16-1, 40-16-4	0
	Of Net Income Of Financial Institutions.	property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax purposes, or (2) property to which the taxpayer holds legal title and on which no other person may claim depreciation for federal income tax purposes (or could claim depreciation if subject to federal income tax). Real and tangible personal property do not include coin, currency, or property acquired in lieu of or pursuant to a foreclosure. (4)(a) General. The receipts factor is a fraction, the numerator of which is the receipts of the (4)(d)(1) The numerator of the receipts factor includes interest, fees, and penalties imposed in		0
	Of Net Income Of Financial Institutions.	property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax purposes, or (2) property to which the taxpayer holds legal title and on which no other person may claim depreciation for federal income tax purposes (or could claim depreciation if subject to federal income tax). Real and tangible personal property do not include coin, currency, or property acquired in lieu of or pursuant to a foreclosure. (4)(a) General. The receipts factor is a fraction, the numerator of which is the receipts of the (4)(d)(1) The numerator of the receipts factor includes interest, fees, and penalties imposed in connection with loans secured by real property if the property is located within this state. If the		0
	Of Net Income Of Financial Institutions.	property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax purposes, or (2) property to which the taxpayer holds legal title and on which no other person may claim depreciation for federal income tax purposes (or could claim depreciation if subject to federal income tax). Real and tangible personal property do not include coin, currency, or property acquired in lieu of or pursuant to a foreclosure. (4)(a) General. The receipts factor is a fraction, the numerator of which is the receipts of the (4)(d)(1) The numerator of the receipts factor includes interest, fees, and penalties imposed in		0
	Of Net Income Of Financial Institutions.	property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax purposes, or (2) property to which the taxpayer holds legal title and on which no other person may claim depreciation for federal income tax purposes (or could claim depreciation if subject to federal income tax). Real and tangible personal property do not include coin, currency, or property acquired in lieu of or pursuant to a foreclosure. [4](a) General. The receipts factor is a fraction, the numerator of which is the receipts of the (4)(d)(1) The numerator of the receipts factor includes interest, fees, and penalties imposed in connection with loans secured by real property if the property is located within this state. If the property is located both within this state and one or more other states, the receipts described in		0
	Of Net Income Of Financial Institutions. Apportionment And Allocation Apportionment And Allocation	property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax purposes, or (2) property to which the taxpayer holds legal title and on which no other person may claim depreciation for federal income tax purposes (or could claim depreciation if subject to federal income tax). Real and tangible personal property do not include coin, currency, or property acquired in lieu of or pursuant to a foreclosure. [4](a) General. The receipts factor is a fraction, the numerator of which is the receipts of the (4)(d)(1) The numerator of the receipts factor includes interest, fees, and penalties imposed in connection with loans secured by real property if the property is located within this state. If the property is located both within this state and one or more other states, the receipts described in this subparagraph are included in the numerator of the receipts factor if more than fifty percent of the fair market value of the real property is located within this state. If more than fifty percent of the fair market value of the real property is not located within any one state, then the receipts		0 0
810-9-105	Of Net Income Of Financial Institutions. Apportionment And Allocation Apportionment And Allocation Of Net Income Of Financial	property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax purposes, or (2) property to which the taxpayer holds legal title and on which no other person may claim depreciation for federal income tax purposes (or could claim depreciation if subject to federal income tax). Real and tangible personal property do not include coin, currency, or property acquired in lieu of or pursuant to a foreclosure. (4)(a) General. The receipts factor is a fraction, the numerator of which is the receipts of the (4)(d)(1) The numerator of the receipts factor includes interest, fees, and penalties imposed in connection with loans secured by real property if the property is located within this state. If the property is located both within this state and one or more other states, the receipts described in this subparagraph are included in the numerator of the receipts factor if more than fifty percent of the fair market value of the real property is located within any one state, then the receipts described in this subparagraph shall be included in the numerator of the receipts factor if the	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
	Of Net Income Of Financial Institutions. Apportionment And Allocation Apportionment And Allocation Of Net Income Of Financial Institutions.	property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax purposes, or (2) property to which the taxpayer holds legal title and on which no other person may claim depreciation for federal income tax purposes (or could claim depreciation if subject to federal income tax). Real and tangible personal property do not include coin, currency, or property acquired in lieu of or pursuant to a foreclosure. (4)(a) General. The receipts factor is a fraction, the numerator of which is the receipts of the (4)(d)(1) The numerator of the receipts factor includes interest, fees, and penalties imposed in connection with loans secured by real property if the property is located within this state. If the property is located both within this state and one or more other states, the receipts described in this subparagraph are included in the numerator of the receipts factor if more than fifty percent of the fair market value of the real property is located within this state. If more than fifty percent of the fair market value of the real property is not located within any one state, then the receipts described in this subparagraph shall be included in the numerator of the receipts factor if the borrower is located in this state.		0
810-9-105	Of Net Income Of Financial Institutions. Apportionment And Allocation Apportionment And Allocation Of Net Income Of Financial Institutions. Apportionment And Allocation	property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax purposes, or (2) property to which the taxpayer holds legal title and on which no other person may claim depreciation for federal income tax purposes (or could claim depreciation if subject to federal income tax). Real and tangible personal property do not include coin, currency, or property acquired in lieu of or pursuant to a foreclosure. (4)(a) General. The receipts factor is a fraction, the numerator of which is the receipts of the (4)(d)(1) The numerator of the receipts factor includes interest, fees, and penalties imposed in connection with loans secured by real property if the property is located within this state. If the property is located both within this state and one or more other states, the receipts described in this subparagraph are included in the numerator of the receipts factor if more than fifty percent of the fair market value of the real property is located within any one state, then the receipts described in this subparagraph shall be included in the numerator of the receipts factor if the borrower is located in this state. (4)(d)(1) The determination of whether the real property securing a loan is located within this	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-105	Of Net Income Of Financial Institutions. Apportionment And Allocation Apportionment And Allocation Of Net Income Of Financial Institutions.	property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax purposes, or (2) property to which the taxpayer holds legal title and on which no other person may claim depreciation for federal income tax purposes (or could claim depreciation if subject to federal income tax). Real and tangible personal property do not include coin, currency, or property acquired in lieu of or pursuant to a foreclosure. (4)(a) General. The receipts factor is a fraction, the numerator of which is the receipts of the (4)(d)(1) The numerator of the receipts factor includes interest, fees, and penalties imposed in connection with loans secured by real property if the property is located within this state. If the property is located both within this state and one or more other states, the receipts described in this subparagraph are included in the numerator of the receipts factor if more than fifty percent of the fair market value of the real property is located within this state. If more than fifty percent of the fair market value of the real property is not located within any one state, then the receipts described in this subparagraph shall be included in the numerator of the receipts factor if the borrower is located in this state.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-105 810-9-105	Of Net Income Of Financial Institutions. Apportionment And Allocation Apportionment And Allocation Of Net Income Of Financial Institutions. Apportionment And Allocation Of Net Income Of Financial	property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax purposes, or (2) property to which the taxpayer holds legal title and on which no other person may claim depreciation for federal income tax purposes (or could claim depreciation if subject to federal income tax). Real and tangible personal property do not include coin, currency, or property acquired in lieu of or pursuant to a foreclosure. (4)(a) General. The receipts factor is a fraction, the numerator of which is the receipts of the (4)(d)(1) The numerator of the receipts factor includes interest, fees, and penalties imposed in connection with loans secured by real property if the property is located within this state. If the property is located both within this state and one or more other states, the receipts described in this subparagraph are included in the numerator of the receipts factor if more than fifty percent of the fair market value of the real property is located within any one state, then the receipts described in this subparagraph shall be included in the numerator of the receipts factor if the borrower is located in this state. (4)(d)(2) The determination of whether the real property securing a loan is located within this state shall be made as of the time the original agreement was made and any and all subsequent substitutions of collateral shall be disregarded. (4)(i)(3) The taxpayer's method for sourcing each receipt from a merchant discount must be	§§40-2A-7(a)(5), 40-16-1, 40-16-4 §§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-105 810-9-105	Of Net Income Of Financial Institutions. Apportionment And Allocation Apportionment And Allocation Of Net Income Of Financial Institutions. Apportionment And Allocation Of Net Income Of Financial Institutions.	property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax purposes, or (2) property to which the taxpayer holds legal title and on which no other person may claim depreciation for federal income tax purposes (or could claim depreciation if subject to federal income tax). Real and tangible personal property do not include coin, currency, or property acquired in lieu of or pursuant to a foreclosure. (4)(a) General. The receipts factor is a fraction, the numerator of which is the receipts of the (4)(d)(1) The numerator of the receipts factor includes interest, fees, and penalties imposed in connection with loans secured by real property if the property is located within this state. If the property is located both within this state and one or more other states, the receipts described in this subparagraph are included in the numerator of the receipts factor if more than fifty percent of the fair market value of the real property is not located within this state. If more than fifty percent of the fair market value of the real property is not located within any one state, then the receipts described in this subparagraph shall be included in the numerator of the receipts factor if the borrower is located in this state. (4)(d)(2) The determination of whether the real property securing a loan is located within this state shall be made as of the time the original agreement was made and any and all subsequent substitutions of collateral shall be disregarded. (4)(i)(3) The taxpayer's method for sourcing each receipt from a merchant discount must be consistently applied to such receipt in all states that have adopted sourcing methods substantially	§§40-2A-7(a)(5), 40-16-1, 40-16-4 §§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-105 810-9-105	Of Net Income Of Financial Institutions. Apportionment And Allocation Apportionment And Allocation Of Net Income Of Financial Institutions. Apportionment And Allocation Of Net Income Of Financial Institutions. Apportionment And Allocation Allocation Allocation Apportionment And Allocation Apportionment And Allocation	property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax purposes, or (2) property to which the taxpayer holds legal title and on which no other person may claim depreciation for federal income tax purposes (or could claim depreciation if subject to federal income tax). Real and tangible personal property do not include coin, currency, or property acquired in lieu of or pursuant to a foreclosure. (4)(a) General. The receipts factor is a fraction, the numerator of which is the receipts of the (4)(d)(1) The numerator of the receipts factor includes interest, fees, and penalties imposed in connection with loans secured by real property if the property is located within this state. If the property is located both within this state and one or more other states, the receipts described in this subparagraph are included in the numerator of the receipts factor if more than fifty percent of the fair market value of the real property is located within this state. If more than fifty percent of the fair market value of the real property is not located within any one state, then the receipts described in this subparagraph shall be included in the numerator of the receipts factor if the borrower is located in this state. (4)(d)(2) The determination of whether the real property securing a loan is located within this state shall be made as of the time the original agreement was made and any and all subsequent substitutions of collateral shall be disregarded. (4)(j)(3) The taxpayer's method for sourcing each receipt from a merchant discount must be consistently applied to such receipt in all states that have adopted sourcing methods substantially similar to subparagraphs 1. and 2. of this paragraph and must be used on all subsequent returns	§§40-2A-7(a)(5), 40-16-1, 40-16-4 §§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-105 810-9-105	Of Net Income Of Financial Institutions. Apportionment And Allocation Of Net Income Of Financial Institutions. Apportionment And Allocation Of Net Income Of Financial Institutions. Apportionment And Allocation Of Net Income Of Financial Institutions.	property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax purposes, or (2) property to which the taxpayer holds legal title and on which no other person may claim depreciation for federal income tax purposes (or could claim depreciation if subject to federal income tax). Real and tangible personal property do not include coin, currency, or property acquired in lieu of or pursuant to a foreclosure. (4)(a) General. The receipts factor is a fraction, the numerator of which is the receipts of the (4)(d)(1) The numerator of the receipts factor includes interest, fees, and penalties imposed in connection with loans secured by real property if the property is located within this state. If the property is located both within this state and one or more other states, the receipts described in this subparagraph are included in the numerator of the receipts factor if more than fifty percent of the fair market value of the real property is located within this state. If more than fifty percent of the fair market value of the real property is not located within any one state, then the receipts described in this subparagraph shall be included in the numerator of the receipts factor if the borrower is located in this state. (4)(d)(2) The determination of whether the real property securing a loan is located within this state shall be made as of the time the original agreement was made and any and all subsequent substitutions of collateral shall be disregarded. (4)(j)(3) The taxpayer's method for sourcing each receipt from a merchant discount must be consistently applied to such receipt in all states that have adopted sourcing methods substantially similar to subparagraphs 1. and 2. of this paragraph and must be used on all subsequent returns for sourcing receipts from such merchant unless the Commissioner permits or requires application	\$\$40-2A-7(a)(5), 40-16-1, 40-16-4 \$\$40-2A-7(a)(5), 40-16-1, 40-16-4 \$\$40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-105 810-9-105	Of Net Income Of Financial Institutions. Apportionment And Allocation Of Net Income Of Financial Institutions. Apportionment And Allocation Of Net Income Of Financial Institutions. Apportionment And Allocation Of Net Income Of Financial Institutions.	property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax purposes, or (2) property to which the taxpayer holds legal title and on which no other person may claim depreciation for federal income tax purposes (or could claim depreciation if subject to federal income tax). Real and tangible personal property do not include coin, currency, or property acquired in lieu of or pursuant to a foreclosure. (4)(a) General. The receipts factor is a fraction, the numerator of which is the receipts of the (4)(d)(1) The numerator of the receipts factor includes interest, fees, and penalties imposed in connection with loans secured by real property if the property is located within this state. If the property is located both within this state and one or more other states, the receipts described in this subparagraph are included in the numerator of the receipts factor if more than fifty percent of the fair market value of the real property is located within this state. If more than fifty percent of the fair market value of the real property is not located within any one state, then the receipts described in this subparagraph shall be included in the numerator of the receipts factor if the borrower is located in this state. (4)(d)(2) The determination of whether the real property securing a loan is located within this state shall be made as of the time the original agreement was made and any and all subsequent substitutions of collateral shall be disregarded. (4)(j)(3) The taxpayer's method for sourcing each receipt from a merchant discount must be consistently applied to such receipt in all states that have adopted sourcing methods substantially similar to subparagraphs 1. and 2. of this paragraph and must be used on all subsequent returns	\$\$40-2A-7(a)(5), 40-16-1, 40-16-4 \$\$40-2A-7(a)(5), 40-16-1, 40-16-4 \$\$40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-105 810-9-105 810-9-105	Of Net Income Of Financial Institutions. Apportionment And Allocation Of Net Income Of Financial Institutions. Apportionment And Allocation Of Net Income Of Financial Institutions. Apportionment And Allocation Of Net Income Of Financial Institutions. Apportionment And Allocation Of Net Income Of Financial Institutions. Apportionment And Allocation Apportionment And Allocation Apportionment And Allocation	property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax purposes, or (2) property to which the taxpayer holds legal title and on which no other person may claim depreciation for federal income tax purposes, or could claim depreciation if subject to federal income tax). Real and tangible personal property do not include coin, currency, or property acquired in lieu of or pursuant to a foreclosure. (4)(a) General. The receipts factor is a fraction, the numerator of which is the receipts of the (4)(d)(1) The numerator of the receipts factor includes interest, fees, and penalties imposed in connection with loans secured by real property if the property is located within this state. If the property is located both within this state and one or more other states, the receipts described in this subparagraph are included in the numerator of the receipts factor if more than fifty percent of the fair market value of the real property is located within this state. If more than fifty percent of the fair market value of the real property is located within any one state, then the receipts described in this subparagraph shall be included in the numerator of the receipts factor if the borrower is located in this state. (4)(d)(2) The determination of whether the real property securing a loan is located within this state shall be made as of the time the original agreement was made and any and all subsequent substitutions of collateral shall be disregarded. (4)(j)(3) The taxpayer's method for sourcing each receipt from a merchant discount must be consistently applied to such receipt in all states that have adopted sourcing methods substantially similar to subparagraphs 1. and 2. of this paragraph and must be used on all subsequent returns for sourcing receipts from services in all states that have adopted sourcing methods substantially similar to subparagraphs 1. and 2. of this paragraph and must be used on all subsequent returns for sourcing receipts from services. The numerator of the re	\$\$40-2A-7(a)(5), 40-16-1, 40-16-4 \$\$40-2A-7(a)(5), 40-16-1, 40-16-4 \$\$40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-105 810-9-105 810-9-105	Of Net Income Of Financial Institutions. Apportionment And Allocation Of Net Income Of Financial Institutions. Apportionment And Allocation Of Net Income Of Financial Institutions. Apportionment And Allocation Of Net Income Of Financial Institutions. Apportionment And Allocation Of Net Income Of Financial Institutions. Apportionment And Allocation Of Net Income Of Financial Institutions. Apportionment And Allocation Allocation Of Net Income Of Financial Institutions.	property, respectively, (1) on which the taxpayer may claim depreciation for federal income tax purposes, or (2) property to which the taxpayer holds legal title and on which no other person may claim depreciation for federal income tax purposes (or could claim depreciation if subject to federal income tax). Real and tangible personal property do not include coin, currency, or property acquired in lieu of or pursuant to a foreclosure. (4)(a) General. The receipts factor is a fraction, the numerator of which is the receipts of the (4)(d)(1) The numerator of the receipts factor includes interest, fees, and penalties imposed in connection with loans secured by real property if the property is located within this state. If the property is located both within this state and one or more other states, the receipts described in this subparagraph are included in the numerator of the receipts factor if more than fifty percent of the fair market value of the real property is located within any one state, then the receipts described in this subparagraph shall be included in the numerator of the receipts factor if the borrower is located in this state. (4)(d)(2) The determination of whether the real property securing a loan is located within this state shall be made as of the time the original agreement was made and any and all subsequent substitutions of collateral shall be disregarded. (4)(j)(3) The taxpayer's method for sourcing each receipt from a merchant discount must be consistently applied to such receipt in all states that have adopted sourcing methods substantially similar to subparagraphs 1. and 2. of this paragraph and must be used on all subsequent returns for sourcing receipts from such merchant unless the Commissioner permits or requires application of the alternative method.	\$\$40-2A-7(a)(5), 40-16-1, 40-16-4 \$\$40-2A-7(a)(5), 40-16-1, 40-16-4 \$\$40-2A-7(a)(5), 40-16-1, 40-16-4	0

Rule Citation Short Description Regulatory Text (4)(n)(1) Interest, dividends, net gains (but not less than zero) and other income from investment assets and activities and from trading assets and activities that are reported on the taxpayer's financial statements, call reports, or similar reports shall be included in the receipts factor. Investment assets and activities and trading assets and activities include but are not limited to: investment securities; trading account assets; federal funds; securities purchased and sold under agreements to resell or repurchase; options; futures contracts; forward contracts; notional	# of Discretionary
assets and activities and from trading assets and activities that are reported on the taxpayer's financial statements, call reports, or similar reports shall be included in the receipts factor. Investment assets and activities and trading assets and activities include but are not limited to: investment securities; trading account assets; federal funds; securities purchased and sold under	ry Authoity Regulatory Restrictions
Investment assets and activities and trading assets and activities include but are not limited to: investment securities; trading account assets; federal funds; securities purchased and sold under	
investment securities; trading account assets; federal funds; securities purchased and sold under	
agreements to resen or repair mass, options, futures contracts, forward contracts, flotional	
Apportionment And Allocation principal contracts such as swaps; equities; and foreign currency transactions. With respect to the	
Of Net Income Of Financial investment and trading assets and activities described in subparagraphs (i) and (ii) of this 810-9-105 Institutions. paragraph, the receipts factor shall include the amounts described in such subparagraphs. §§40-2A-	-7(a)(5), 40-16-1, 40-16-4
Apportionment And Allocation (4)(n)(1)(i) The receipts factor shall include the amount by which interest from federal funds sold	(17(4)(3)), 10 20 1, 10 20 1
Of Net Income Of Financial and securities purchased under resale agreements exceeds interest expense on federal funds	
	-7(a)(5), 40-16-1, 40-16-4 0 -7(a)(5), 40-16-1, 40-16-4 0
Apportionment and Allocation [4](n)(1)(iv) For purposes of this paragraph, average value shall be determined using the rules for	(4)(3), 40 10 1, 40 10 4
Of Net Income Of Financial determining the average value of tangible personal property set forth in subparagraphs (c) and (d)	7/ // 40 45 4 40 45 4
810-9-105 Institutions. of paragraph (5) §\$40-2A Apportionment And Allocation (4)(n)(3) In lieu of using the method set forth in subparagraph 2. of this subparagraph, the	-7(a)(5), 40-16-1, 40-16-4
Of Net Income Of Financial taxpayer may elect, or the Commissioner may require in order to fairly represent the business	
810-9-105 Institutions. activity of the taxpayer in this state, the use of the method set forth in this paragraph. §§40-2A (4)(n)(4) if the taxpayer elects or is required by Commissioner to use the method set forth in	-7(a)(5), 40-16-1, 40-16-4 0
Apportionment And Allocation subparagraph 3. of this subparagraph, it shall use this method on all subsequent returns unless	
Of Net Income Of Financial the taxpayer receives prior permission from the Commissioner to use, or the Commissioner	
	-7(a)(5), 40-16-1, 40-16-4 -7(a)(5), 40-16-1, 40-16-4
Apportionment and Allocation (4)(p) Attribution of certain receipts to commercial domicile. All receipts which would be assigned	0
Of Net Income Of Financial under this rule to a state in which the taxpayer is not taxable shall be included in the numerator of	-(1/2)
810-9-105 Institutions. the receipts factor, if the taxpayer's commercial domicile is in this state. §§40-2A (5)(b) Property included. The property factor shall include only property the income or expenses	-7(a)(5), 40-16-1, 40-16-4 0
Apportionment And Allocation of which are included (or would have been included if not fully depreciated or expensed, or	
Of Net Income Of Financial depreciated or expensed to a nominal amount) in the computation of the apportionable income	7/-//5) 40 45 4 40 45 4
810-9-105 Institutions. base for the taxable year. §§40-2A (5)(c)(2) Loans are valued at their outstanding principal balance, without regard to any reserve for	-7(a)(5), 40-16-1, 40-16-4 0
bad debts. If a loan is charged-off in whole or in part for Federal income tax purposes, the portion	
Apportionment And Allocation of the loan charged off is not outstanding. A specifically allocated reserve established pursuant to Of Net Income Of Financial regulatory or financial accounting guidelines which is treated as charged-off for Federal income	
	7(a)(5), 40-16-1, 40-16-4
810-9-105 Apportionment And Allocation (5)(d) Average value of property owned by the taxpayer. The average value of property owned by \$\$40-2A	-7(a)(5), 40-16-1, 40-16-4
(5)(e)(1) The average value of real property and tangible personal property that the taxpayer has Apportionment And Allocation rented from another and which is not treated as property owned by the taxpayer for Federal	
Apportunient and adviced in lateral unit and which is not reased as property of meet by the capage for reacted of financial income tax purposes, shall be determined annually by multiplying the "gross rents" payable during	
	-7(a)(5), 40-16-1, 40-16-4
(5)(e)(2) Where the use of the general method described in this subparagraph results in inaccurate valuations of rented property, any other method which properly reflects the value may be	
adopted by the Commissioner or by the taxpayer when approved in writing by the Commissioner.	
Apportionment And Allocation Once approved, such other method of valuation must be used on all subsequent returns unless	
Of Net Income Of Financial the taxpayer receives prior approval from the Commissioner or the Commissioner requires a lattitutions. S§\$40-2A.	-7(a)(5), 40-16-1, 40-16-4
(6)(a) General. The payroll factor is a fraction, the numerator of which is the total amount paid in	(17(4)(3)) 10 20 2) 10 20 1
this state during the taxable year by the taxpayer for compensation and the denominator of which	
Apportionment And Allocation is the total compensation paid both within and without this state during the taxable year. The Of Net Income Of Financial payroll factor shall include only that compensation which is included in the computation of the	
810-9-105 Institutions. apportionable income tax base for the taxable year. §\$40-2A	-7(a)(5), 40-16-1, 40-16-4
810-9-105 Apportionment And Allocation (6)(b) Compensation relating to nonbusiness income and independent contractors. The \$\$40-2A (8) APPLICABILITY. This rule without the amendments made in 2016 and further amended in 2017,	-7(a)(5), 40-16-1, 40-16-4 0
Apportionment And Allocation shall apply to all operating years beginning after December 31, 1999, and before January 1, 2017.	
Of Net Income Of Financial This rule, as amended in 2016 and as further amended in 2017, shall become effective December	
810-9-105 Institutions. 31, 2017, and shall apply to all operating years beginning on or after January 1, 2017. §§40-2A Financial Institutions Federal (1) Financial Institutions may deduct Federal Income Tax (FIT) paid or accrued during the taxable	-7(a)(5), 40-16-1, 40-16-4
	-7(a)(5), 40-16-1.2
Financial Institutions Federal	7/-\/5\\ 40.45.4.2
810-9-106 Income Tax (FIT) Deduction. (1)(a) Cash Basis Taxpayer. A cash basis taxpayer must deduct federal income tax in the year paid. §\$40-2A. 810-9-106 Financial Institutions Federal (1)(a)(2) For a cash basis taxpayer that files as a member of a federal consolidated income tax §\$40-2A.	-7(a)(5), 40-16-1.2 U
Financial Institutions Federal (1)(b) Accrual Basis Taxpayer. An accrual basis taxpayer must deduct federal income tax in the	
810-9-106 Income Tax (FIT) Deduction. year for which the tax is accrued. §\$40-2A: (1)(b)(2) The amount accrued may be deducted for the tax year of the corresponding federal	-7(a)(5), 40-16-1.2 0
Financial Institutions Federal return, if the tax is not contested, that is, in the absence of some objective act of protest,	
810-9-106 Income Tax (FIT) Deduction. affirmative evidence of protest, or affirmative evidence of denial of liability by the taxpayer. §§40-2A	-7(a)(5), 40-16-1.2
(1)(b)(3) If the tax is contested it <u>must</u> be accrued and subsequently paid and deducted during the Financial Institutions Federal year in which the liability becomes fixed and certain, but in no case later than the date the tax was	
810-9-106 Income Tax (FIT) Deduction. actually paid. §\$40-2A	-7(a)(5), 40-16-1.2
	-7(a)(5), 40-16-1.2
(1)(b)(6) AMT and MTC must be apportioned only among the members of the group that individually report positive alternative minimum taxable income (AMTI) or MTC income. The	
apportioned amount is determined by multiplying AMT or MTC as accrued and subsequently paid	
by the federal consolidated group, by a fraction. The numerator of which is the taxpayer's positive	
	-7(a)(5), 40-16-1.2
by the federal consolidated group, by a fraction. The numerator of which is the taxpayer's positive AMT income or MTC and the denominator is the aggregate amount of positive AMTI or MTC of Financial Institutions Federal Income Tax (FIT) Deduction. Income Tax (FIT) Deduction. Spayer exceed the cumulative AMT attributed to a taxpayer.	(17(4)(5)), 10 10 1.2
by the federal consolidated group, by a fraction. The numerator of which is the taxpayer's positive AMT income or MTC and the denominator is the aggregate amount of positive AMTI or MTC of the component members of such group. In no case must the cumulative MTC attributed to a lncome Tax (FIT) Deduction. taxpayer exceed the cumulative AMT attributed to a taxpayer. [1] A financial institution or financial institution qualified corporate group will be granted an	7 (4)(5)) 10 10 112
by the federal consolidated group, by a fraction. The numerator of which is the taxpayer's positive AMT income or MTC and the denominator is the aggregate amount of positive AMTI or MTC of Financial Institutions Federal Income Tax (FIT) Deduction. Income Tax (FIT) Deduction. Spayer exceed the cumulative AMT attributed to a taxpayer.	· (v)(v)
by the federal consolidated group, by a fraction. The numerator of which is the taxpayer's positive AMT income or MTC and the denominator is the aggregate amount of positive AMT or MTC of the component members of such group. In no case must the cumulative AMT attributed to a taxpayer. [1] A financial institution or financial institution qualified corporate group will be granted an automatic extension to file its Alabama Financial Institution Excise Tax Return consistent with the extension allowed for the taxpayer's corresponding Federal Income Tax or Federal Information Return. Extension of time granted pursuant to this section is not an extension of time for payment	· (v)(v)
by the federal consolidated group, by a fraction. The numerator of which is the taxpayer's positive AMT income or MTC and the denominator is the aggregate amount of positive AMT or MTC of the component members of such group. In no case must the cumulative MTC attributed to a taxpayer exceed the cumulative AMT attributed to a taxpayer. (1) A financial institution or financial institution qualified corporate group will be granted an automatic extension to file its Alabama Financial Institution Excise Tax Return consistent with the extension allowed for the taxpayer's corresponding Federal Income Tax or Federal Information Return. Extension of time granted pursuant to this section is not an extension of time for payment of the tax. The amount of tax due must be paid on or before the due date of the return without	, , , , , , , , , , , , , , , , , , ,
by the federal consolidated group, by a fraction. The numerator of which is the taxpayer's positive AMT income or MTC and the denominator is the aggregate amount of positive AMT or MTC of the component members of such group. In no case must the cumulative MTC attributed to a taxpayer exceed the cumulative AMT attributed to a taxpayer. (1) A financial institution or financial institution qualified corporate group will be granted an automatic extension allowed for the taxpayer's corresponding Federal Income Tax or Federal Information Return. Extension of time granted pursuant to this section is not an extension of time for payment	
by the federal consolidated group, by a fraction. The numerator of which is the taxpayer's positive AMT income or MTC and the denominator is the aggregate amount of positive AMT or MTC of the component members of such group. In no case must the cumulative MTC attributed to a taxpayer exceed the cumulative AMT attributed to a taxpayer. (1) A financial institution or financial institution qualified corporate group will be granted an automatic extension to file its Alabama Financial Institution Excise Tax Return consistent with the extension allowed for the taxpayer's corresponding Federal Income Tax or Federal Information Return. Extension of time granted pursuant to this section is not an extension of time for payment of the tax. The amount of tax due must be paid on or before the due date of the return without regard to the extension to file the return. Any tax due, not paid on or before the un-extended due financial Institution Excise Tax Return by the federal consolidated group, by a fraction. The numerator of which is the taxpayer's positive AMT or MTC of the text paying the tax floar paying and the denominator is the aggregate amount of positive AMT or MTC of the text paying and the following and the financial Institution Excise (attack) and the paying and the paying and the paying and the tax floar paying and the financial Institution Excise (attack) and the paying and the financial Institution Excise (attack) and the financial Institution Excise (attack) and the financial Institution Excise (attack) and the financial Institution Excise (attack) and the financial Institution Excise (attack) and the financial Institution Excise (attack) and the financial Institution Excise (attack) and the financial Institution Excise (attack) and the financial Institution Excise (attack) and the financial Institution Excise (attack) and the financial Institution Excise (attack) and the financial Institution Excise (attack) and the financial Institution Excise (attack) and the financial Institution Excise (attack) and th	-7(a)(5),40-16-3, 40-1-44. Alabama A. 0
by the federal consolidated group, by a fraction. The numerator of which is the taxpayer's positive AMT income or MTC and the denominator is the aggregate amount of positive AMT or MTC of the component members of such group. In no case must the cumulative AMT or MTC of the component members of such group. In no case must the cumulative MTC attributed to a taxpayer. (1) A financial institution or financial institution qualified corporate group will be granted an automatic extension to file its Alabama Financial Institution Excise Tax Return consistent with the extension of time granted pursuant to this section is not an extension of time for payment of the tax. The amount of tax due must be paid on or before the due date of the return without regard to the extension to file the return. Any tax due, not paid on or before the un-extended due date, will be subject to interest until paid at the rate provided in §40-1-44, Code of Ala. 1975, and Extension Of Time For Filling A Extension Of Time For Filling A	
by the federal consolidated group, by a fraction. The numerator of which is the taxpayer's positive AMT income or MTC and the denominator is the aggregate amount of positive AMT or MTC of the component members of such group. In no case must the cumulative AMT attributed to a taxpayer. (1) A financial institution or financial institution qualified corporate group will be granted an automatic extension to file its Alabama Financial Institution Excise Tax Return consistent with the extension of time for Filing A Financial Institution Excise Tax Return consistent without regard to the extension to file the return. Any tax due, not paid on or before the un-extended due date, will be subject to interest until paid at the rate provided in \$40-1-44, Code of Ala. 1975, and all applicable penalties. Extension Of Time For Filing A Financial Institution Excise Extension Of Time For Filing A Financial Institution Excise Extension Of Time For Filing A Financial Institution Excise Extension Of Time For Filing A Financial Institution Excise Extension Of Time For Filing A Financial Institution Excise Extension Of Time For Filing A Financial Institution Excise Extension Of Time For Filing A Financial Institution Excise Extension Of Time For Filing A Financial Institution Excise Tax Payment Extension Of Time For Filing A Financial Institution Excise Tax Payment Extension Of Time For Filing A Financial Institution Excise Tax Payment Extension Of Time For Filing A Financial Institution Excise Tax Payment Extension Of Time For Filing A Financial Institution Excise Tax Payment Extension Of Time For Filing A Financial Institution Excise Tax Payment Extension Of Time For Filing A Financial Institution Excise Tax Payment Extension Of Time For Filing A Financial Institution Excise Tax Payment Extension Of Time For Filing A Financial Institution Excise Tax Payment Extension Of Time For Filing A Financial Institution Excise Tax Payment	-7(a)(5),40-16-3, 40-1-44. Alabama A 0 -7(a)(5),40-16-3, 40-1-44. Alabama A 0
by the federal consolidated group, by a fraction. The numerator of which is the taxpayer's positive AMT income or MTC and the denominator is the aggregate amount of positive AMT or MTC of the component member of such group. In no case must the cumulative AMT or MTC of the component member of such group. In no case must the cumulative AMT attributed to a taxpayer. (1) A financial institution or financial institution excise Tax Return consistent with the extension allowed for the taxpayer's corresponding Federal Income Tax or Federal Information Return. Extension of time granted pursuant to this section is not an extension of time for payment of the tax. The amount of tax due must be paid on or before the due date of the return without regard to the extension to file the return. Any tax due, not paid on or before the un-extended due date, will be subject to interest until paid at the rate provided in §40-1-44, Code of Ala. 1975, and all applicable penalties. 810-9-107 Extension Of Time For Filling A Financial Institution Excise Tax Payment Voucher or by Electronic Funds Transfer (EFT).	-7(a)(5),40-16-3, 40-1-44. Alabama A 0
by the federal consolidated group, by a fraction. The numerator of which is the taxpayer's positive AMT income or MTC and the denominator is the aggregate amount of positive AMT or MTC of the component members of such group. In no case must the cumulative AMT attributed to a taxpayer. [1] A financial institution and institution automatic extension to file its Alabama Financial Institution Excise Tax Return consistent with the extension of time for Filing A Financial Institution for the taxpayer's corresponding Federal Income Tax or Federal Information Return. Extension of time granted pursuant to this section is not an extension of time for payment of the tax. The amount of tax due must be paid on or before the due date of the return without regard to the extension to file the return. Any tax due, not paid on or before the un-extended due date, will be subject to interest until paid at the rate provided in \$40-1-44, Code of Ala. 1975, and all applicable penalties. [5] Extension Of Time For Filing A Financial Institution Excise Tax Payment [5] Tax Return [6] A Financial Institution Excise Tax Payment [7] A Financial Institution Excise Tax Payment [8] A Financial Institution Exci	-7(a)(5),40-16-3, 40-1-44. Alabama A 0 -7(a)(5),40-16-3, 40-1-44. Alabama A 0

n 1 av 4	Chart Danielskins			# of Discretionary
Rule Citation	Short Description	Regulatory Text (2)(b) If a written request is required, the request must be made to the Commissioner of Revenue	Statutory Authoity	Regulatory Restrictions
	Extension Of Time For Filing A			
	Financial Institution Excise	file the return in the previous year. The request also must state that the entity has no outstanding		
810-9-107	Tax Return	debts owed to the Department. (3) Estimated Payments. Those financial institutions with liabilities in excess of estimated	§§40-2A-7(a)(5),40-16-3, 40-1-44. Alabama A	C
		payments or credits should remit the balance due on or before the un-extended due date of the		
		return. Members of an Alabama Qualified Corporate Group which have carryover payments from		
	Extension Of Time For Filing A Financial Institution Excise			
810-9-107	Tax Return	on the Alabama consolidated return for the following year. Interest and penalties are due on all taxes not paid on or before the un-extended due date.	§§40-2A-7(a)(5),40-16-3, 40-1-44. Alabama A	C
810-9-109	Terms And Definitions For The		§§40-2A-7(a)(5), 40-30-5	O
		(2)(f) Electronic Return Originator (ERO) - A firm, organization or individual who is an authorized		
	Alabama Electronic Financial	IRS e-file provider that originates the electronic submission of returns. Because the electronic filing process is a joint program between the IRS and the department, an ERO must be approved		
810-9-109	Institution Excise Tax Return.	by the Internal Revenue Service to qualify for this program.	§§40-2A-7(a)(5), 40-30-5	C
		(2)(n) Standard Letter of Intent (LOI) – A form which must be completed to request approval from		
	Terms And Definitions For The Alabama Electronic Financial	the Department to provide tax preparation software for electronic forms submissions. By completing this form, the software developer agrees to comply with all national security summit		
810-9-109	Institution Excise Tax Return.	standards and requirements in addition to the specific Alabama requirements included in the LOI.	§§40-2A-7(a)(5), 40-30-5	d
		(2)(t) Suitability – A check conducted on all software developers including rebranded and white		
	Terms And Definitions For The	labeled products, when an application is initially processed and on a regular basis thereafter. The suitability check may include background and personal tax compliance checks conducted by the		
	Alabama Electronic Financial	department to ensure the software developers are eligible for participation in the department's e-		
810-9-109	Institution Excise Tax Return.	file program.	§§40-2A-7(a)(5), 40-30-5	C
810-9-110	Requirements For The	(1) The signatures of the financial institution officer, the electronic return originator, and the paid	§§40-2A-7(a)(5), 40-30-5	C
	Requirements For The Financial Institution Excise			
	Tax Declaration For Electronic			
810-9-110	Filing.	(3)(a) Members of the firm or designated employees <u>may</u> sign for the electronic return originator.	§§40-2A-7(a)(5), 40-30-5	0
	Requirements For The Financial Institution Excise	(3)(b) If the taxpayer is unable to obtain the paid preparer's signature on the Alabama Form AL8453-FIE, in lieu of the paid preparer's signature the electronic return originator may attach to		
	Tax Declaration For Electronic	the Alabama Form AL8453-FIE a copy of the appropriate pages of the paper return with the paid		
810-9-110	Filing.	preparer's signature.	§§40-2A-7(a)(5), 40-30-5	0
	Requirements For The Financial Institution Excise			
		(3)(c) Electronic return originators and electronic return preparers are prohibited from allowing		
810-9-110	Filing.	taxpayers to sign a blank Alabama Form AL8453-FIE.	§§40-2A-7(a)(5), 40-30-5	0
810-9-110	Requirements For The Acceptance, Monitoring, And	(5) The completed and signed Alabama Form AL8453-FIE must be retained by the electronic return	§§40-2A-7(a)(5), 40-30-5	0
	Revocation Of Acceptance			
	Into The Alabama Business	(2) Software developers must be approved on an annual basis and maintain good standing with		
	Modernized E-File Program For Software Developers –	the department. The department has the right to deny any applicant acceptance into the Alabama Business Modernized E-File Program. To obtain approval software developers must adhere to the		
810-9-111	Financial Institution Excise Tax		§§40-2A-7(a)(5), 40-30-5	0
	Acceptance, Monitoring, And	(5) Alabama electronic Financial Institution Excise Tax returns received by the department which		
	Revocation Of Acceptance Into The Alabama Business	are prepared by a software developer which has not completed the department's software developer testing and which has not been approved by the department will be rejected by the		
	Modernized E-File Program	department. Paper Alabama Financial Institution Excise Tax returns must then be submitted by		
	For Software Developers –	the taxpayer or the taxpayer may electronically file the tax return using an approved software		
810-9-111	Financial Institution Excise Tax Acceptance, Monitoring, And	from another software developer.	§§40-2A-7(a)(5), 40-30-5	0
	Revocation Of Acceptance			
	Into The Alabama Business			
	Modernized E-File Program	(3) Electronic return originators and transmitters assented by and in good standing with the		
	For Electronic Return Originators And Transmitters	(2) Electronic return originators and transmitters accepted by and in good standing with the Internal Revenue Service (IRS) Electronic Filing Program are automatically accepted into the		
	– Financial Institution Excise	Alabama Electronic Filing Program. This does not include software developers who must complete		
810-9-112	Tax. Acceptance, Monitoring, And	the approval process with the department (See Rule 810-9-111).	§§40-2A-7(a)(5), 40-30-6	0
810-9-112	Acceptance, Monitoring, And	(3) Electronic return originators and transmitters accepted into the Alabama Electronic Filing (2)(a) A complete Alabama electronic Financial Institution Excise Tax return will consist of XML	§§40-2A-7(a)(5), 40-30-6	U
		data transmitted electronically and supporting binary documents (such as .pdf documents) as		
		required by the Alabama Financial Institution Excise Tax Modernized Electronic Filing (MeF)		
	Requirements for the	schemas, business rules, and Alabama Business MeF Software Developers and Transmitters Guidelines (Publication 4164). A complete Alabama electronic Financial Institution Excise Tax		
	Alabama Electronic Financial	return must contain the same information as a comparable Alabama Financial Institution Excise		
810-9-113	Institution Excise Tax Return.	Tax return as if filed entirely on paper.	§§40-2A-7(a)(5), 40-30-5	0
	Requirements for the Alabama Electronic Financial	(2)(b) Financial Institutions that electronically file their Alabama Financial Institution Excise Tax		
810-9-113	Institution Excise Tax Return.	return <u>must</u> also pay their tax liability electronically.	§§40-2A-7(a)(5), 40-30-5	0
		(3)(c) If a timely filed electronic return is rejected, the filer has the later of 10 calendar days from		
		the date of the first transmission or the due date of the return (with extensions) to correct the errors and resubmit the return. In order for the department to acknowledge the transmission date		
		of the original return, the submission ID of the original return must be transmitted in each		
	Danish to the state of the stat	subsequent filing. If the return is resubmitted and accepted after the due date (with extensions)		
	Requirements for the Alabama Electronic Financial	or the transmission perfection period, the received date will be the transmission date of the accepted resubmitted (perfected) return and not the date that the original rejected return was		
810-9-113	Institution Excise Tax Return.	submitted.	§§40-2A-7(a)(5), 40-30-5	0
810-9-113	Requirements for the	(3)(e) If a filer is unable to correct a rejected electronic Alabama Financial Institution Excise Tax	§§40-2A-7(a)(5), 40-30-5	0
		(1) Any person required to collect, truthfully account for, and/or pay over any tax imposed by \$40-17-2 (Motor Fuels Excise Tax), \$40-17-220 (Gasoline, Motor Fuels and Lubricating Oil Excise Tax),		
		§40-18-71 (Income Tax Withholding), §40-21-82 (Utility Gross Receipts Tax), §40-23-2 (State Sales		
		Tax), §40-23-61 (State Use Tax), §40-26-1 (State Lodgings Tax), Code of Ala. 1975, as amended, or		
		any other local sales, use, or gross receipts taxes collected by the Alabama Department of Revenue who willfully fails to collect such tax, or truthfully account for, and/or pay over such tax,		
	General Rule - 100% Penalty	or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall		
		in addition to other penalties, be liable for a penalty in an amount not to exceed the total amount		
	For Willful Failure To Collect			
	And Pay Over Tax Or Willful	(100%) of the tax evaded, or not collected, or not accounted for and paid over. These designated		
810-12-101			§§40-29-72(a), 40-29-73(b)	0
810-12-101	And Pay Over Tax Or Willful Attempt To Evade Or Defeat	(100%) of the tax evaded, or not collected, or not accounted for and paid over. These designated taxes may be referred to as trust-fund taxes since they are collected in a fiduciary capacity on behalf of the Department of Revenue. [1)(a) The procedures for imposing a 100% penalty assessment against a responsible corporate	§§40-29-72(a), 40-29-73(b)	0
810-12-101	And Pay Over Tax Or Willful Attempt To Evade Or Defeat	(100%) of the tax evaded, or not collected, or not accounted for and paid over. These designated taxes may be referred to as trust-fund taxes since they are collected in a fiduciary capacity on behalf of the Department of Revenue. (1)(a) The procedures for imposing a 100% penalty assessment against a responsible corporate officer of a corporation or member of a partnership that has failed to pay over designated, trust-	§§40-29-72(a), 40-29-73(b)	0
810-12-101	And Pay Over Tax Or Willful Attempt To Evade Or Defeat	(100%) of the tax evaded, or not collected, or not accounted for and paid over. These designated taxes may be referred to as trust-fund taxes since they are collected in a fiduciary capacity on behalf of the Department of Revenue. [1)(a) The procedures for imposing a 100% penalty assessment against a responsible corporate	\$§40-29-72(a), 40-29-73(b)	0

Dula Chatian	Short Description	Parallel and Total	Charles and Australia	# of Discretionary
Rule Citation	Short Description	Regulatory Text (1)(b) If the Department determines that a 100% penalty assessment should be entered against a	Statutory Authoity	Regulatory Restrictions
		corporate officer(s) or a partner, the Department will so inform the person of the amount due and		
		request payment of same by issuance of a formal Notice and Demand. This notice will require payment of the 100% penalty within 30 days. If the amount due is not paid within the 30 day		
		period, the Department will enter a preliminary assessment and notify the corporate officer or		
		partner of such assessment. The preliminary assessment will inform the person of the amount due		
		and a date when a conference may be held with the Assessment Officer for the purpose of informally settling or resolving the assessment. If the person chooses to attend this conference,		
		but does not agree with the Department's position, he may request a formal contested hearing		
		with the Administrative Law Judge. If the person does not appear at the informal conference, he nevertheless may request a formal hearing with the Administrative Law Judge. In either case, in		
		order to exercise his right to a formal contested hearing, the person must file notice of his request		
		in writing with the Administrative Law Division within 15 days from the date of the conference as		
		designated in the preliminary assessment notice, or 15 days from the date of determination of liability by the Department. If the Administrative Law Division conducts a contested case hearing		
		in the matter, a final assessment will be entered in accordance with the decision and order of the		
		Administrative Law Judge and an appeal therefrom may be made to an appropriate Circuit Court under §40-2-22, Code of Ala. 1975. If said person does not appeal to the Administrative Law		
		Division within the designated time permitted, a final assessment of the penalty will be entered by		
	Assessment Procedures -	the Department and an appeal therefrom may be made to an appropriate Circuit Court under §40-	5540.00.70/ \ 40.00.70/ \	
810-12-102 810-12-102	100% Penalty Assessment Procedures -	2-22, Code of Ala. 1975. (2)(a) Alternatively, if within 30 days after the Notice and Demand is made, said person pays an	§§40-29-72(a), 40-29-73(b) §§40-29-72(a), 40-29-73(b)	0
	Assessment Procedures -	(2)(c) The bond required shall be a commercial bond from a bonding company qualified to do		_
810-12-102	100% Penalty	business in the State of Alabama. (1) A person potentially responsible for trust-fund taxes due the Department of Revenue may	§§40-29-72(a), 40-29-73(b)	0
		execute a waiver of the limitation period for the assessment of a 100% penalty either before or		
	Waiver And Agreement -	after an assessment of the trust-fund taxes against the corporation or partnership has been entered. Such waiver does not mean that the person concedes liability for the penalty, but allows		
810-12-103	100% Penalty	the Department sufficient time in which to make a thorough determination of responsibility.	§40-29-72(a)	0
		(2) A person may concede liability for the trust fund taxes due the Department of Revenue from a		
		corporation or partnership and execute an agreement to the assessment and collection of the 100% penalty either before or after an assessment of the taxes against the corporation or		
		partnership has been entered. Such agreement shall constitute a final assessment of the 100%		
		penalty and may support the issuance of process such as a levy and execution, or any other		
	Waiver And Agreement -	collection procedure, just as any other final assessment of a tax. The final assessment of the 100% penalty as agreed by such person constitutes a judgment equivalent to that of a Circuit Court of		
810-12-103	100% Penalty	Alabama.	§40-29-72(a)	0
810-12-104	Jeopardy Assessment - 100%	Jeopardy Assessment - 100% Penalty. If the Department of Revenue determines that collection of	§40-29-73(b)(5)	0
		(1) The Commissioner or his delegate shall, as soon as practical after the seizure of any property, give notice of sale in writing to the owner, or in the case of personal property, the possessor		
		thereof, by personal service, or such notice shall be left at his usual place of abode or business. If		
		the owner cannot be readily located or has no dwelling or place of business within the State of Alabama, the notice may be mailed to his last known address. Such notice shall contain, in the		
		case of real property, a description with reasonable certainty of the property seized. The		
		Commissioner or his delegate shall also cause a notification to be published in some newspaper		
		published or generally circulated within the county wherein such seizure is made, or if there be no newspaper published or generally circulated in such county, he shall post notice at the Post Office		
		nearest the place where the seizure is made, and in not less than two other public places. Such		
		notice shall specify the property to be sold, and shall include both a legal description and a readily		
810-12-105	Sale Of Seized Property	understandable layman's description, and the time, place, manner, and other conditions of sale thereof.	§40-29-26	0
810-12-105	Sale Of Seized Property	(2) Each public notice shall clearly describe the following:	§40-29-26	0
		(2)(a) Time and place of sale All sales shall be held within the county in which the property is seized, except that where property is owned in two or more counties, sales of all the property		
810-12-105	Sale Of Seized Property	may be held in either county.	§40-29-26	0
810-12-105	Sale Of Seized Property	(2)(b) Minimum price Before the sale, the Commissioner or his delegate may determine a (2)(c) Type of sale The notice of sale shall state whether the property is being sold by public	§40-29-26	0
810-12-105	Sale Of Seized Property	auction or by public sale under sealed bids.	§40-29-26	0
		(3) In the case of the seizure of several items of property, the Commissioner or his delegate may		
		determine whether such items shall be offered separately, in groups, or in the aggregate; and whether such property shall be offered both separately (or in groups) and in the aggregate, and		
810-12-105	Sale Of Seized Property	sold under whichever method produces the highest aggregate amount.	§40-29-26	0
		(4) The Commissioner or his delegate shall determine, and the notice of sale shall state, whether payment in full shall be required at the time of acceptance of a bid, or whether a part of such		
1		payment in full shall be required at the time of acceptance of a bid, or whether a part of such payment may be deferred for such period (not to exceed one month) as may be determined to be		
810-12-105	Sale Of Seized Property	appropriate.	§40-29-26	0
810-12-105	Sale Of Seized Property	(5) The Commissioner or his delegate may adjourn the sale from time to time, but in no case shall (6) Payment of amount bid If payment in full is required at the time of acceptance of a bid, and if	§40-29-26	0
		not then and there paid, the Commissioner or his delegate shall forthwith proceed to again sell		
		the property, unless the conditions of the sale, as published, permit part of the payment to be deferred. If such deferred payment is not paid within the prescribed period, suit may be instituted		
		against the purchaser for the purchase price or such part thereof if it has not been paid, together		
		with interest at the rate applicable to liabilities due the Department of Revenue from the date of		
		the sale; or in the discretion of the Commissioner or his delegate, the sale may be declared to be null and void for failure to make full payment of the purchase price and the property may again be		
		advertised and sold. In the event of such re-advertisement and sale, any new purchaser shall		
		receive such property or rights to property free and clear of any claim or right of the former		
810-12-105	Sale Of Seized Property	defaulting purchaser, of any nature whatsoever, and the amount paid upon the bid price by such defaulting purchaser shall be forfeited.	§40-29-26	n
-		(7) Sale of perishable goods If the Commissioner or his delegate determines that any property		,
		seized is liable to perish or become greatly reduced in price or value by keeping, or that such property cannot be kept without great expense, he shall estimate the market value of such		
810-12-105	Sale Of Seized Property	property cannot be kept without great expense, he shall estimate the market value of such	§40-29-26	0
		(7)(a) Return to owner If the owner of the property can be readily found, the Commissioner or		
1		his delegate shall give him notice of such determination of the appraised value of the property. The property shall be returned to the owner if, within such time as may be specified in the notice,		
810-12-105	Sale Of Seized Property	the owner:	§40-29-26	0
810-12-105	Sale Of Seized Property	(7)(a)(2) Gives bond in such form, with such sureties, and in such amount as the Commissioner or (7)(b) Immediate sale If the owner has not paid such amount or furnished such bond, the	§40-29-26	0
1		(7)(b) Immediate saie If the owner has not paid such amount or furnished such bond, the Commissioner or his delegate <u>may</u> immediately announce and offer for sale to the general public		
810-12-105	Sale Of Seized Property	at auction the property seized.	§40-29-26	0
		(8) Upon the expiration of any redemption period, real property acquired by the Department of Revenue as a result of such sale(s) <u>may</u> be advertised and sold by either public auction or public		
810-12-105	Sale Of Seized Property	sale under sealed bids.	§40-29-26	0

Rule Citation	Short Description	Pagulatory Tayt	Statutory Authoity	# of Discretionary Regulatory Restrictions
Rule Citation	Short Description	Regulatory Text	Statutory Authorty	Regulatory Restrictions
		(9) Consent to sale of property seized in satisfaction of a jeopardy assessment If the owner of		
		any property seized by the Department of Revenue to satisfy a jeopardy assessment files an appeal of the jeopardy assessment, the Commissioner or his delegate shall hold the property		
		during the pendency of the appeal unless the owner of the seized property consents to the sale of		
		such property. In the absence of written consent to the sale of such seized property, the Department of Revenue will continue to hold the property and storage charges will continue to		
		accrue. All costs related to the storing and securing of such seized property are the responsibility		
		of the owner of the property seized. If the owner of the property seized consents to the sale of such property, the amount realized from the sale, less costs incurred, will be held in escrow by the		
		Department of Revenue pending a final court decision on the appeal. The owner of any property		
		seized by the Department of Revenue to satisfy a jeopardy assessment may obtain said property by depositing the full amount of the jeopardy assessment together with interest with the		
810-12-105	Sale Of Seized Property	Department, to be held in escrow pending a final court decision on the appeal of the assessment.	§40-29-26	0
810-12-106	Issuance Of Writs Of	(3)(a) The Commissioner or his delegate is authorized, under authority of \$40-2-11(16) and \$40-29- (3)(b) Identification of Property for Seizure - The Department of Revenue may suggest specific	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
		property in which a taxpayer has an ownership interest subject to levy by the sheriff. The sheriff		
		may execute on the property identified by the Department, or he may substitute other property		
		belonging to the taxpayer that he determines to be marketable. The sheriff and/or his deputies will serve notice of levy and sale to the taxpayer in accordance with the procedures provided by		
010 12 1 05	Issuance Of Writs Of	Title 6, Code of Ala. 1975. Upon receipt of the writ, the sheriff has responsibility for contacting the	\$\$40.24.7(-\(\frac{1}{2}\) 40.2.44(45), 40.20.22, 40.20	
810-12-106	Execution.	taxpayer and serving him with a copy of the Notice of Levy. (3)(c) Satisfaction Prior to Sale - The sheriff may allow the taxpayer an opportunity to satisfy the	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	U
		final assessment by payment in full. Such opportunity will be determined and handled in		
810-12-106	Issuance Of Writs Of Execution.	accordance with the sheriff's standard operating procedure. If the sheriff is unable to collect the final assessment within the time he allows, he may proceed to sell the property.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
		(3)(d) Storage of Personal Property Prior to Sale - When the sheriff finds it necessary to levy on	Control of the contro	
		personal property, he may remove the property to any secure location within his county for storage purposes until such time as the assessment is paid or the property can be advertised for		
		sale, and sold. The sheriff will exercise ordinary and reasonable care for the seized property in a		
		manner similar to that which the owner might otherwise exercise. Taxpayers are not entitled to any credit for the value of their property that is stolen after levy but prior to sale, unless such loss		
		or theft is due to negligence by the Department. Any costs incurred by the sheriff for transporting,		
		securing, and storage must be paid by the taxpayer in order to retrieve the property prior to sale.		
	Issuance Of Writs Of	In the event that the Department becomes the successful bidder of the property, the costs of the sale, including, but not limited to advertising, transporting, and storage will be deducted from the		
810-12-106	Execution.	successful bid before any credit is given to the taxpayer.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
810-12-106	Issuance Of Writs Of	(3)(e) Advertising - Prior to conducting a sale, the sheriff will advertise the property, as required in (3)(f) Redemption Prior to Sale - At any time prior to the sheriff's sale, the taxpayer may retrieve	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
		his property by paying the amount of the final assessment to the sheriff, along with accrued		
810-12-106	Issuance Of Writs Of Execution.	interest and all costs of the sale. Such costs may include advertising, towing, storage, and other reasonable costs that the sheriff incurs in connection with preparing the property for sale.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
810-12-100	EXCEUTION.	(3)(g) Release of Property - The Department may request that the sheriff release the seized	3340-2A-7 (a)(3), 40-2-11(10), 40-25-23, 40-2	U
		property to the taxpayer or a prior lienholder at any time prior to the sale if it is determined that		
		proceeding with the sale is not in the best interest of the Department of Revenue. In such instances, the taxpayer or prior lienholder will be required to pay the sheriff any costs that he has		
040 40 4 05	Issuance Of Writs Of	incurred, unless the Department agrees to accept responsibility for such costs because it has	5549.24.7(.)(5).49.2.44(45).49.29.22.49.20.49	
810-12-106	Execution.	erred in the issuance of its writ. (3)(h) Sheriff to Set Sale - The sheriff will set the day, time, and location when the property is to be	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	U
		sold. The sheriff and/or his deputy may conduct the sale by either public auction or sealed bid		
		sale. The sheriff may employ a professional auctioneer to conduct the sale of seized property, when in his judgment, it would be advantageous to do so. The Department of Revenue is		
		authorized to have a representative bid for the property when doing so is determined to be in the		
810-12-106	Issuance Of Writs Of Execution.	state's interest. However, the failure of the Department to attend the sale will not invalidate its outcome in any way.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
810-12-106	Issuance Of Writs Of	(3)(i) Bidding - The sheriff will offer for sale only the right, title, and interest of the taxpayer in and	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
		(3)(j) Payment of Amount Bid - In the event the Department of Revenue is the successful bidder, the sheriff will issue a sheriff's deed or a bill of sale without requiring the Department of Revenue		
		to remit the amount bid for the property. The taxpayer will be given credit on the assessment for		
		the amount of the Department's bid, less any sheriff's costs that were incurred in bringing the property to sale. When the successful bidder is someone other than the Department, payment		
	Issuance Of Writs Of	should be made by the bidder in accordance with the timeframe and in the manner established by	,	
810-12-106	Execution.	the sheriff conducting the sale. (2) (k) Special Provisions Polyting to the Sale of Mater Vehicles - Whonever the sheriff lovies on an	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
		(3)(k) Special Provisions Relating to the Sale of Motor Vehicles - Whenever the sheriff levies on an automobile titled to the taxpayer, the Department may contact any lienholder of record and		
		advise them of the date, time, and location of the sale. Additionally, the Department may, as		
		provided by §32-8-65, Code of Ala. 1975, inquire concerning the lienholder's security agreement and the indebtedness secured by it. When it is determined that a taxpayer has no equity in the		
	Issuance Of Writs Of	vehicle and the lienholder bids the amount of sheriff's costs, the Department may elect not to bid		
810-12-106	Execution.	on the property. (3)(k)(2) Whenever it is determined that the condition of the vehicle is such that it cannot be	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
1	Issuance Of Writs Of	transported and/or resold without the expenditure of significant state funds, the vehicle may be		
810-12-106 810-12-106	Execution. Issuance Of Writs Of	turned over to the facility where it has been stored in satisfaction of any unpaid storage costs. (3)(k)(3) Whenever any lienholder obtains a turnover order from a court, or presents	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29 §§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
	, , , , , , , , , , , , , , , , , , ,	(3)(I) Third Party Claimant - Whenever the sheriff has levied on personal property, and a third	20	0
		party claims ownership of the property that has been seized, the claimant must file an affidavit and bond, as required by §6-6-160, Code of Ala. 1975, with the sheriff prior to the sale. Upon the		
	Issuance Of Writs Of	filing of a claim, the sheriff will return the affidavit and bond to the clerk of the circuit court so		
810-12-106	Execution.	that the claim may be set for hearing. (3)(m) Department to Assist Sheriff - Whenever the Department issues an execution directing the	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
		sheriff to seize and sell the tangible personal property of a business, the Department may assist		
	Issuance Of Writs Of	the sheriff in carrying out the execution by providing personnel to inventory, pack, and transport		
810-12-106	Execution.	the property to some secure facility where it will remain until such time as the assessment is paid or a sale conducted.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
		(3)(n) Redemption Period for Personal Property Sold Under Execution - As provided at §40-29-		
1	Issuance Of Writs Of	28(d) Code of Ala. 1975, personal property, including motor vehicles, sold under power of execution may not be redeemed by the taxpayer after the sale has occurred. The property		
810-12-106	Execution.	continues to be encumbered by any valid pre-existing liens.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
810-12-106	Issuance Of Writs Of	(3)(p) Real Property Transferred Subject to Tax Lien - Real property subject to a state tax lien (3)(q) Redemption of Real Property - The taxpayer will have one year from the date of the sale to	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
		redeem the property from the purchaser. If the purchaser is the Department, the Department		
		may, in its discretion, allow the taxpayer additional time in which to redeem the property. In any event, when redeeming the property from the state, the taxpayer shall be required to pay the		
1	Issuance Of Writs Of	amount of the final assessments covered by the writ of execution, plus accrued interest, the		
810-12-106	Execution.	sheriff's costs of the sale, and a reasonable deed preparation fee.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (3)(r) Wrongful Levy - If, subsequent to a sheriff's sale, the Commissioner or his delegate	Statutory Authoity	Regulatory Restrictions
		determines that the taxpayer was not indebted to the Department in substantially the amount		
		claimed or that property has been wrongfully levied, he may, in accordance with §40-29-34 (b)(3),		
		Code of Ala. 1975, return an amount of money equal to the fair market value of the property levied upon. Such amount should be returned to the owner of the vehicle, unless it is determined		
		that a lienholder of record has a prior interest, in which case payments should be made payable to		
		both the lienholder and owner. For the purposes of this regulation, the fair market value may be		
	Issuance Of Writs Of	determined by using an official National Automobile Dealers Association guide or an appraisal made by a professional qualified to render an opinion, and, in either case, should take into		
810-12-106	Execution.	account the condition of the vehicle at the time it was seized.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	d
	Sale Of Real Property			
	Acquired Through A Sheriff's Sale By Means Of Public	(2) SEALED BID GUIDELINES AND PROCEDURES. The department shall use the procedures below		
	Auction Or Public Sale Under	for the sale of real property under sealed bids after the right of redemption has expired as		
810-12-107	Sealed Bids.	provided in §40-29-28(b), <u>Code of Ala. 1975</u> .	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
810-12-107	Sale Of Real Property Sale Of Real Property	(2)(a) At any time prior to the sealed bid opening date, the taxpayer may redeem his property by	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
	Acquired Through A Sheriff's	(2)(b) The department will offer for sale only the right, title, and interest of the department in and		
	Sale By Means Of Public Auction Or Public Sale Under	to the property. The property will be sold subject to all prior encumbrances of record. It is the duty of the bidders to determine the liens, if any, that may be a prior encumbrance on the		
810-12-107	Sealed Bids.	property.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
	Sale Of Real Property			
	Acquired Through A Sheriff's Sale By Means Of Public			
	Auction Or Public Sale Under	(2)(c) Preparing the Invitation for Bids - An Invitation for Bid notice shall be prepared by the		
810-12-107	Sealed Bids.	department providing the following:	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
	Sale Of Real Property Acquired Through A Sheriff's			
	Sale By Means Of Public			
910 12 1 07	Auction Or Public Sale Under Sealed Bids.	(2)(d) Terms and Conditions of Sealed Bids - Before submitting a bid, bidders <u>must</u> accept the following terms of the Invitation to Bid:	\$\$40.24.7(a)(5).40.2.44(45).40.20.22.40.20	
810-12-107 810-12-107	Sale Of Real Property	(2)(d)(8) A bid deposit of 10 percent of the total amount of the bid <u>must</u> be submitted in certified	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29 §§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
	Sale Of Real Property			
	Acquired Through A Sheriff's Sale By Means Of Public			
	Auction Or Public Sale Under	(2)(d)(9) Within 30 days of notification of acceptance of the bid, the remaining bid price must be		
810-12-107	Sealed Bids.	paid in full.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
810-12-107	Sale Of Real Property Sale Of Real Property	(2)(d)(11) The department <u>shall</u> convey the property by issuing a deed to the highest bidder after	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
	Acquired Through A Sheriff's			
	Sale By Means Of Public			
810-12-107	Auction Or Public Sale Under Sealed Bids.	(2)(d)(12) All bidders must be at least 18 years of age at time of submitting the bid.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
810-12-107	Sale Of Real Property	(2)(d)(13) All contact information on the bid form <u>must</u> be filled out completely.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
	Sale Of Real Property			
	Acquired Through A Sheriff's Sale By Means Of Public	(2)(f) Submission of Bids - Bidders must submit sealed bids before the closing date and time stated		
	Auction Or Public Sale Under	in the Invitation for Bids Notice. Bids will not be accepted after the advertised deadline for any		
810-12-107 810-12-107	Sealed Bids. Sale Of Real Property	reason. (2)(g) Payment of Deposit Bid - The bid deposit of 10 percent of the total amount of the bid must	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29 §§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
010 12 1 .07	Sale Of Real Property	(12/16) i symmetric or peposit stat. The stat deposit or 10 percent or the total amount or the stat master.	3340 EA 7(a)(3), 40 E 11(10), 40 E3 E3, 40 E3	U
	Acquired Through A Sheriff's	(2)(1) 4 1 6 6 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
	Sale By Means Of Public Auction Or Public Sale Under	(2)(k) Award of Contract to Highest Bidder - An award notice will be sent to the selected highest bidder giving the highest bidder 30 days to pay the remaining bid amount. The remaining bid		
810-12-107	Sealed Bids.	amount <u>must</u> be submitted in certified funds to complete the sale.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
810-12-107	Sale Of Real Property Sale Of Real Property	(2)(I) Notification to Unsuccessful Bidders - The department will notify each unsuccessful bidder	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
	Acquired Through A Sheriff's	(2)(n) Preparation of Deed - Upon payment in full of the total bid amount, the department shall		
	Sale By Means Of Public	prepare a deed for the successful bidder transferring the right, title, and interest of the		
810-12-107	Auction Or Public Sale Under Sealed Bids.	department as provided in §40-29-29, Code of Ala. 1975. The department will also record the deed in the probate office of the county in which the property is located.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29	0
810-13-101			3340 2A 7(0)(3), 40 2 11(10), 40 23 23, 40 23	
		(1) Department of Revenue to require certain business entities to make payments that exceed	§§40-2A-7(a)(5),41-1-20, Act 2014-146	0
810-13-101	Taynayas Paranas 2	(3) The above referenced list of tax types is not meant to be exclusive and the Department <u>may</u> at	, ,,	0
810-13-101	Taxpayer Payment Procedures Taxpayer Payment Procedures	(3) The above referenced list of tax types is not meant to be exclusive and the Department <u>may</u> at a later date implement EFT tax payment requirements for other business taxes.	§§40-2A-7(a)(5),41-1-20, Act 2014-146	0
810-13-101		(3) The above referenced list of tax types is not meant to be exclusive and the Department <u>may</u> at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount <u>shall</u> be construed to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are	, ,,	0
	Taxpayer Payment Procedures	(3) The above referenced list of tax types is not meant to be exclusive and the Department <u>may</u> at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount <u>shall</u> be construed to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department <u>shall</u> be paid electronically when the corresponding	\$§40-2A-7(a)(5),41-1-20, Act 2014-146 \$§40-2A-7(a)(5),41-1-20, Act 2014-146	0
810-13-101 810-13-101 810-13-101	Taxpayer Payment Procedures Taxpayer Payment Procedures	(3) The above referenced list of tax types is not meant to be exclusive and the Department <u>may</u> at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount <u>shall</u> be construed to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are	§§40-2A-7(a)(5),41-1-20, Act 2014-146	0 0 0
810-13-101	Taxpayer Payment Procedures Taxpayer Payment Procedures	(3) The above referenced list of tax types is not meant to be exclusive and the Department <u>may</u> at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount <u>shall</u> be construed to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department <u>shall</u> be paid electronically when the corresponding state tax is subject to paragraph (1) above. (6) If there is a conflict between these rules and any other rules applicable to taxes, these rules Definitions. Definitions. For the purposes of this chapter, the terms and phrases used in these	\$§40-2A-7(a)(5),41-1-20, Act 2014-146 §§40-2A-7(a)(5),41-1-20, Act 2014-146 \$§40-2A-7(a)(5),41-1-20, Act 2014-146	0 0 0
810-13-101 810-13-101	Taxpayer Payment Procedures Taxpayer Payment Procedures Taxpayer Payment Procedures	(3) The above referenced list of tax types is not meant to be exclusive and the Department <u>may</u> at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount <u>shall</u> be construed to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department <u>shall</u> be paid electronically when the corresponding state tax is subject to paragraph (1) above. (6) If there is a conflict between these rules and any other rules applicable to taxes, these rules Definitions. Definitions. For the purposes of this chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section, unless a different meaning is clearly	\$§40-2A-7(a)(5),41-1-20, Act 2014-146 §§40-2A-7(a)(5),41-1-20, Act 2014-146 \$§40-2A-7(a)(5),41-1-20, Act 2014-146 §§40-2A-7(a)(5),41-1-20, Act 2014-146	0 0 0
810-13-101	Taxpayer Payment Procedures Taxpayer Payment Procedures	(3) The above referenced list of tax types is not meant to be exclusive and the Department <u>may</u> at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount <u>shall</u> be construed to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department <u>shall</u> be paid electronically when the corresponding state tax is subject to paragraph (1) above. (6) If there is a conflict between these rules and any other rules applicable to taxes, these rules Definitions. Definitions. For the purposes of this chapter, the terms and phrases used in these	\$§40-2A-7(a)(5),41-1-20, Act 2014-146 §§40-2A-7(a)(5),41-1-20, Act 2014-146 \$§40-2A-7(a)(5),41-1-20, Act 2014-146	0 0 0 0
810-13-101 810-13-101	Taxpayer Payment Procedures Taxpayer Payment Procedures Taxpayer Payment Procedures Definitions.	(3) The above referenced list of tax types is not meant to be exclusive and the Department <u>may</u> at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount <u>shall</u> be construed to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department <u>shall</u> be paid electronically when the corresponding state tax is subject to paragraph (1) above. (6) If there is a conflict between these rules and any other rules applicable to taxes, these rules Definitions. Definitions. For the purposes of this chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section, unless a different meaning is clearly indicated by the context in which the term or phrase is used. (8) "Call-in period" means the specified time interval in each call-in day during which EFT payment (22) "Payment information" means the data which the Department requires of a taxpayer making	\$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146	0 0 0 0
810-13-101 810-13-101	Taxpayer Payment Procedures Taxpayer Payment Procedures Taxpayer Payment Procedures Definitions.	(3) The above referenced list of tax types is not meant to be exclusive and the Department <u>may</u> at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount <u>shall</u> be construed to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department <u>shall</u> be paid electronically when the corresponding state tax is subject to paragraph (1) above. (6) If there is a conflict between these rules and any other rules applicable to taxes, these rules Definitions. Definitions. For the purposes of this chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section, unless a different meaning is clearly indicated by the context in which the term or phrase is used. (8) "Call-in period" means the specified time interval in each call-in day during which EFT payment (22) "Payment information" means the data which the Department requires of a taxpayer making an EFT payment and which must be communicated to the Data Collection Center, or be provided	\$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146	0 0 0 0
810-13-101 810-13-101 810-13-102 810-13-102	Taxpayer Payment Procedures Taxpayer Payment Procedures Taxpayer Payment Procedures Definitions. Definitions.	(3) The above referenced list of tax types is not meant to be exclusive and the Department may at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount shall be construed to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department shall be paid electronically when the corresponding state tax is subject to paragraph (1) above. (6) If there is a conflict between these rules and any other rules applicable to taxes, these rules Definitions. Definitions. For the purposes of this chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section, unless a different meaning is clearly indicated by the context in which the term or phrase is used. (8) "Call-in period" means the specified time interval in each call-in day during which EFT payment (22) "Payment information" means the data which the Department requires of a taxpayer making an EFT payment and which must be communicated to the Data Collection Center, or be provided in the TXP Banking Convention addenda record of an ACH Credit transaction. See definition of TXP Banking Convention.	\$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
810-13-101 810-13-101 810-13-102 810-13-102	Taxpayer Payment Procedures Taxpayer Payment Procedures Taxpayer Payment Procedures Definitions.	(3) The above referenced list of tax types is not meant to be exclusive and the Department may at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount shall be construed to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department shall be paid electronically when the corresponding state tax is subject to paragraph (1) above. (6) If there is a conflict between these rules and any other rules applicable to taxes, these rules Definitions. Definitions. For the purposes of this chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section, unless a different meaning is clearly indicated by the context in which the term or phrase is used. (8) "Call-in period" means the specified time interval in each call-in day during which EFT payment (22) "Payment information" means the data which the Department requires of a taxpayer making an EFT payment and which must be communicated to the Data Collection Center, or be provided in the TXP Banking Convention addenda record of an ACH Credit transaction. See definition of TXP Banking Convention addenda record of on ACH Credit transaction. See definition of TXP Banking Convention.	\$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
810-13-101 810-13-101 810-13-102 810-13-102	Taxpayer Payment Procedures Taxpayer Payment Procedures Taxpayer Payment Procedures Definitions. Definitions.	(3) The above referenced list of tax types is not meant to be exclusive and the Department may at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount shall be construed to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department shall be paid electronically when the corresponding state tax is subject to paragraph (1) above. (6) If there is a conflict between these rules and any other rules applicable to taxes, these rules Definitions. Definitions. For the purposes of this chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section, unless a different meaning is clearly indicated by the context in which the term or phrase is used. (8) "Call-in period" means the specified time interval in each call-in day during which EFT payment (22) "Payment information" means the data which the Department requires of a taxpayer making an EFT payment and which must be communicated to the Data Collection Center, or be provided in the TXP Banking Convention addenda record of an ACH Credit transaction. See definition of TXP Banking Convention.	\$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
810-13-101 810-13-101 810-13-102 810-13-102	Taxpayer Payment Procedures Taxpayer Payment Procedures Taxpayer Payment Procedures Definitions. Definitions.	(3) The above referenced list of tax types is not meant to be exclusive and the Department may at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount shall be construed to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department shall be paid electronically when the corresponding state tax is subject to paragraph (1) above. (6) If there is a conflict between these rules and any other rules applicable to taxes, these rules Definitions. Definitions. For the purposes of this chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section, unless a different meaning is clearly indicated by the context in which the term or phrase is used. (8) "Call-in period" means the specified time interval in each call-in day during which EFT payment (22) "Payment information" means the data which the Department requires of a taxpayer making an EFT payment and which must be communicated to the Data Collection Center, or be provided in the TXP Banking Convention addenda record of an ACH Credit transaction. See definition of TXP Banking Convention addenda record of an ACH Credit transaction. See definition of TXP Banking Convention addenda record of which a payment made by a taxpayer for a tax type "means a tax, fee, license or other obligation which is subject to the EFT payment (28) "Threshold amount" means the amount of which a payment made by a taxpayer for a tax type must equal or exceed for the taxpayer to be required to use EFT when making payments for the tax type. The threshold amount for the calendar year 1992 is \$100,000; the threshold amount	\$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
810-13-101 810-13-101 810-13-102 810-13-102 810-13-102	Taxpayer Payment Procedures Taxpayer Payment Procedures Taxpayer Payment Procedures Definitions. Definitions. Definitions. Definitions.	(3) The above referenced list of tax types is not meant to be exclusive and the Department may at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount shall be construed to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department shall be paid electronically when the corresponding state tax is subject to paragraph (1) above. (6) If there is a conflict between these rules and any other rules applicable to taxes, these rules Definitions. Definitions. For the purposes of this chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section, unless a different meaning is clearly indicated by the context in which the term or phrase is used. (8) "Call-in period" means the specified time interval in each call-in day during which EFT payment (22) "Payment information" means the data which the Department requires of a taxpayer making an EFT payment and which must be communicated to the Data Collection Center, or be provided in the TXP Banking Convention addenda record of an ACH Credit transaction. See definition of TXP Banking Convention. (27) "Tax type" means a tax, fee, license or other obligation which is subject to the EFT payment (27) "Trax type" means a tax, fee, license or other obligation which is subject to the EFT payment type means a tax, fee, license or equired to use EFT when making payments for the tax type. The threshold amount for the calendar year 1992 is \$50,000; the threshold amount for the calendar year 1993 and all	\$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23	0 0 0 0 0 0 0
810-13-101 810-13-101 810-13-102 810-13-102	Taxpayer Payment Procedures Taxpayer Payment Procedures Taxpayer Payment Procedures Definitions. Definitions.	(3) The above referenced list of tax types is not meant to be exclusive and the Department may at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount shall be construed to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department shall be paid electronically when the corresponding state tax is subject to paragraph (1) above. (6) If there is a conflict between these rules and any other rules applicable to taxes, these rules Definitions. Definitions. For the purposes of this chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section, unless a different meaning is clearly indicated by the context in which the term or phrase is used. (8) "Call-in period" means the specified time interval in each call-in day during which EFT payment (22) "Payment information" means the data which the Department requires of a taxpayer making an EFT payment and which must be communicated to the Data Collection Center, or be provided in the TXP Banking Convention addenda record of an ACH Credit transaction. See definition of TXP Banking Convention addenda record of an ACH Credit transaction. See definition of TXP Banking Convention addenda record of which a payment made by a taxpayer for a tax type "means a tax, fee, license or other obligation which is subject to the EFT payment (28) "Threshold amount" means the amount of which a payment made by a taxpayer for a tax type must equal or exceed for the taxpayer to be required to use EFT when making payments for the tax type. The threshold amount for the calendar year 1992 is \$100,000; the threshold amount	\$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23	0 0 0 0 0 0 0
810-13-101 810-13-101 810-13-102 810-13-102 810-13-102 810-13-102	Taxpayer Payment Procedures Taxpayer Payment Procedures Taxpayer Payment Procedures Definitions. Definitions. Definitions. Definitions.	(3) The above referenced list of tax types is not meant to be exclusive and the Department <u>may</u> at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount <u>shall</u> be constructed to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department <u>shall</u> be paid electronically when the corresponding state tax is subject to paragraph (1) above. (6) If there is a conflict between these rules and any other rules applicable to taxes, these rules Definitions. Definitions. For the purposes of this chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section, unless a different meaning is clearly indicated by the context in which the term or phrase is used. (8) "Gall-in period" means the specified time interval in each call-in day during which EFT payment (22) "Payment information" means the data which the Department requires of a taxpayer making an EFT payment and which must be communicated to the Data Collection Center, or be provided in the TXP Banking Convention addenda record of an ACH Credit transaction. See definition of TXP Banking Convention. (27) "Tax type" means a tax, fee, license or other obligation which is subject to the EFT payment (28) "Threshold amount" means the amount of which a payment made by a taxpayer for a tax type must equal or exceed for the taxpayer to be required to use EFT when making payments for the tax type. The threshold amount for the calendar year 1992 is \$100,000; the threshold amount for the calendar year 1993 is \$50,000; the threshold amount for the calendar year 1993 is \$50,000; the threshold amount for the calendar year 1993 is \$50,000; the threshold amount for the calendar year 1993 is \$50,000; the threshold amount for the calendar year 1994 and all years thereafter is \$25,000.	\$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23	0 0 0 0 0 0 0
810-13-101 810-13-101 810-13-102 810-13-102 810-13-102 810-13-102	Taxpayer Payment Procedures Taxpayer Payment Procedures Taxpayer Payment Procedures Definitions. Definitions. Definitions. Definitions.	(3) The above referenced list of tax types is not meant to be exclusive and the Department may at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount shall be construed to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department shall be paid electronically when the corresponding state tax is subject to paragraph (1) above. (6) If there is a conflict between these rules and any other rules applicable to taxes, these rules Definitions. Definitions. For the purposes of this chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section, unless a different meaning is clearly indicated by the context in which the term or phrase is used. (8) "Call-in period" means the specified time interval in each call-in day during which EFT payment (22) "Payment information" means the data which the Department requires of a taxpayer making an EFT payment and which must be communicated to the Data Collection Center, or be provided in the TXP Banking Convention. (28) "Threshold amount" means the amount of which a payment made by a taxpayer for a tax type must equal or exceed for the taxpayer to be required to use EFT when making payments for the tax type. The threshold amount for the calendar year 1993 is \$50,000; the threshold amount for the calendar year 1993 is \$50,000; the threshold amount for the calendar year 1993 and all years thereafter is \$25,000. (1) Under the authority granted to the Department by Act 06-552, the Department establishes a (11/a) The determination as to which business taxpayers shall be subject to the remittance provisions of these rules is made by the Department, and is based on individual payments made to	\$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23	000000000000000000000000000000000000000
810-13-101 810-13-101 810-13-102 810-13-102 810-13-102 810-13-102 810-13-103	Taxpayer Payment Procedures Taxpayer Payment Procedures Taxpayer Payment Procedures Definitions. Definitions. Definitions. Definitions. General Requirements.	(3) The above referenced list of tax types is not meant to be exclusive and the Department <u>may</u> at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount <u>shall</u> be constructed to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department <u>shall</u> be paid electronically when the corresponding state tax is subject to paragraph (1) above. (6) If there is a conflict between these rules and any other rules applicable to taxes, these rules Definitions. Definitions. For the purposes of this chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section, unless a different meaning is clearly indicated by the context in which the term or phrase is used. (8) "Gall-in period" means the specified time interval in each call-in day during which EFT payment (22) "Payment information" means the data which the Department requires of a taxpayer making an EFT payment and which must be communicated to the Data Collection Center, or be provided in the TXP Banking Convention addenda record of an ACH Credit transaction. See definition of TXP Banking Convention. (27) "Tax type" means a tax, fee, license or other obligation which is subject to the EFT payment (28) "Threshold amount" means the amount of which a payment made by a taxpayer for a tax type must equal or exceed for the taxpayer to be required to use EFT when making payments for the tax type. The threshold amount for the calendar year 1992 is \$50,000; the threshold amount for the calendar year 1993 is \$50,000; the threshold amount for the calendar year 1993 is \$50,000; the threshold amount for the calendar year 1993 is \$50,000; the threshold amount for the calendar year 1993 is \$50,000; the threshold amount for the calendar year 1994 and all years thereafter is \$25,000. (3) Under the authority granted to the Department by Act 06-552, the Department establish	\$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23	0 0 0 0 0 0 0 0
810-13-101 810-13-101 810-13-102 810-13-102 810-13-102 810-13-102 810-13-102	Taxpayer Payment Procedures Taxpayer Payment Procedures Taxpayer Payment Procedures Definitions. Definitions. Definitions. Definitions. Definitions. Definitions.	(3) The above referenced list of tax types is not meant to be exclusive and the Department may at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount shall be constructed to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department shall be paid electronically when the corresponding state tax is subject to paragraph (1) above. (6) If there is a conflict between these rules and any other rules applicable to taxes, these rules Definitions. Definitions. For the purposes of this chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section, unless a different meaning is clearly indicated by the context in which the term or phrase is used. (8) "Call-in period" means the specified time interval in each call-in day during which EFT payment (22) "Payment information" means the data which the Department requires of a taxpayer making an EFT payment and which must be communicated to the Data Collection Center, or be provided in the TXP Banking Convention. (27) "Tax type" means a tax, fee, license or other obligation which is subject to the EFT payment (27) "Tax type" means a tax, fee, license or other obligation which is subject to the EFT payment (28) "Threshold amount" means the amount of which a payment made by a taxpayer for a tax type must equal or exceed for the taxpayer to be required to use EFT when making payments for the tax type. The threshold amount for the calendar year 1993 is \$50,000; the threshold amount for the calendar year 1993 is \$50,000; the breshold amount for the calendar year 1994 and all years thereafter is \$25,000. (1) Under the authority granted to the Department by Act 06-552, the Department establishes a (1)(a) The determination as to which business taxpayers shall be subject to the remittance provisions of these rules is made by the Department, and is based on individual	\$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23	0 0 0 0 0 0 0 0
810-13-101 810-13-101 810-13-102 810-13-102 810-13-102 810-13-102 810-13-103	Taxpayer Payment Procedures Taxpayer Payment Procedures Taxpayer Payment Procedures Definitions. Definitions. Definitions. Definitions. General Requirements.	(3) The above referenced list of tax types is not meant to be exclusive and the Department <u>may</u> at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount <u>shall</u> be constructed to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department <u>shall</u> be paid electronically when the corresponding state tax is subject to paragraph (1) above. (6) If there is a conflict between these rules and any other rules applicable to taxes, these rules Definitions. Definitions. For the purposes of this chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section, unless a different meaning is clearly indicated by the context in which the term or phrase is used. (8) "Gall-in period" means the specified time interval in each call-in day during which EFT payment (22) "Payment information" means the data which the Department requires of a taxpayer making an EFT payment and which must be communicated to the Data Collection Center, or be provided in the TXP Banking Convention addenda record of an ACH Credit transaction. See definition of TXP Banking Convention. (27) "Tax type" means a tax, fee, license or other obligation which is subject to the EFT payment (28) "Threshold amount" means the amount of which a payment made by a taxpayer for a tax type must equal or exceed for the taxpayer to be required to use EFT when making payments for the tax type. The threshold amount for the calendar year 1992 is \$50,000; the threshold amount for the calendar year 1993 is \$50,000; the threshold amount for the calendar year 1993 is \$50,000; the threshold amount for the calendar year 1993 is \$50,000; the threshold amount for the calendar year 1993 is \$50,000; the threshold amount for the calendar year 1994 and all years thereafter is \$25,000. (3) Under the authority granted to the Department by Act 06-552, the Department establish	\$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23	0 0 0 0 0 0 0 0
810-13-101 810-13-101 810-13-102 810-13-102 810-13-102 810-13-102 810-13-103	Taxpayer Payment Procedures Taxpayer Payment Procedures Taxpayer Payment Procedures Definitions. Definitions. Definitions. Definitions. General Requirements.	(3) The above referenced list of tax types is not meant to be exclusive and the Department may at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount \$ABIL De construct to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department shall be paid electronically when the corresponding state tax is subject to paragraph (1) above. (6) If there is a conflict between these rules and any other rules applicable to taxes, these rules Definitions. Definitions. For the purposes of this chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section, unless a different meaning is clearly indicated by the context in which the term or phrase is used. (8) "Call-in period" means the specified time interval in each call-in day during which EFT payment (22) "Payment information" means the data which the Department requires of a taxpayer making an EFT payment and which must be communicated to the Data Collection Center, or be provided in the TXP Banking Convention addenda record of an ACH Credit transaction. See definition of TXP Banking Convention. (28) "Tima type" means a tax, fee, license or other obligation which is subject to the EFT payment (27) "Trax type" means a tax, fee, license or other obligation which is subject to the EFT payment the tax type. The threshold amount" means the amount of which a payment made by a taxpayer for a tax type must equal or exceed for the taxpayer to be required to use EFT when making payments for the tax type. The threshold amount for the calendar year 1992 is \$50,000; the threshold amount for the calendar year 1993 is \$50,000; the threshold amount for the calendar year 1994 and all years thereafter is \$25,000. (1) Under the authority granted to the Department by Act 06-552, the Department establishes a (1)(a) The determination as to which business taxpayers shall be subjec	\$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23	0 0 0 0 0 0 0 0
810-13-101 810-13-101 810-13-102 810-13-102 810-13-102 810-13-102 810-13-103	Taxpayer Payment Procedures Taxpayer Payment Procedures Taxpayer Payment Procedures Definitions. Definitions. Definitions. Definitions. General Requirements.	(3) The above referenced list of tax types is not meant to be exclusive and the Department may at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount shall be constructed to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department shall be paid electronically when the corresponding state tax is subject to paragraph (1) above. (6) If there is a conflict between these rules and any other rules applicable to taxes, these rules Definitions. Definitions. For the purposes of this chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section, unless a different meaning is clearly indicated by the context in which the term or phrase is used. (8) "Call-in period" means the specified time interval in each call-in day during which EFT payment (22) "Payment information" means the data which the Department requires of a taxpayer making an EFT payment and which must be communicated to the Data Collection Center, or be provided in the TXP Banking Convention addenda record of an ACH Credit transaction. See definition of TXP Banking Convention. (22) "Tax type" means a tax, fee, license or other obligation which is subject to the EFT payment (28) "Threshold amount" means the amount of which a payment made by a taxpayer for a tax type must equal or exceed for the taxpayer to be required to use EFT when making payments for the tax type. The threshold amount for the calendar year 1992 is \$100,000; the threshold amount for the calendar year 1993 is \$50,000. (1) Under the authority granted to the Department by Act 06-552, the Department establishes a Claid in the Department during a calendar year, rather than the aggregate of payments for the Department during a calendar year, rather than the aggregate of payments made during a calendar year. Such as a payment for the payments for these payments for the payment	\$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23	0 0 0 0 0 0 0 0
810-13-101 810-13-101 810-13-102 810-13-102 810-13-102 810-13-102 810-13-103 810-13-103	Taxpayer Payment Procedures Taxpayer Payment Procedures Taxpayer Payment Procedures Definitions. Definitions. Definitions. Definitions. General Requirements.	(3) The above referenced list of tax types is not meant to be exclusive and the Department may at a later date implement EFT tax payment requirements for other business taxes. (4) The \$750 threshold payment requirement amount \$ABIL De construct to mean the amount of a (5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department shall be paid electronically when the corresponding state tax is subject to paragraph (1) above. (6) If there is a conflict between these rules and any other rules applicable to taxes, these rules Definitions. Definitions. For the purposes of this chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section, unless a different meaning is clearly indicated by the context in which the term or phrase is used. (8) "Call-in period" means the specified time interval in each call-in day during which EFT payment (22) "Payment information" means the data which the Department requires of a taxpayer making an EFT payment and which must be communicated to the Data Collection Center, or be provided in the TXP Banking Convention addenda record of an ACH Credit transaction. See definition of TXP Banking Convention. (28) "Tima type" means a tax, fee, license or other obligation which is subject to the EFT payment (27) "Trax type" means a tax, fee, license or other obligation which is subject to the EFT payment the tax type. The threshold amount" means the amount of which a payment made by a taxpayer for a tax type must equal or exceed for the taxpayer to be required to use EFT when making payments for the tax type. The threshold amount for the calendar year 1992 is \$50,000; the threshold amount for the calendar year 1993 is \$50,000; the threshold amount for the calendar year 1994 and all years thereafter is \$25,000. (1) Under the authority granted to the Department by Act 06-552, the Department establishes a (1)(a) The determination as to which business taxpayers shall be subjec	\$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-2A-7(a)(5),41-1-20, Act 2014-146 \$\$40-1-20 through 40-1-23 \$\$40-1-20 through 40-1-23	0 0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text	Statutory Authoity	Regulatory Restrictions
		(1)(b) Taxpayers required to remit Alabama Withholding Tax in accordance with §40-18-71, Code		
		of Ala. 1975, may also use the Department's Internet-based Paperless Filing and Payment System to file the required tax returns. Department of Revenue Regulation Number 810-3-7401,		
		Withholding Returns and Payments, requires that taxpayers filing the withholding tax returns		
		electronically must also make the payments electronically. Taxpayers required to make electronic		
		payments for Alabama Withholding Tax must make ACH Debit Method payments electronically		
		through the Department's Paperless Filing and Payment System. No pre-registration is required		
810 13 1 07	Degistration Of Taypayers	with the Department to make an EFT ACH Debit Method payment through the Paperless Filing	\$\$40.34.7(a)/E\ Act No. 06 EE3 and Act No. 6	
810-13-107 810-13-107	Registration Of Taxpayers. Registration Of Taxpayers.	and Payment System. (1)(c) All other taxpayers not subject to paragraphs (a) and (b) above that are required by these	§§40-2A-7(a)(5), Act No. 06-552 and Act No. 9 §§40-2A-7(a)(5), Act No. 06-552 and Act No. 9	0
810-13-107	Registration Of Taxpayers.	(1)(c)(12) A letter of justification <u>must</u> be attached if the ACH Credit payment method is elected.	§§40-2A-7(a)(5), Act No. 06-552 and Act No. 9	
810-13-107	Registration Of Taxpayers.	(2) Upon receipt of taxpayer information from the Department, the Data Collection Center shall	§§40-2A-7(a)(5), Act No. 06-552 and Act No. 9	0
		(3) A taxpayer <u>must</u> provide at least a 30 day written notice of any change of information required		
040 40 4 07	Desistantian Of Townson	by Form EFT 001, Electronic Funds Transfer Authorization Agreement, by submitting a revised	6640 24 7/ 1/51 4 4 4 4 6 5 5 2 4 4 4 4 4	
810-13-107 810-13-107	Registration Of Taxpayers. Registration Of Taxpayers.	Form EFT 001 to the Department. (4) The Department prescribes Form EFT 001, Electronic Funds Transfer Authorization Agreement,	§§40-2A-7(a)(5), Act No. 06-552 and Act No. §§40-2A-7(a)(5), Act No. 06-552 and Act No. 9	0
010 13 1 .07	negistration of Taxpayers.	(5) The Data Collection Center and its employees shall be bound by the same confidentiality	3340 2A 7 (a)(3), Act 110: 00 332 and Act 110:3	, s
810-13-107	Registration Of Taxpayers.	requirements as the Department under the <u>Code of Ala. 1975</u> , as amended.	§§40-2A-7(a)(5), Act No. 06-552 and Act No.	0
810-13-108	Payment Alternatives	(2) The Department will grant taxpayers permission to use the ACH Credit method on a case-by-	§§41-1-20 through 41-1-23	0
		(3) The written request to use the ACH Credit method shall be filed with the Alabama Department		
		of Revenue, EFT Unit, Post Office Box 327950, Montgomery, Alabama 36132-7950. The Department will accept facsimile transmissions of requests. Taxpayers will be promptly notified of		
810-13-108	Payment Alternatives	the Department's decision.	§§41-1-20 through 41-1-23	0
810-13-109		(1) Taxpayers who are required to make payments for tax types using EFT must initiate the	§§41-1-20 through 41-1-23	0
		(2) The requirement to make a payment to the Department using EFT does not change any		
		current filing requirements for tax returns. If the EFT payment is not timely made or the tax return		
	Payment Procedures General	required is not filed by the due date, the provisions for late payment penalties, late filing penalties, interest, and loss of applicable discount shall apply under the provisions of the		
810-13-109	Provisions	appropriate revenue laws of the Code of Ala. 1975, as amended, except as provided in these rules.	§§41-1-20 through 41-1-23	0
810-13-109	Payment Procedures - General	(3) Any taxpayer required by the Department to use EFT to make payments for a tax type may	§§41-1-20 through 41-1-23	0
		(4) Taxpayers may voluntarily elect to make payments for a tax type using EFT. Any taxpayer		
		making a voluntary election to make payments for a tax type by one of the methods set out in		
		these rules may apply to the Department to be relieved of such requirement if such taxpayer no		
		longer desires to make payment by one of said methods. A taxpayer may not make more than one (1) such application per calendar year. Any taxpayer making such an application shall continue to		
		make payment by the payment method elected, in accordance with the procedures stated in		
	Payment Procedures - General	these rules, until such time as it is finally determined that the taxpayer should be permitted to		
810-13-109	Provisions	make tax payments by other than one of said methods. See Voluntary Use of EFT.	§§41-1-20 through 41-1-23	0
810-13-109	Payment Procedures - General		§§41-1-20 through 41-1-23	0
		(6) If the taxpayer elects to use the ACH Credit payment method, the taxpayer is responsible for ensuring that the bank originating the transaction has the information necessary for timely		
		completion of the transaction. Further the taxpayer is responsible for the correct completion of		
	Payment Procedures - General	the transaction. The taxpayer shall provide the information necessary for the bank to complete		
810-13-109	Provisions	the NACHA CCD+ entry with the required TXP Banking Convention addenda record.	§§41-1-20 through 41-1-23	0
810-13-110	Procedures For ACH Debit	(1) Introduction. Certain taxpayers are required to pay their taxes with an electronic funds transfer	§§40-2A-7(a)(5), 40-2A-11, 41-1-20, 41-1-21,	0
		(3) Procedures for making ACH Debit Method Payments. No pre-registration is required with the		
		Department's EFT Unit by a business or individual taxpayer to make EFT Debit method payments using the Department's Paperless Filing and Payment System. Business taxpayers that have a tax		
		account number(s) assigned by the Department; business taxpayers that have filed a return(s)		
		with the Department for which a tax account number is not required; and individuals that file		
		State Income Tax returns with the Department, have the ability to make an EFT Debit method		
		payment to the Department for any of the predefined tax types available in the system. Taxpayers		
		shall provide the system with the appropriate information needed to complete the payment transaction. A confirmation number is provided by the system at the conclusion of a successful		
		payment transaction. The receipt of the confirmation number will fulfill the taxpayer's obligation		
		for initiating an ACH Debit transaction. It is the responsibility of the taxpayer to provide the		
		system with appropriate changes to their banking information to ensure proper and timely		
		payment is made to the Department. Taxpayers can make EFT payments for returns, and for		
		unpaid invoices and assessments. The Billing ID is required when the payment is for an unpaid		
	Procedures For ACH Debit	invoice or assessment. The Billing ID is found on the billing document provided by the Department to the taxpayer. Note: Unpaid final assessments that have been transferred to the Collection		
810-13-110	Payment Method	Services Division (CSD) must not be paid via EFT. Contact the CSD for payment options.	§§40-2A-7(a)(5), 40-2A-11, 41-1-20, 41-1-21,	0
810-13-110	Procedures For ACH Debit	(5) Due date of EFT payment. The EFT payment is due on or before the banking day following the	§§40-2A-7(a)(5), 40-2A-11, 41-1-20, 41-1-21,	0
		(6) Penalties. Pursuant to Section 41-1-21, failure to make payment in a timely manner in		
		accordance with the provisions provided in this rule, shall subject the affected taxpayer to penalty, interest, and loss of applicable discount. The Department may assess a Failure to Timely		
		Pay penalty for late payments pursuant to Section 40-2A-11 If the taxpayer has timely initiated the		
	Procedures For ACH Debit	ACH debit transaction pursuant to the provisions of this rule, received a confirmation number, and		
810-13-110	Payment Method	shows adequate funds were available in the bank account, late payment penalties will not apply.	§§40-2A-7(a)(5), 40-2A-11, 41-1-20, 41-1-21,	0
810-13-110	Procedures For ACH Debit	(7) Proof of Payment. An ACH Debit transaction may be proven by use of the confirmation number	§§40-2A-7(a)(5), 40-2A-11, 41-1-20, 41-1-21,	0
		(8) Filing returns. The required returns must still be filed with the Department, either electronically, or on paper when allowed. If a paper return is filed, any EFT payment indicators on		
		the return must be completed. If an EFT indicator is not available, the taxpayer must boldly and		
	Procedures For ACH Debit	legibly print on the face of the return that the payment was made via EFT. Paper returns for which		
810-13-110	Payment Method	payment was made using EFT must be mailed to the following address:	§§40-2A-7(a)(5), 40-2A-11, 41-1-20, 41-1-21,	0
810-13-111	Procedures For ACH Credit	(1) Introduction. Certain taxpayers are required to pay their taxes with an electronic funds transfer	§§40-2A-7(a)(5), 40-2A-11, 41-1-20, 41-1-21,	0
		(3) Compliance with the Department's Requirements. It is the intent of the Department to examine each taxpayer's compliance with the requirements of this rule. If a taxpayer has elected		
		examine each taxpayer's compliance with the requirements of this rule. If a taxpayer has elected the ACH Credit payment method, but repeatedly fails to correctly complete the payment		
		transactions by not providing the Department with the required ACH CCD+ addenda, the		
	Procedures For ACH Credit	Department may in its discretion require the taxpayer to make future payments by the ACH Debit		
810-13-111	Payment Method.	payment method.	§§40-2A-7(a)(5), 40-2A-11, 41-1-20, 41-1-21,	0
810-13-111	Procedures For ACH Credit	(4) Required CCD+ addenda record. The Department requires that all ACH Credit method	§§40-2A-7(a)(5), 40-2A-11, 41-1-20, 41-1-21,	0
	Procedures For ACH Credit	(4)(a)(2) Revocation of the taxpayer's ACH Credit Payment status. The taxpayer will receive a		
810-13-111	Payment Method.	warning letter for the first offense, and upon receipt of the second offense, the Department at its discretion may revoke the taxpayer's ACH Credit Payment status.	§§40-2A-7(a)(5), 40-2A-11, 41-1-20, 41-1-21,	0
810-13-111	Procedures For ACH Credit	(4)(b)(2) Taxpayer Account Number. This field must contain the taxpayer's tax account number	§\$40-2A-7(a)(5), 40-2A-11, 41-1-20, 41-1-21,	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (4)(b)(6) Confirmation Number or Billing ID. The confirmation number and billing ID share the	Statutory Authoity	Regulatory Restrictions
		same field. Only one or the other, or neither is required. The Confirmation Number is required		
		when the payment is for a return that was e-filed using the Department's Paperless Filing System,		
		which provides this number. The Billing ID is required when the payment is for an unpaid invoice or assessment. The Billing ID is found on the billing document provided by the Department to the		
		taxpayer. This field should contain spaces when payment is for any other tax liability. Note:		
	Procedures For ACH Credit	Unpaid final assessments that have been transferred to the Collection Services Division (CSD) must		
810-13-111 810-13-111	Payment Method. Procedures For ACH Credit	not be paid via ACH Credit Method. Contact the CSD for payment options. (5) Due date of EFT payment. The EFT payment is due on or before the banking day following the	§§40-2A-7(a)(5), 40-2A-11, 41-1-20, 41-1-21, §§40-2A-7(a)(5), 40-2A-11, 41-1-20, 41-1-21,	0
010 13 1 .11	Troccaures for Activateur	(6) Penalties. Pursuant to Section 41-1-21, failure to make payment in a timely manner, or failure	3340 2A 7(0)(3), 40 2A 11, 41 1 20, 41 1 21,	
		to provide such evidence of payment in a timely manner, shall subject the affected taxpayer to		
		penalty, interest, and loss of applicable discount. The Department may assess a Failure to Timely Pay penalty for late payments pursuant to Section 40-2A-11 The taxpayer's bank is the originating		
		bank and the taxpayer is primarily responsible for its accuracy in an ACH credit method		
	Procedures For ACH Credit	transaction. In order to prove timely compliance, the taxpayer must have timely initiated the		
810-13-111	Payment Method.	transaction, provided the correct information for the ACH CCD+ record, and shown there were sufficient funds in the account.	§§40-2A-7(a)(5), 40-2A-11, 41-1-20, 41-1-21,	
810-13-111	Procedures For ACH Credit	(8) Filing returns. The required returns must still be filed with the Department, either	§§40-2A-7(a)(5), 40-2A-11, 41-1-20, 41-1-21,	0
		(1) The requirement to use EFT to make tax payments does not change any current filing requirements for tax returns. If the EFT payment is not timely made or the tax return required is		
		not filed by the due date, the provisions for late payment penalties, late filing penalties, interest,		
	Requirement For Filing	and loss of applicable discount shall apply under the provisions of the appropriate revenue laws of		
810-13-112	Returns	the Code of Ala. 1975, as amended, unless otherwise provided in these rules. (2) Most return forms will have an EFT payment indicator for the taxpayer to complete. In the	§§41-1-20 through 41-1-23	0
	Requirement For Filing	absence of an EFT payment indicator, taxpayers <u>must</u> boldly and legibly print on the face of the		
810-13-112	Returns	return that payment was made using EFT.	§§41-1-20 through 41-1-23	0
810-13-112	Requirement For Filing Returns	(3) The filed return and the EFT payment <u>shall</u> be coordinated by the Department.	§§41-1-20 through 41-1-23	0
510 15 1-12	Requirement For Filing		33 12 2 20 tillough 71-1-23	0
810-13-112	Returns	(4) Tax returns for which payment was made using EFT <u>must</u> be mailed to the following address:	§§41-1-20 through 41-1-23	0
810-13-113	Penalties For Noncompliance.	(1) The provisions of <u>Code of Ala. 1975</u> , as amended, <u>shall</u> govern the administration of any tax, interest, or penalty assessed due to late EFT payments, except as provided in these rules.	§§41-1-20 through 41-1-23	0
		(3) Failure of a taxpayer to respond to the notification from the Department concerning the		
		required use of EFT to make payments for a tax type or failure to timely or properly make EFT		
		payments in accordance with these rules shall subject the taxpayer to applicable penalty, interest, and loss of discount, as provided by the Code of Ala. 1975, as amended, for delinquent or deficient		
		tax payments. If payment is made for a tax type for which a taxpayer was selected to make		
		payments using EFT, and the payment is made in a method which is not in accordance with the		
		procedures stated in these rules, a delinquent payment penalty for that tax type as specified in the Code of Ala. 1975, as amended, may be assessed. In addition to any penalty which may be		
		imposed, interest shall be added to the amount of tax due from the due date of the tax payment		
		to the date that the funds become available to the State Treasury. It is presumed, in the absence		
810-13-113	Penalties For Noncompliance.	of evidence to the contrary, that said funds will be available on the third business day following receipt of payment.	§§41-1-20 through 41-1-23	0
		(4) Penalties may be waived when the circumstances causing delinquency are beyond the control		
		of the taxpayer. Errors made by the Data Collection Center, the State Treasury or the Department which result in a late payment by the taxpayer shall not subject the taxpayer to late payment		
810-13-113	Penalties For Noncompliance.		§§41-1-20 through 41-1-23	0
		(5) When a taxpayer uses the ACH Debit payment method, the State of Alabama's bank is the		
		originating bank and is responsible for the accuracy of the transmission. If the taxpayer timely initiated the ACH Debit transaction, received a verification number, and can show adequate funds		
		were available in the bank account, no penalties shall apply with respect to the payment if the		
810-13-113	Penalties For Noncompliance.		§§41-1-20 through 41-1-23	0
		(6) When a taxpayer uses the ACH Credit payment method, the taxpayer's bank is the originating bank and the taxpayer is primarily responsible for the accuracy and proper completion of the		
		transaction. The taxpayer must show timely initiation of the transaction, must have provided the		
		correct information for the NACHA CCD+ entry and the required TXP Banking Convention addenda record, must show that there were sufficient funds in the account, and must show that the		
		financial institution properly completed the transaction in a timely manner in order to prove		
		timely compliance. If the taxpayer can make this showing, then no penalties shall apply with		
810-13-113	Penalties For Noncompliance.	respect to the payment if the transaction was not properly completed. (7) A taxpayer who is required to make EFT payments and who is unable to make a timely	§§41-1-20 through 41-1-23	0
		payment because of system failures within the Automated Clearing House System, which are		
010 12 1 12	Develop For the	beyond the taxpayer's control, shall not be subject to penalty or interest for late payment or loss	SSA4 4 204b	
810-13-113	Penalties For Noncompliance.	of applicable discount. (1) Those taxpayers who are required to make EFT payments for a tax type may request	§§41-1-20 through 41-1-23	0
		permission to also make EFT payments for other tax types. Those taxpayers who are not required		
910 12 1 44	Voluntary Use Of EFT To Pay Taxes	to make EFT payments for any tax type may request permission from the Department to make EFT payments for a tax type.	§§41-1-20 through 41-1-23	0
810-13-114	TUACS	(3) Written applications for voluntary participation in the EFT program must be filed with the	3341-1-50 HIIONBU 41-1-52	0
		Department at least 60 days prior to the due date of the payment(s) in question. Taxpayers may		
	Voluntary Use Of EFT To Pay	terminate voluntary participation by filing a written application for termination with the Department at least 60 days prior to the due date of the last EFT payment. A taxpayer may not		
810-13-114	Taxes	make more than one (1) such application per calendar year.	§§41-1-20 through 41-1-23	0
	Voluntary Use Of EFT To Pay	(4) Requests for voluntary inclusion and termination notices <u>must</u> be directed to the Alabama		
810-13-114	Taxes	Department of Revenue, EFT Unit, P.O. Box 327950, Montgomery, Alabama 36132-7950. (1) The Department will credit the taxpayer with the amount paid as of the date the payment is	§§41-1-20 through 41-1-23	0
		received by the State of Alabama's bank account. The proof of payment by the taxpayer shall		
810-13-115	Proof Of Payment	depend on the payment method utilized.	§§41-1-20 through 41-1-23	0
810-13-115	Proof Of Payment	(2) An ACH Debit transaction <u>may</u> be proven by use of the verification code, received from the (1) Errors in the EFT payment process will result in either an underpayment or an overpayment of	§§41-1-20 through 41-1-23	0
		the tax. In either case, the taxpayer must promptly contact the Department to arrange for		
		appropriate action. Overpayments may be used as a credit against a future tax liability or the		
810-13-116	Correction Of Errors	taxpayer may apply for a refund. Underpayments should be corrected by the taxpayer immediately to mitigate any penalties.	§§41-1-20 through 41-1-23	0
		(3) If a taxpayer does not make a correct payment of tax for a particular period, such taxpayer		
910 12 1 46	Correction Of F	shall, on the nearest business day to the date on which the error is discovered, contact the EFT	\$\$41.1.20 through 41.1.22	_
810-13-116	Correction Of Errors	Unit for specific instructions. (4) If the taxpayer error involves an overpayment of tax, the taxpayer may either elect to have the	§§41-1-20 through 41-1-23	0
		overpayment applied against the liability for the next reporting period or may apply for a refund		
810-13-116	Correction Of Errors	under the provisions of the applicable tax statute. The Department will make every effort to expedite a refund requested by the taxpayer to correct an EFT payment error.	8841 1 20 through 41 1 22	
810-13-116 810-13-116	Correction Of Errors	(5) If the taxpayer error involves an underpayment of tax, the taxpayer must contact the EFT Unit	§§41-1-20 through 41-1-23 §§41-1-20 through 41-1-23	0
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810-14-1-04 Agreements assets. \$640-144, 40-2A, 40-2A-7(a)(5), 40-2A-4(b)(6 (a)			Note: Jeopardy is a condition that would <u>prohibit</u> or impede collection of a tax assessment	, ,,,-,, (6)(6	
(5)(b) Except in the case of jeopardy, prior notice will be given to the taxpayer should it become necessary to alter, modify, or terminate an installment payment agreement Notice of termination of an installment Payment may collect the balance due by any method allowed by law. Notice may be provided by any of the following methods: 810-14-104 Installment Payment (6) Recording of Liens and Notice to Taxpayers. An installment payment agreement will in no way \$540-1-44, 40-2A, 40-2A-7(a)(5), 40-2A-4(b)(6) (9) (1)(a) The taxpayer's written application should outline the basis of the request for the abatement of Penalties. 810-14-105 Penalties. (1)(a) Written application by the taxpayer should be made to the supervisor of the appropriate abatement. (1)(b) Written application by the taxpayer should be made to the supervisor of the appropriate when it is presented to the supervisor for assessment proceedings or when the audit is paid. Act 92-186 (1)(c) Upon receipt of a written application for abatement or upon request by a taxpayer Procedure For Abatement Of Penalties. (1)(c) Upon receipt of a written application for abatement or upon request by a taxpayer assistance officer, the supervisor shall request that a recommendation be submitted from the employee who determined that additional taxes are due. (1)(e) Failure by the Department to comply with any provision of Code of Als. 1975. Section 40-2A-4, shall not prohibit the Department from assessing any tax, nor excuse the taxpayer from timely complying with any time limitations. (1)(e) Penalties. (1)(e) Penalties. (1)(e) Penalties. (1)(e) Penalties attributable to erroneous written advice furnished to a taxpayer by an employee of the Department iff or a taxpayer from timely complying with any time limitations. (1)(e) Penalties. (1)(e) Penalties. (1)(e) Penalties attributable to erroneous written advice furnished to a taxpayer by an employee of the Department iff or the request and have no precedential value to other taxpayers. (5,40-2A-5(b), 40-2A-7(a)(5)					
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(1)(e) Failure by the Department to comply with any provision of <u>Code of Ala. 1975</u> , Section 40-2A-4, <u>4, shall not prohibit</u> the Department from assessing any tax, nor excuse the taxpayer from timely complying with any time limitations. Procedure For Abatement Of Procedure For Abatement Of Procedure For Abatement Of Procedure For Abatement Of Interview (2) The Department may abate any penalties attributable to erroneous written advice furnished to a taxpayer by an employee of the Department if:			employee who determined that additional taxes are due.		(
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(1) The Commissioner of Revenue may, at his or her discretion, issue Revenue Rulings as authorized by Section 40-2A-5, Code of Ala. 1975. Revenue Rulings apply only to the recipient of the request and have no precedential value to other taxpayers. §\$40-2A-5(b), 40-2A-7(a)(5)		Procedure For Abatement Of	(2) The Department may abate any penalties attributable to erroneous written advice furnished to		
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810-14-106 Revenue Rulings the request and have no precedential value to other taxpayers. §\$40-2A-5(b), 40-2A-7(a)(5)					
	810-14-106	Revenue Rulings		§§40-2A-5(b), 40-2A-7(a)(5)	
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Rule Citation	Short Description	Regulatory Text (2)(b) A ruling request shall be addressed to the Secretary, Department of Revenue, and must be	Statutory Authorty Regulator	y Restrictions
		signed by the taxpayer or the taxpayer's authorized representative. The term "authorized		
810-14-106	Revenue Rulings	representative" has the meaning ascribed to it in Section 40-2A-3(2), Code of Ala. 1975. (2)(c) Each question or subpart of a question shall be considered a separate revenue ruling	§§40-2A-5(b), 40-2A-7(a)(5)	0
		request and <u>must</u> be accompanied by a \$200.00 fee, in accordance with the provisions of \$40-2A-		
810-14-106	Revenue Rulings	5, <u>Code of Ala. 1975</u> .	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-106 810-14-106	Revenue Rulings Revenue Rulings	(2)(d) The ruling request and applicable fee <u>should</u> then be mailed to the following address: (3) A ruling request <u>must</u> include the following:	§§40-2A-5(b), 40-2A-7(a)(5) §§40-2A-5(b), 40-2A-7(a)(5)	0
		(3)(a) A statement of all facts relevant to the determination. The statement of relevant facts must		
810-14-106	Revenue Rulings	include the following: (3)(b)(1) A taxpayer may seek a certain determination on the issues raised in the ruling request. In	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-106	Revenue Rulings	such instance, the taxpayer <u>must</u> furnish an explanation of the grounds for that determination.	§§40-2A-5(b), 40-2A-7(a)(5)	0
		(3)(b)(2) Even if the taxpayer does not request a specific determination on the issues raised in the ruling request, the taxpayer still <u>must</u> submit an opinion on the tax consequences of the proposed		
810-14-106	Revenue Rulings	transaction.	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-106	Revenue Rulings	(3)(c)(1) The taxpayer should inform the Department in its ruling request of any statute, regulation		0
810-14-106	Revenue Rulings	(3)(c)(2) If no contrary authority is found, the taxpayer should submit a statement to this effect to facilitate the ruling request.	§§40-2A-5(b), 40-2A-7(a)(5)	0
		(3)(d) Copies of all documents relative to the transaction. The following list is illustrative, but not		
810-14-106	Revenue Rulings	exhaustive, of the types of documents that <u>should</u> be attached: contracts, wills, deeds, agreements, and legal documents.	§§40-2A-5(b), 40-2A-7(a)(5)	0
	J. S.	(3)(e) A statement that to the best of the taxpayer's knowledge, the identical issue or a similar	33.00 2.1.0(2)) 10 2.1.1(2)(2)	
		issue has not been ruled on by the Department with regard to the taxpayer or a predecessor. If such a ruling request has been made, the taxpayer must furnish the date and result of the		
		revenue ruling. In addition, the taxpayer must include a statement as to whether an identical		
810 14 1 06	Dougnus Bulings	issue was submitted previously by that taxpayer and was later withdrawn prior to the issuance of	\$\$40.24 E/b\ 40.24 7/c\/E\	0
810-14-106	Revenue Rulings	a revenue ruling. (3)(g)(2) The perjury declaration must be signed by the taxpayer and the taxpayer's authorized	§§40-2A-5(b), 40-2A-7(a)(5)	0
		representative. Changes in the ruling request or additional factual information sent at a later time		
810-14-106	Revenue Rulings	must also include the perjury declaration.	§§40-2A-5(b), 40-2A-7(a)(5)	0
		(4)(a) All revenue rulings shall be maintained in the office of the Secretary of the Department, and		
810-14-106	Revenue Rulings	shall be available for public inspection and copying, within 60 days following their issuance (except as provided in subparagraph (c) of this paragraph (4)), at a cost to be determined by the Secretary.	8840-24-5(h) 40-24-7(a)(5)	0
810-14-100	Revenue Runngs	(4)(c) Within thirty (30) days after the revenue ruling was issued, a taxpayer may submit a request	3340-2A-3(0), 40-2A-7(a)(3)	0
		for delay of public inspection. A request for delay shall contain the date on which it is expected		
		that the underlying transaction will be completed. The request for delay shall contain a suggested issuance date and a statement from which the Commissioner may determine that good cause		
810-14-106	Revenue Rulings	exists to warrant such delay.	§§40-2A-5(b), 40-2A-7(a)(5)	0
		(5)(a) Prior to making any such publication, the Department shall delete from the text of such revenue ruling all names, addresses, titles, figures, dates, and other information which may		
		identify the particular taxpayer who requested the revenue ruling. If a revenue ruling contains		
810-14-106	Revenue Rulings	trade secrets or other confidential information, the Department shall, upon written request of the taxpayer, delete such information prior to publication.	\$§40-2A-5(b), 40-2A-7(a)(5)	0
010 14 1 .00	nevenue numgs	(5)(b) If information other than names, addresses, and identifying information needs to be	3340 ZA 3(0), 40 ZA 7(0)(3)	0
810 14 1 06	Revenue Rulings	deleted, the taxpayer <u>must</u> include with the ruling request a separate statement of proposed deletions and the statutory basis for each deletion.	\$\$40.24 E/b) 40.24 7/c)/E)	0
810-14-106	Revenue Runngs	deletions and the statutory basis for each deletion.	§§40-2A-5(b), 40-2A-7(a)(5)	0
	n n !:	(5)(c) The statement of proposed deletions <u>must</u> accompany the ruling request, but <u>should not</u> be	5549.24.5(I.) 40.24.7(.)(5)	
810-14-106	Revenue Rulings	included in or referred to in the request. The material to be deleted <u>should</u> be placed in brackets. (5)(d) The taxpayer <u>may</u> request additional deletions after the ruling request is submitted by	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-106	Revenue Rulings	submitting an additional statement of proposed deletions.	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-106	Revenue Rulings	(6)(a) Either the taxpayer or the Department may request a conference regarding a ruling request.	§§40-2A-5(b), 40-2A-7(a)(5)	0
		(6)(b) The Department <u>may</u> grant or deny the request by the taxpayer. Generally, the Department		
810-14-106	Revenue Rulings	will grant the request only if holding a conference will help the Department make a determination with respect to the revenue ruling.	§§40-2A-5(b), 40-2A-7(a)(5)	0
	J. S.	(7) It shall be the practice of the Department to process ruling requests in the order received.	(1)	
		Requests for processing out of order, made in writing in a separate letter submitted with the request or subsequent thereto and showing clear need for such treatment, will be given		
810-14-106	Revenue Rulings	consideration as the particular circumstances warrant.	§§40-2A-5(b), 40-2A-7(a)(5)	0
		(8)(a) Ruling requests that do not comply with the requirements set out in this rule will be returned to the taxpayer. The requirements that have not been met or additional information that		
		is needed will be explained to the taxpayer so that the request may be modified to meet the		
810-14-106	Revenue Rulings	requirements of this rule. (8)(b) The taxpayer shall have thirty (30) days from the date the ruling request was returned to	§§40-2A-5(b), 40-2A-7(a)(5)	0
		modify the request or to provide the additional information requested. If the taxpayer fails to do		
		so in the specified time period, the Department may close the file and reopen it after the taxpayer		
		modifies the request or the additional information has been received. If the ruling request is closed and reopened, the ruling request will be treated as a new request for purposes of		
810-14-106	Revenue Rulings	determining when the ruling request was received.	§§40-2A-5(b), 40-2A-7(a)(5)	0
		(9) If the taxpayer withdraws a ruling request, all exhibits and correspondence submitted with the request or pertaining to the request may be retained by the Department. The Commissioner may		
	1	furnish his or her views to the division which has or will have audit jurisdiction of the taxpayer's		
810-14-106	Revenue Rulings	return. (10) Revenue rulings <u>may</u> be revoked or modified by the commissioner at any time; but any	§§40-2A-5(b), 40-2A-7(a)(5)	0
		revocation or modification <u>shall not</u> be effective retroactively unless one of the following has		
810-14-106	Revenue Rulings	occurred: (11) Notice of the revocation or modification of a revenue ruling shall be mailed by either first-	§§40-2A-5(b), 40-2A-7(a)(5)	0
		class U.S. mail, U.S. mail with delivery confirmation, or certified U.S. mail to the last known		
810-14-106	Revenue Rulings	address of the taxpayer and the taxpayer's authorized representative, if any.	§§40-2A-5(b), 40-2A-7(a)(5)	0
		(1) Taxpayers subject to a tax or determination of value must keep and maintain an accurate and complete set of permanent books of accounts and records, including inventories, that are		
		sufficient to establish the correct amount of tax or value, deductions, credits, exemptions, and		
		other matters required to be shown for any tax or determination of value. Taxpayers must keep all documentation that proves the amounts shown on a tax return or for the determination of value.		
		Copies of tax returns or determinations of value, schedules, and statements should be retained as		
		part of the taxpayer's records. In the absence of sufficient records, the burden of proof shall		
810-14-107	Maintenance Of Records.	remain with the taxpayer to verify amounts shown on a tax return or for the determination of value.	§40-2A-7(b)(2)b Act 92-186	0

Rule Citation	Short Description	Regulatory Text		# of Discretionary Regulatory Restrictions
Kule Citation	Short Description	(2) Such records and books shall be made available to the Department at a reasonable time and	Statutory Authoity	Regulatory Restrictions
Ì		location. "Reasonable time" shall be considered to be during normal business hours of the		
Ì		Department. "Reasonable location" shall be considered to be the taxpayer's place of business or the offices of the taxpayer's authorized representative. Failing or refusing to maintain such		
Ì		records and books may be punishable as contempt, as provided in cases of contempt in circuit		
810-14-107	Maintenance Of Records.	court. Also possible are the penalties for negligence, fraud, intentional disregard of rules and regulations, or failure to file a return.	§40-2A-7(b)(2)b Act 92-186	Ó
320 21 2 101		(3) The required books or records must be kept available at all times for inspection by the	3 10 2 11 1 (2) 2 10 10 2	
		Department and must be retained as long as the Department has legal authority to assess tax to which the books or records pertain. Generally, books and records that support an item of tax,		
		value, deduction, credit, or exemption on a tax return should be kept for at least the period of		
		limitations for that return. Usually this is three years from the date the return was due or three years from the date on which the return was paid, whichever is later. Exceptions to this period of		
810-14-107	Maintenance Of Records.	limitations include, but are not limited to the following:	§40-2A-7(b)(2)b Act 92-186	C
810-14-107	Maintenance Of Records.	(3)(a) taxes <u>may</u> be assessed at any time if the taxpayer fails to file a return or files a false return with the intent to evade tax;	§40-2A-7(b)(2)b Act 92-186	0
		(3)(b) taxes may be assessed within six years on all tax returns from which more than 25 percent		
810-14-107	Maintenance Of Records.	of the taxable base, as stated in the return, is omitted; and (3)(c) if a taxpayer appeals an audit/denial/revocation, which is under examination, or currently in	§40-2A-7(b)(2)b Act 92-186	C
Ì		litigation for a period beyond three years after, records for all periods in question should be		
810-14-107	Maintenance Of Records. Model Recordkeeping And	maintained.	§40-2A-7(b)(2)b Act 92-186	C
	Retention Regulation In An			
810-14-107.01	Electronic Environment.	(2)(a) For purposes of this regulation, these terms shall be defined as follows:	§40-2A-7(a)(5)	0
ı		(2)(a)(6) "Taxpayer" as used in this regulation means any person subject to or liable for any tax administered by the department; any person required to file a return with respect to, or to pay, or		
Ì		withhold and remit any tax administered by the department or to report any information or value		
Ì	Model Recordkeeping And	to the department; or any person required to obtain or holding any interest in any license, permit, or certificate of title issued by the department, or any person that may be affected by any act or		
Ì	Retention Regulation In An	refusal to act by the department, or to keep any records required by Chapter 2A, Title 40, Code of		
810-14-107.01	Electronic Environment.	Ala. 1975. (3)(a) A taxpayer shall maintain all records that are necessary to a determination of the correct tax	§40-2A-7(a)(5)	0
	Model Recordkeeping And	liability. All required records must be made available on request by the Alabama Department of		
810-14-107.01	Retention Regulation In An Electronic Environment.	Revenue. Such records shall include all records needed to make a proper determination of tax liability.	\$40.24.7/c\/E\	0
810-14-107.01	Electronic Environment.	(3)(b) If a taxpayer retains records required to be retained under this regulation in both machine-	§40-2A-7(a)(5)	0
Ì	Model Recordkeeping And	sensible andhard-copy formats, the taxpayer shall make the records available to the Alabama		
810-14-107.01	Retention Regulation In An Electronic Environment.	Department of Revenue in machine-sensible format upon request of the Alabama Department of Revenue.	§40-2A-7(a)(5)	0
		(3)(c) Nothing in this regulation shall be construed to prohibit a taxpayer from demonstrating tax		
	Model Recordkeeping And	compliance with traditional hard-copy documents or reproductions thereof, in whole or in part, whether or not such taxpayer also has retained or has the capability to retain records on		
	Retention Regulation In An	electronic or other storage media in accordance with this regulation. However, this subsection		
810-14-107.01	Electronic Environment.	shall not relieve the taxpayer of the obligation to comply with paragraph (3)(b) of this regulation. (4)(a)(1) Machine-sensible records used to establish tax compliance shall contain sufficient	§40-2A-7(a)(5)	0
Ì		transaction-level detail information so that the details underlying the machine-sensible records		
Ì	Model Recordkeeping And	can be identified and made available to the Alabama Department of Revenue upon request. A		
810-14-107.01	Retention Regulation In An Electronic Environment.	taxpayer has discretion to discard duplicated records and redundant information provided its responsibilities under this regulation are met.	§40-2A-7(a)(5)	0
	Model Recordkeeping And	(4)(-)(3) As about the second s		
810-14-107.01	Retention Regulation In An Electronic Environment.	(4)(a)(2) At the time of an examination, the retained records <u>must</u> be capable of being retrieved and converted to a standard record format.	§40-2A-7(a)(5)	0
810-14-107.01	Model Recordkeeping And Retention Regulation In An	(4)(b)(1) Where a taxpayer uses electronic data interchange processes and technology, the level of record detail, in combination with other records related to the transactions, must be equivalent to	\$40.24.7/c\/E\	0
810-14-107.01	Retention Regulation III All	record detail, in combination with other records related to the transactions, must be equivalent to	940-2A-7(d)(5)	
		(4)(b)(1) The taxpayer may capture the information necessary to satisfy paragraph (4)(b)1. at any		
		level within the accounting system and need not retain the original EDI transaction records provided the audit trail, authenticity, and integrity of the retained records can be established. For		
		example, a taxpayer using electronic data interchange technology receives electronic invoices		
		from its suppliers. The taxpayer decides to retain the invoice data from completed and verified EDI transactions in its accounts payable system rather than to retain the EDI transactions themselves.		
		Since neither the EDI transaction nor the accounts payable system captures information from the		
	Model Recordkeeping And	invoice pertaining to product description and vendor name (i.e., they contain only codes for that information), the taxpayer also retains other records, such as its vendor master file and product		
	Retention Regulation In An	code description lists and makes them available to the Alabama Department of Revenue. In this		
810-14-107.01	Electronic Environment. Model Recordkeeping And	example, the taxpayer need not retain its EDI transaction for tax purposes. (4)(c)(1) The requirements for an electronic data processing accounting system should be similar	§40-2A-7(a)(5)	0
810-14-107.01	Retention Regulation In An	(4)(c)(1) The requirements for an electronic data processing accounting system should be similar to that of a manual accounting system, in that an adequately designed accounting system should	§40-2A-7(a)(5)	0
	Model Recordkeeping And	(4)(d)(1) Upon the request of the Alabama Department of Revenue, the taxpayer shall provide a description of the business process that created the retained records. Such description shall		
	Retention Regulation In An	include the relationship between the records and the tax documents prepared by the taxpayer		
810-14-107.01	Electronic Environment.	and the measures employed to ensure the integrity of the records.	§40-2A-7(a)(5)	0
810-14-107.01	Model Recordkeeping And Retention Regulation In An	(4)(d)(2) The taxpayer <u>shall</u> be capable of demonstrating:	§40-2A-7(a)(5)	0
		(5)(a) The Alabama Department of Revenue recommends but does not require that taxpayers		
		refer to the National Archives and Record Administration's (NARA) standards for guidance on the maintenance and storage of electronic records, such as the labeling of records, the location and		
	Model Recordkeeping And	security of the storage environment, the creation of back-up copies, and the use of periodic		
810-14-107.01	Retention Regulation In An Electronic Environment.	testing to confirm the continued integrity of the records. [The NARA standards may be found at 36 Code of Federal Regulations, Part 1234, July 1, 1995, edition.]	§40-2A-7(a)(5)	
	Model Recordkeeping And	(5)(b) The taxpayer's computer hardware or software shall accommodate the extraction and		
810-14-107.01	Retention Regulation In An	conversion of retained machine-sensible records. (6)(a) The manner in which the Alabama Department of Revenue is provided access to machine-	§40-2A-7(a)(5)	0
	Model Recordkeeping And	sensible records as required in paragraph (3)(b) of this regulation may be satisfied through a		
810-14-107.01	Retention Regulation In An Electronic Environment.	variety of means that shall take into account a taxpayer's facts and circumstances through consultation with the taxpayer.	§40-2A-7(a)(5)	0
	Model Recordkeeping And	(6)(b)(1) The taxpayer may arrange to provide the Alabama Department of Revenue with the		
810-14-107.01	Retention Regulation In An Model Recordkeeping And	hardware, software and personnel resources to access the machine-sensible records.	§40-2A-7(a)(5)	0
	Retention Regulation In An	(6)(b)(2) The taxpayer may arrange for a third party to provide the hardware, software and		
810-14-107.01	Retention Regulation In An Electronic Environment.	personnel resources necessary to access the machine-sensible records.	§40-2A-7(a)(5)	0
	Retention Regulation In An Electronic Environment. Model Recordkeeping And Retention Regulation In An			0
810-14-107.01	Retention Regulation In An Electronic Environment. Model Recordkeeping And	personnel resources necessary to access the machine-sensible records. (6)(b)(3) The taxpayer <u>may</u> convert the machine-sensible records to a standard record format		0

Bull- Citation	Short Description	Double Total	Chartestonic Academia	# of Discretionary
Rule Citation	Short Description Model Recordkeeping And	Regulatory Text (7)(a) In conjunction with meeting the requirements of paragraph (4), a taxpayer may create files	Statutory Authoity	Regulatory Restrictions
810-14-107.01	Retention Regulation In An Model Recordkeeping And	solely for the use of the Alabama Department of Revenue. For example, if a data base (7)(a) A taxpayer may contract with a third party to provide custodial or management services of	§40-2A-7(a)(5)	0
810-14-107.01	Retention Regulation In An Electronic Environment.	regulation.	§40-2A-7(a)(5)	0
810-14-107.01	Model Recordkeeping And Retention Regulation In An	(8)(a) For purposes of storage and retention, taxpayers may convert hard-copy documents received or produced in the normal course of business and required to be retained under this	§40-2A-7(a)(5)	0
010 111 107101	Model Recordkeeping And	·	310 211 7(0)(3)	Ü
810-14-107.01	Retention Regulation In An Electronic Environment.	(8)(b) Microfilm, microfiche and other storage-only imaging systems shall meet the following requirements:	§40-2A-7(a)(5)	0
810-14-107.01	Model Recordkeeping And Retention Regulation In An	(8)(b)(1) Documentation establishing the procedures for converting the hard-copy documents to microfilm, microfiche or other storage-only imaging system must be maintained and made	§40-2A-7(a)(5)	0
010 111 107101	Model Recordkeeping And	(8)(b)(2) Procedures <u>must</u> be established for the effective identification, processing, storage, and	310 211 7(0)(3)	Ü
810-14-107.01	Retention Regulation In An Electronic Environment.	preservation of the stored documents and for making them available for the period they are required to be retained under paragraph (10).	§40-2A-7(a)(5)	0
810-14-107.01	Model Recordkeeping And Retention Regulation In An	(8)(b)(3) Upon request by the Alabama Department of Revenue, a taxpayer <u>must</u> provide facilities and equipment for reading, locating, and reproducing any documents maintained on microfilm,	§40-2A-7(a)(5)	0
010 11 1 107.01		(8)(b)(4) When displayed on such equipment or reproduced on paper, the documents must exhibit	310 211 7(0)(3)	v
	Model Recordkeeping And	a high degree of legibility and readability. For this purpose, legibility is defined as the quality of a letter or numeral that enables the observer to identify it positively and quickly to the exclusion of		
810-14-107.01	Retention Regulation In An Electronic Environment.	all other letters or numerals. Readability is defined as the quality of a group of letters or numerals being recognizable as words or complete numbers.	§40-2A-7(a)(5)	0
810-14-107.01	Model Recordkeeping And	(8)(b)(5) All data stored on microfilm, microfiche or other storage-only imaging systems <u>must</u> be	§40-2A-7(a)(5)	0
	Model Recordkeeping And	(9)(a) Except as otherwise provided in this section, the provisions of this regulation do not relieve taxpayers of the responsibility to retain hard-copy records that are created or received in the		
010 14 1 07 01	Retention Regulation In An	ordinary course of business as required by existing law and regulations. Hard-copy records may be	\$40.24.7/=\/E\	
810-14-107.01	Electronic Environment.	retained on a recordkeeping medium as provided in paragraph (8) of this regulation. (9)(b) Hard-copy records generated at the time of a transaction using a credit or debit card must	§40-2A-7(a)(5)	0
	Model Recordkeeping And Retention Regulation In An	be retained unless all the details necessary to determine correct tax liability relating to the transaction are subsequently received and retained by the taxpayer in accordance with this		
810-14-107.01	Electronic Environment.	regulation. Such details include those listed in paragraph (4)(b)1.	§40-2A-7(a)(5)	0
	Model Recordkeeping And Retention Regulation In An	(9)(e) Nothing in this section shall prevent the Alabama Department of Revenue from requesting		
810-14-107.01 810-14-107.01	Electronic Environment. Model Recordkeeping And	hard-copy printouts in lieu of retained machine-sensible records at the time of examination. (10) All records required to be retained under this regulation shall be preserved pursuant to	§40-2A-7(a)(5) §40-2A-7(a)(5)	0
810-14-107.01	Woder Recordicepting And	(4)(a) Basis for payment. Payment for search, reproduction, and transportation costs will be made	940-2A-7(a)(5)	0
		only to third parties served with a summons to produce third party records or information and only for material requested by the summons. Payment will be made only for these costs that are		
		both directly incurred and reasonably necessary. Search, reproduction, and transportation costs		
		must be considered separately in determining whether costs are reasonably necessary. No payment will be made until the third party has satisfactorily complied with the summons and has		
		submitted to the Department employee before whom the third party was summoned an itemized		
		bill or invoice showing specific details concerning the costs. If a third party charges any other person for any cost for which the third party is seeking payment from the Department, the		
810-14-108	Fees And Costs For Witnesses	amount charged to the other person must be subtracted from the amount the Department may pay.	Act 92-186	0
320 27 2 700		(4)(b)(1) Search costs. For the total amount of personnel time required to locate records or		-
		information, \$8.50 per person hour may be reimbursable. For retrieval of information stored by computer in the format in which it is normally produced, actual costs, based on computer time		
810-14-108	Fees And Costs For Witnesses	and necessary supplies may be reimbursed, except that personnel time for computer search is payable as provided above.	Act 92-186	0
010 111 1.00	Tees viila eesta voi viitiesses	(4)(b)(2) Reproductions costs. For copies of documents, \$.20 per page for summoned materials	710.72.100	Ü
810-14-108	Fees And Costs For Witnesses	may be reimbursable. For photographs, films and other materials, actual cost may be reimbursed, except that personnel time is payable only under subparagraph (4)(b)l. above.	Act 92-186	0
810-14-108	Fees And Costs For Witnesses	(4)(b)(3) <u>Transportation costs</u> . For transportation costs, actual cost <u>may</u> be reimbursed, except (5) Attendance fees. A summoned person shall be paid an attendance fee for each day's	Act 92-186	0
		attendance. The attendance fee shall apply to the time necessarily occupied in going to and		
		returning from the place of attendance at the beginning and end of the attendance or at any time during the attendance. The attendance fee is equivalent to the amount paid under 28 USC Section		
040 44 4 00	Face And Costs Face Mitters	1821(b) to witnesses in attendance at courts of the United States at the time of the summoned	4 4 02 405	
810-14-108	Fees And Costs For Witnesses	person's appearance. (5)(a) Travel allowances. A summoned person who travels by common carrier shall be paid for the	Act 92-186	0
		actual expenses of travel on the basis of the means of transportation reasonably utilized and the distance necessarily traveled to and from the summoned person's residence by the shortest		
		practical route in going to and returning from the place of attendance. Such a summoned person		
		shall utilize a common carrier at the most economical rate reasonably available. A receipt or other evidence of actual cost shall be furnished. A travel allowance equal to the mileage allowance		
		which the State of Alabama has prescribed for official travel of employees of the state government shall be paid to each summoned person who travels by privately owned vehicle. Toll		
		charges for toll roads, bridges, tunnels, and ferries, taxicab fares between places of lodging and		
810-14-108	Fees And Costs For Witnesses	carrier terminals, and parking fees (upon presentation of a valid parking receipt) shall be reimbursed in full to a summoned person incurring those expenses.	Act 92-186	0
		(5)(b) Subsistence allowances. A subsistence allowance shall be paid to a summoned person (other		
		than a summoned person who is incarcerated) when an overnight stay is required at the place of attendance because the place is so far removed from the residence of the summoned person as to		
		prohibit return thereto from day to day. A subsistence allowance for a summoned person shall be paid in an amount not to exceed the maximum per diem allowance prescribed for official travel by		
810-14-108	Fees And Costs For Witnesses	employees of the state government.	Act 92-186	0
810-14-109	Entry Of Preliminary Entry Of Preliminary	(1) Should the Department determine that the amount of tax reported on a return is incorrect or if	Act 92-186	0
	Assessment; Final Assessment Of Uncontested Tax;			
	Execution Of Preliminary And			
810-14-109	Final Assessments Entry Of Preliminary	(1)(a) A tax return may be deemed "incorrect" for the following reasons:	Act 92-186	0
	Assessment; Final Assessment	(2) When the Department has required information necessary to formulate a determination of		
	Of Uncontested Tax; Execution Of Preliminary And	value, the Department shall issue a preliminary assessment to the respective taxpayer in accordance with the rules and regulations contained herein, while also complying with the		
810-14-109	Final Assessments	procedures required under Code of Ala. 1975, Sections 40-14-70, 40-21-23, and 40-21-52.	Act 92-186	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (3) In the event any of the following occurs: the amount of tax reported on a return is undisputed	Statutory Authoity	Regulatory Restrictions
		by the Department; the taxpayer consents in writing to the amount of any deficiency; or the		
		taxpayer consents to the amount of any preliminary assessment in writing as provided by		
	Entry Of Preliminary	regulation, the Department may enter a final assessment without first having entered a preliminary assessment. The final assessment shall be for the amount of said tax, plus applicable		
	Of Uncontested Tax;	penalty and interest; provided, however, that the Department may at any time enter a final		
	Execution Of Preliminary And	jeopardy assessment pursuant to the provisions of Code of Ala. 1975, Sections 40-17A-12, 40-29-		
810-14-109	Final Assessments	90, and 40-29-91.	Act 92-186	0
810-14-110	Time Limitation For Entering	(1) Any preliminary assessment must be entered within three years from the due date of the (1)(a) The 100 percent penalty assessments entered under the authority of Code of Ala. 1975,	Act 92-186	0
	Time Limitation For Entering	Sections 40-29-72 and 40-29-73, shall be subject to the five-year statute of limitations as provided		
810-14-110	Preliminary Assessment.	for in <u>Code of Ala. 1975</u> , Section 40-2A-7(b)(2)c.	Act 92-186	0
	Six-Year Time Limitation For Omission Of 25 Percent Or	(2) A preliminary assessment may be entered within six years from the due date of the return or six years from the date the return was filed with the Department on all tax returns from which		
810-14-111	More Of Taxable Base.	more than 25 percent of the taxable base, as stated in the return, was omitted.	§40-2A-7(b)(2)b	0
	Six-Year Time Limitation For	(3) For purposes of this regulation, the amount omitted from the taxable base shall not include		
	Omission Of 25 Percent Or	any amounts disclosed in the return or the attachments to the return which would identify to the	C40 24 7/1 V2V	
810-14-111 810-14-111	More Of Taxable Base. Six-Year Time Limitation For	Department the nature and amount of the item. (3)(a) If the omitted amount of taxable base is stated in the return or in a statement attached to	§40-2A-7(b)(2)b §40-2A-7(b)(2)b	0
010 14 1 .11	SIX TEUT TIME EMILECTION OF	Second Inspection Of A Taxpayer's Books And Records. Only one inspection of a taxpayer's books	340 24 7(0)(2)0	Ü
		and records relating to each type of tax administered by the Department shall be made for each		
		taxable period, unless the Department is requested in writing by the taxpayer, or unless the		
	Second Inspection Of A Taxpayer's Books And	Commissioner, after investigation, notifies the taxpayer in writing that an additional examination is necessary. Normally, one of the three following conditions will exist before the Department will		
810-14-112	Records.	conduct a second examination of a taxpayer's books and records	Act 92-186	0
	Service Of Preliminary And	(2) <u>PURPOSE</u> . The purpose of this regulation is to establish procedures regarding the methods of		
810-14-113	Final Assessments	service by which a preliminary or final assessment <u>may</u> be delivered to a taxpayer.	Act 92-186	0
	Service Of Preliminary And	(3)(a) Whenever the Department determines that a preliminary assessment should be entered,		
810-14-113	Service Of Preliminary And Final Assessments	the notice or copy of the notice <u>shall</u> be mailed to the taxpayer's last known address, promptly after entry of the assessment, by one of the following methods:	Act 92-186	0
810-14-113	Service Of Preliminary And	(3)(b) At the option of the Department, however, any preliminary or final assessment <u>may</u> be	Act 92-186	0
	Service Of Preliminary And	(3)(c)(1) final assessments of tax of \$500 or less shall be sent by first class U.S. mail to the		
810-14-113	Final Assessments	taxpayer's last known address and/or the taxpayer's authorized representative;	Act 92-186	0
	Service Of Preliminary And	(3)(c)(2) final assessments of tax greater than \$500 shall be sent certified mall with return receipt required to the taxpayer's last known address and/or the taxpayer's authorized representative;		
810-14-113	Final Assessments	and	Act 92-186	0
	Service Of Preliminary And	(3)(c)(3) final assessments of value shall be sent by first class U.S. mail to the taxpayer's last		
810-14-113	Final Assessments	known address and/or the taxpayer's authorized representative.	Act 92-186	0
810-14-113	Service Of Preliminary And	(3)(d) The taxpayer's "last known address" shall be deemed to be the last address provided to the (3)(e) In the event that the taxpayer has never furnished the Department with an address, as in	Act 92-186	0
		the case of out-of-state residents being assessed with the "100 percent penalty," the Department		
		may rely on the best information available in determining where the notice is to be sent. Those		
		sources may include city directories, post office verification letters, current telephone directories,		
	Service Of Preliminary And	records of the U.S. Bankruptcy Court, motor vehicle records, county tax assessors' records, IRS		
810-14-113	Final Assessments	records, and records of the Department of Industrial Relations. (1) If a taxpayer disagrees with a preliminary assessment as entered by the Department, the	Act 92-186	0
		taxpayer may file a written petition for review with the Department within thirty (30) days from		
		the date of entry of the preliminary assessment. Accordingly, if the thirtieth (30th) day falls on a		
040 44 4 44	Eiling A Written Petition For Review	Saturday, Sunday, or state holiday, the taxpayer has until the next business day to file his/her written petition for review.	A -+ 02 40C	
810-14-114	Keview	(1)(a) For purposes of this regulation, the term "written petition for review" shall mean any	Act 92-186	0
	Filing A Written Petition For	written response to a preliminary assessment which raises the issue of an incorrect liability as		
810-14-114	Review	established by the assessment. The petition should include the following:	Act 92-186	0
		(1)(b) If a petition for review is timely filed, the Department shall, upon written request of the		
		taxpayer or if the Department otherwise deems it necessary, schedule a conference with the		
		taxpayer for the purpose of allowing the taxpayer and the Department to present their respective		
		positions, discuss any omissions or errors, and attempt to reach an agreement. The taxpayer will		
	Filing A Misitte - D-44 F	be notified by first class U.S. mail of the conference date. All notices shall include the conference		
810-14-114	Filing A Written Petition For Review	time, the address where the conference is to be held and, if the conference is not at the request of the taxpayer, the items in dispute which will be discussed during the conference.	Act 92-186	n
		(1) The Department <u>may</u> enter a final assessment for determinations of value, or for the		
		nonpayment or underpayment of any tax administered by the Department, including any		
810-14-115	Entry Of Final Assessment	applicable interest and penalty, when: (2) The Commissioner is authorized to make all final assessments of all taxes and determinations	§§40-2A-7(a)(5), 40-2A-7(b)(1)c	0
		of value administered by the Department. The Commissioner is further authorized to delegate		
		such authority to other employees of the Department such as the Assistant Commissioner, the		
		Department Secretary, division chiefs, and other employees, as appropriate. The Commissioner		
	5 . 005	may appoint one or more such employees of the Department as an assessment officer for the	CC 40 24 7/ V/S\ 40 24 7// V/4\	
810-14-115 810-14-115	Entry Of Final Assessment Entry Of Final Assessment	purpose of entering final assessments. (3) The final assessment must include, but may not be limited to, the following information:	§§40-2A-7(a)(5), 40-2A-7(b)(1)c §§40-2A-7(a)(5), 40-2A-7(b)(1)c	0
510 17 17.13		(4) The final assessment shall be entered by the Commissioner or an assessment officer by signing	33 10 En /(u)(3), 40 EA-/(U)(1)(0
		the final assessment document. A final assessment document <u>may</u> be signed by facsimile or		
810-14-115	Entry Of Final Assessment	electronic signature.	§§40-2A-7(a)(5), 40-2A-7(b)(1)c	0
		(1) SCOPE. The provisions contained herein shall govern appeals to the Alabama Tax Tribunal (hereinafter, the "Tax Tribunal") or to a Circuit Court. However, with the exception of the property		
	Uniform Revenue Procedures	of public utilities under Chapter 21 of Title 40, nothing herein shall be construed to apply to the		
	Appeal From Final	appeal of ad valorem taxes on real or personal property which is administered by the various		
810-14-116	Assessment.	counties of the State of Alabama.	§§40-2A-7(a)(5), 40-2A-7(b)(4)d, , 40-2A-7(b)	0
	Uniform Revenue Procedures - Appeal From Final	(2)(a) Final Accordant Shall have the magning assembled to it austream to Section 40.34.3 - fit-		
810-14-116	Appeal From Final Assessment.	(2)(a) Final Assessment. Shall have the meaning ascribed to it pursuant to Section 40-2A-3 of the Code of Alabama.	§§40-2A-7(a)(5), 40-2A-7(b)(4)d, , 40-2A-7(b)	0
	Uniform Revenue Procedures -			
	Appeal From Final	service, whichever occurs earlier, a taxpayer <u>may</u> appeal (even if the taxpayer has paid the tax at		
810-14-116	Assessment.	issue prior to making the appeal) a Final Assessment to the:	§§40-2A-7(a)(5), 40-2A-7(b)(4)d, , 40-2A-7(b)	0

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Rule Citation	Short Description	Regulatory Text	Statutory Authoity	Regulatory Restrictions
		(5) APPEALS TO ALABAMA TAX TRIBUNAL. If the taxpayer chooses to appeal to the Tax Tribunal, the taxpayer must notify the Tax Tribunal Judge in writing of the intent to appeal. The written		
		appeal notice must be filed with the Tax Tribunal within the following time limits: (1) within 30		
		daysfrom the date on which a Final Assessment is mailed as provided in Section 40-2A-7(b)(4)d or delivered by personal service, whichever occurs earlier; (2) within two years from the date on		
		which a petition for refund is denied or deemed denied; (3) within 30 days after the date on which		
		the Department mails notice of any denial or revocation of a license, permit, or certificate of title from which the taxpayer is entitled to appeal pursuant to Section 40-2A-8; provided, however, the		
		burden is on the taxpayer to show that the appeal was filed within 30 days of actual notice; (4)		
		within 30 days after the date on which the Department mails notice of a proposed adjustment to a taxpayer's net operating loss deduction or carryover concerning the taxes imposed by Chapters		
		16 or 18 of Title 40; or(5) within 30 days after 5 years from the date a preliminary assessment was		
		entered by the Department that has not been withdrawn or made final by the Department. The notice of appeal must contain the taxpayer's name, address, telephone number, type of tax and		
	Uniform Revenue Procedures -	tax period(s) being appealed, and a brief statement explaining the objection(s) to the Final		
810-14-116	Appeal From Final Assessment.	Assessment. A copy of the Final Assessment should be attached to the notice of appeal. The appeal should be sent to the address specified in the rules promulgated by the Tax Tribunal.	§§40-2A-7(a)(5), 40-2A-7(b)(4)d, , 40-2A-7(b)(0
010 11 1 110		(6) APPEALS DIRECTLY TO CIRCUIT COURT. If the taxpayer chooses to appeal directly to the circuit	3310 277 (4)(3), 10 277 (4)(1)4, 10 277 (4)(J
		court, as provided by applicable statutes, in lieu of an appeal to the Tax Tribunal, the taxpayer may appeal to either the Montgomery County Circuit Court or, if the taxpayer resides or has a		
		principal place of business within Alabama, the circuit court of the Alabama county in which the		
		taxpayer resides or has a principal place of business. The taxpayer must file a written notice of appeal within thirty (30) days of the date the final assessment was mailed or delivered by personal		
		service, whichever occurs earlier, with both the Secretary of the Department and the clerk of the		
	Uniform Revenue Procedures -	circuit court in the county where the appeal is filed. The Department's copy should be sent to the following address: Secretary of the Department, Alabama Department of Revenue, P. O. Box		
040 444 45	Appeal From Final	327001, Montgomery, AL 36132-7001.	5540.04.74.75.40.04.74.74.1.40.04.74.74	
810-14-116	Assessment.	And, the taxpayer must do one of the following: (6)(c) File an irrevocable letter of credit with the circuit court in an amount equal to 125 percent	§§40-2A-7(a)(5), 40-2A-7(b)(4)d, , 40-2A-7(b)(0
		of the amount of the tax, interest, and any penalty shown on the final assessment. The irrevocable		
		letter of credit shall be issued by a financial institution designated as a qualified public depository by the Board of Directors of the SAFE program pursuant to the provisions of Chapter 14A, Title 41,		
	Uniform Revenue Presedure	Code of Ala, 1975. The State of Alabama shall be named the beneficiary of the irrevocable letter of		
	Uniform Revenue Procedures - Appeal From Final	credit. The irrevocable letter of credit shall be conditioned to pay the assessment plus applicable interest and any court costs relating to the appeal. The taxpayer may not issue an irrevocable		
810-14-116	Assessment.	letter of credit for a final assessment entered against the same taxpayer; (6)(d) File a pledge or collateral assignment of securities that constitute eligible collateral under	§§40-2A-7(a)(5), 40-2A-7(b)(4)d, , 40-2A-7(b)(0
		Chapter 14A, Title 41, Code of Ala. 1975, in an amount equal to 200 percent of the amount of the		
	Uniform Revenue Procedures - Appeal From Final	tax, interest, and penalty shown on the final assessment. The pledge or collateral assignment shall be conditioned to pay the assessment plus applicable interest and any court costs relating to the		
810-14-116	Assessment.	appeal;	§§40-2A-7(a)(5), 40-2A-7(b)(4)d, , 40-2A-7(b)(0
		(7) APPEALS TO CIRCUIT COURT FROM A FINAL ORDER OF THE TAX TRIBUNAL JUDGE. Either the taxpayer or the department may appeal to circuit court from a final order issued by the Tax		
		Tribunal Judge by filing a notice of appeal with the Tax Tribunal and with the circuit court within		
		30 days from the date of entry of the final order. Any appeal by the department shall be filed with the circuit court of the county in which the taxpayer resides or has a principal place of business in		
		Alabama. If the taxpayer neither resides in Alabama nor has a principal place of business in		
	Uniform Revenue Procedures -	Alabama, the appeal may be made to the Circuit Court of Montgomery County, Alabama. Any appeal by the taxpayer may be taken to the Circuit Court of Montgomery County, Alabama, or to		
	Appeal From Final	the circuit court of the county in which the taxpayer resides or has a principal place of business in		
810-14-116	Assessment.	Alabama and the taxpayer must do one of the following: (7)(b) Execute a supersedeas bond, which shall be executed by a surety company licensed to do	§§40-2A-7(a)(5), 40-2A-7(b)(4)d, , 40-2A-7(b)(0
		business in Alabama, for 125 percent of the amount stated as due in the final order of the, Tax		
	Uniform Revenue Procedures - Appeal From Final	Tribunal Judge, including tax, interest, and any applicable penalty, payable to the state and conditioned to pay the amount stated in the final order plus applicable interest due the state and		
810-14-116	Assessment.	any court cost relating to the appeal.	§§40-2A-7(a)(5), 40-2A-7(b)(4)d, , 40-2A-7(b)(0
		(7)(c) File an irrevocable letter of credit with the circuit court in an amount equal to 125 percent of the amount stated as due in the final order of the, Tax Tribunal Judge. The irrevocable letter of		
		credit shall be issued by a financial institution designated as a qualified public depository by the		
		Board of Directors of the SAFE program pursuant to the provisions of Chapter 14A, Title 41. The State of Alabama shall be named the beneficiary of the irrevocable letter of credit. The irrevocable		
		letter of credit shall be conditioned to pay the assessment plus applicable interest and any court		
810-14-116	Appeal From Final Assessment.	costs relating to the appeal. The taxpayer may not issue an irrevocable letter of credit as to an appeal by the same taxpayer.	§§40-2A-7(a)(5), 40-2A-7(b)(4)d, , 40-2A-7(b)(0
	Uniform Revenue Procedures -	(7)(d) File a pledge or collateral assignment of securities that constitute eligible collateral under Chapter 14A, Title 41, in an amount equal to 200 percent of the amount stated as due in the final		
	Appeal From Final	order of the, Tax Tribunal Judge. The pledge or collateral assignment shall be conditioned to pay		
810-14-116	Assessment.	the assessment plus applicable interest and any court costs relating to the appeal. (1) If the Department is required to make a refund of a county or municipal tax administered by	§§40-2A-7(a)(5), 40-2A-7(b)(4)d, , 40-2A-7(b)(0
		the Department, the refund shall be made from the taxes currently collected and undistributed		
		from the local government's account with the Department. If the money on hand is insufficient to pay the refund in full, the Department may "accrue future collections" until the amount of the		
		refund can be made. Alternatively, a taxpayer may be allowed to claim a credit on any future		
810-14-117	Taxes Procedure For Refund Of Local	county or municipal returns, up to the amount of refund due. (2) In the case of refunds involving county hazardous waste fees, overpayments shall only be	Act 92-186	0
810-14-117	Taxes	made from current collections until the overpayment is satisfied.	Act 92-186	0
810-14-118	Petitions For Refund Allowed	 Any taxpayer or consumer/purchaser <u>may</u> file a petition for refund of any taxes erroneously paid to the Department. Such petition <u>should</u> include the following: 	Act 92-186	0
		(1)(g) an attachment of any documentation sufficient to provide proof of an erroneous		
810-14-118	Petitions For Refund Allowed	payment.(Examples of documentation <u>may</u> include: invoices, receipts, check copies, accrual records, copies of returns, etc.)	Act 92-186	0
		(2) Any petition for refund providing the foregoing information shall be sufficient to satisfy the		
		statutory time limits for requesting refunds. However, the Department may subsequently require the taxpayer to provide additional information as necessary. An amended tax return reflecting a		
810-14-118	Petitions For Refund Allowed	refund of taxes due shall be considered a petition for refund.	Act 92-186	0
		(3) A petition for refund of public utility tax, sales and use tax, and transient occupancy tax that is equal to twenty-five dollars (\$2500) or more and otherwise satisfies the requirements of		
		paragraphs (1) and (2) shall be processed upon submission. Petitions of refunds of less than		
810-14-118	Petitions For Refund Allowed	twenty-five dollars (\$2500) shall be requested by the taxpayer or consumer/purchaser on an annual basis by either a single petition for refund or multiple combined petitions for refunds.	Act 92-186	0
		(4) In the case of a refund request by a seller, the seller may file a direct petition for refund if the		
		seller remitted in excess of the tax due, but never collected the tax from the consumer/purchaser, or if the seller has previously refunded, credited, or repaid the tax directly to the		
810-14-118	Petitions For Refund Allowed	consumer/purchaser.	Act 92-186	0

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
nate challon	mare besterip tion	(5) In the case of an individual, refunds requested in a petition for refund required to be filed	Statutory Authority	Manutory Restrictions
		annually under the provisions of paragraph (3) shall first be reduced by the amount of the state use tax due to be reported on the individual's income tax return for the calendar year in which the		
810-14-118	Petitions For Refund Allowed	refund is requested. (6) The Department shall develop and make available forms for annual refund petitions required	Act 92-186	0
810-14-118	Petitions For Refund Allowed	to be filed under paragraphs (3) and (4).	Act 92-186	0
	Time Limitations For Filing	(1) A petition for refund must be filed with the Department or an automatic refund pursuant to Section 40-29-71 Code of Ala. 1975, or a credit allowed, within three years from the date the		
810-14-119	Petitions For Refund.	return was filed, or two years from the date of payment of the tax, whichever is later, or, if no return was timely filed, two years from the date of payment of the tax.	§40-2A-7(c)(2), Act 92-186	0
810-14-119		(1)(a) Limit where petition filed within three-year period. If the petition for refund made on a	940-2A-7(c)(2), Act 92-160	Ü
	Time Limitations For Filing	return (or a subsequent amended return) is filed within the three-year period from the date the return is due, the amount of the refund shall not exceed the portion of the tax paid (or deemed		
010 14 1 10	Petitions For Refund.	paid) within that three-year period, plus that amount paid within the period of any extension of time for filing the return.	\$40.34.7/-\/3\\ A-+ 03.40C	0
810-14-119	Time Limitations For Filing	(1)(b) Limit where petition not filed within three-year period. If the petition was not filed within	§40-2A-7(c)(2), Act 92-186	0
810-14-119	Petitions For Refund.	such three-year period, the amount refunded <u>may not</u> exceed the portion of the tax paid within two (2) years before the petition was filed.	§40-2A-7(c)(2), Act 92-186	0
	Time Limitations For Filing	(1)(c) Limit where petition filed for refund/credit of final assessment. A petition for refund or	(1)	
810-14-119	Petitions For Refund.	credit of a final assessment <u>must</u> be filed by the taxpayer within two years from the date the final assessment was paid.	§40-2A-7(c)(2), Act 92-186	0
		(1)(d) In cases involving gasoline, motor fuels, tobacco, and playing cards taxes, certain entities		
		other than the taxpayer who originally paid the taxes to the Department may file a petition for		
	Time Limitations For Filing	refund. These entities include those associations, nonprofit corporations, and organizations who are expressly exempt by the following sections: 40-9-9 through 40-9-13, 40-9-23, 40-17-104, 40-17-		
810-14-119	Petitions For Refund.	122, 40-17-220, 22-51-13, 11-50-412, and 11-88-16, Code of Ala. 1975. In such cases, the petition for refund must be filed within two years from the date of the purchasing invoice for said taxes.	§40-2A-7(c)(2), Act 92-186	0
810-14-115		(2) The return shall be considered as filed on the original due date if the tax is paid or the return	940-2A-7(C)(2), ACT 52-160	0
	Time Limitations For Filing	was actually filed before the original due date. For purposes of this paragraph, the last day prescribed for filing the return or paying the tax shall be determined without regard to any		
810 14 1 10	Petitions For Refund.	extension of time granted the taxpayer. An original return filed after the due date shall be	§40-2A-7(c)(2), Act 92-186	
810-14-119		considered as filed on the original due date for purposes of petitioning for refund. (3) Date of payment. Any tax deducted and withheld at the source during any calendar year under	940-2A-7(c)(2), Act 92-186	0
	Time Limitations For Filing Petitions For Refund.	Section 40-18-71 Code of Ala. 1975, shall, in respect of the recipient of the income from which the tax was withheld, be deemed to have been paid by the taxpayer on the due date of the return,		
810-14-119	r editions for iteration	whether or not timely filed.	§40-2A-7(c)(2), Act 92-186	0
	Time Limitations For Filing	(3)(a) Any amount paid as estimated income tax for any taxable year shall be deemed to have been paid on the last day prescribed for filing the income tax return for the tax year in question,		
810-14-119	Petitions For Refund.	whether or not timely filed. This shall be determined without regard to any extension of time for filing such return.	640 24 7(c)/2) Act 02 196	0
810-14-119		(3)(c) For purposes of this regulation, the date of payment for privilege licenses shall be the date	\$40-2A-7(c)(2), Act 92-186	0
	Time Limitations For Filing Petitions For Refund.	the license was issued by the appropriate probate judge or license issuing official, whether the license was issued for current or delinquent license years. A license date of payment is evidenced		
810-14-119		by the issuing date, which appears on the face of the license. (4) Limitation in case an extension agreement is executed. If an agreement under the provisions of	§40-2A-7(c)(2), Act 92-186	0
		Section 40-2A-7(b)(2)i. Code of Ala. 1975, extending the period for assessment of a tax		
		administered by the Department is made within the period prescribed in paragraph (1) of this regulation for the filing of a petition for credit or refund, then the period within which a petition		
	Time Limitations For Filing	for refund may be filed or a refund may be allowed, or made if no petition is filed, is the period		
810-14-119	Petitions For Refund.	within which the Department may make an assessment pursuant to such agreement or any extension thereof.	§40-2A-7(c)(2), Act 92-186	0
	Time Limitations For Filing Petitions For Refund.	(5) In the case of loss years which began before January 1, 1990, nothing in this regulation shall preclude the application for refund of income taxes pursuant to the provisions of Section 40-18-15		
810-14-119		Code of Ala. 1975, relating to the carryback of a net operating loss deduction.	§40-2A-7(c)(2), Act 92-186	0
		(6) If payments are made after the due date of a return (such as under an extension of time or by examination adjustments), the three-year limitation period prescribed in paragraph (1) of this		
		regulation begins on the date the payments are made, to the extent of those payments. For example, if a taxpayer files his/her calendar year 1988 income tax return on October 15, 1989,		
		under an approved extension and includes a final payment of \$1,000 with the return, a petition		
	Time Limitations For Filing Petitions For Refund.	for refund not in excess of \$1,000 may be filed after April 15, 1992, but before October 15, 1992. Thus, the taxpayer must file the petition for refund within three years of the extension date on		
810-14-119	Limitation With Respect To	which the taxes were paid.	§40-2A-7(c)(2), Act 92-186	0
	Net Operating Loss	(1) If a petition for refund or credit relates to an overpayment of tax attributable to a net		
810-14-120	Carrybacks.	operating loss carryback, then in lieu of the three-year period described in Code of Ala. 1975, Section 40-2A-7(c)(2)a., the period shall be whichever of the following two periods expires later:	Act 92-186	0
	Limitation With Respect To Net Operating Loss	(1)(b) the period which ends with the expiration of the period prescribed in 26 USC Section 6511(c) (relating to an agreement (waiver) extending the period for assessment of tax) within		
	Carrybacks.	which a petition for refund may be filed with respect to the taxable year in which the net		
810-14-120	Limitation With Respect To	operating loss was incurred which resulted in the carryback, except that: (1)(b)(i) with respect to an overpayment attributable to a net operating loss carryback to any year	Act 92-186	0
	Net Operating Loss Carrybacks.	because of a certification issued to the taxpayer under 26 USC Section 317 (the Trade Expansion Act of 1962), the period shall not expire before the expiration of the sixth month following the		
810-14-120	-3.1. poseind.	month in which such certification is issued to the taxpayer, and	Act 92-186	0
	Limitation With Respect To	(1)(b)(ii) with respect to an overpayment attributable to the creation of, or an increase in, a net operating loss as a result of the elimination of the excessive profits by a renegotiation (as defined		
	Net Operating Loss Carrybacks.	in 26 USC Section 1481(a)(1)(A)), the period shall not expire before September 1, 1959 or the expiration of the twelfth month following the month in which the agreement or order for the		
810-14-120		expiration of the twelfth month following the month in which the agreement or order for the elimination of such excessive profits becomes final, whichever is later.	Act 92-186	0
	Procedures If Refunds Granted; Credit Of Refund;	(1) If a petition is granted, or the Department, the Alabama Tax Tribunal, or a court otherwise		
	Payment Of Other Taxes;	determines that a refund is due, the overpayment shall be refunded to the taxpayer by the state,		
810-14-121	Payment Of Interest.	county, municipality, etc. Interest at the rate established by Section 40-1-44 Code of Ala. 1975, will be accrued and included in such refund.	§§40-2A-7(a)(5), 40-2A-4	0
		(2) Whenever any petition for refund is granted, the Department may first credit any overpayment, plus applicable interest, against any other outstanding final tax liabilities due and		
	Procedures If Refunds	owing by the taxpayer. In the case of income taxes, any overpayment shall also be subject to the		
	Granted; Credit Of Refund; Payment Of Other Taxes;	setoff provisions of Code of Ala. 1975, Section 40-18-100, et. seq. Any balance which might then be due to the taxpayer shall be refunded. The taxpayer shall be provided with written notice as to		
810-14-121	Payment Of Interest.	the amount of overpayment, the amount credited for payment to other taxes, and the amount being refunded.	§§40-2A-7(a)(5), 40-2A-4	0
010 14-1-17	1	10	133 10 LA / (U)(U), 40-2A-4	U

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
Rule Citation	Denial Or Revocation Of		Statutory Authority	negulatory nestrictions
	Licenses, Account Numbers, Permits And Certificates	(1)(a) If upon a review and/or investigation of an application for any license, account number, permit, or certificate it is determined that the requested license, account number, permit, or		
	(Including Motor Vehicle	certificate should not be issued, applicants for each license, account number, permit, or certificate		
810-14-122	Certificates Of Title).	shall be notified in writing of the denial of their application by the Department.	§§40-2A-7(a)(5), 40-2A-4	0
	Denial Or Revocation Of Licenses, Account Numbers,			
	Permits And Certificates	(1)(c) The Department <u>may</u> deny the issuance of a motor vehicle license plate by written		
810-14-122	(Including Motor Vehicle Certificates Of Title).	notification, if any one or more of the prerequisites noted in paragraph (b) above has not been met.	§§40-2A-7(a)(5), 40-2A-4	0
	Denial Or Revocation Of	(1)(d) Written notification of a denial shall be by first class mail, U.S. mail with delivery		
	Licenses, Account Numbers, Permits And Certificates	confirmation or U.S. certified mail to the applicant's last known address. This notification shall reference the nature of the denial, state the reason(s) or basis for the denial, and advise the		
	(Including Motor Vehicle	applicant of the right to appeal the denial to the Alabama Tax Tribunal within thirty (30) days from		
810-14-122	Certificates Of Title). Denial Or Revocation Of	the date the notice is mailed.	§§40-2A-7(a)(5), 40-2A-4	0
	Licenses, Account Numbers,	(2)(a) Whenever any license, account number, permit, or certificate is revoked by the		
	Permits And Certificates (Including Motor Vehicle	Department, the holder shall be notified in writing of the revocation. However, the notice of revocation of a designated agent's status or a motor vehicle dealer's regulatory license can be		
810-14-122	Certificates Of Title).	sent electronically pursuant to Section 40-2A-8(c), Code of Ala. 1975.	§§40-2A-7(a)(5), 40-2A-4	0
	Danial Or Bayasatian Of	(2)(d) Written notification of the revocation shall be by first class mail, U.S. mail with delivery		
	Denial Or Revocation Of Licenses, Account Numbers,	confirmation, or certified U.S. mail to the holder's last known address. This notification shall reference the license, account number, permit, or certificate being revoked; state the reason(s)		
	Permits And Certificates	for the revocation; state the effective date of the revocation; and advise the holder of the right to		
810-14-122	(Including Motor Vehicle Certificates Of Title).	appeal the revocation to the Alabama Tax Tribunal within thirty (30) days of the date the notice is mailed.	§§40-2A-7(a)(5), 40-2A-4	0
	Denial Or Revocation Of		33.0 2.0 (2)(0)/ 10 2.0 1	-
	Licenses, Account Numbers, Permits And Certificates	(2)(c) When a revocation results from the written request (e.g., completed business closing form,		
	(Including Motor Vehicle	etc.) of the holder of any license, account number, permit, or certificate, the department shall not		
810-14-122	Certificates Of Title). Denial Or Revocation Of	be required to send written notification of the revocation.	§§40-2A-7(a)(5), 40-2A-4	0
	Licenses, Account Numbers,			
	Permits And Certificates (Including Motor Vehicle	(2)(d) The revocation of any motor vehicle certificate of title or license by the department shall not be final until either the titled owner and lien holder, if any, consent to the revocation or the		
810-14-122	Certificates Of Title).	time for filling an appeal to the Alabama Tax Tribunal has expired.	§§40-2A-7(a)(5), 40-2A-4	0
	Procedures For The Use And			
	Acceptance Of Electronic Signatures Under The Uniform	(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		
	Electronic Transactions Act	requires a signature may be signed with an electronic signature, subject to the following		
810-14-123	(UETA). Procedures For The Use And	requirements and limitations.	Code of Ala. 1975, §40-2A-7(a)(5); Title 8, Ch	0
	Acceptance Of Electronic			
	Signatures Under The Uniform Electronic Transactions Act	(2) A document submitted to the department with an electronic signature <u>must</u> comply with the		
810-14-123	(UETA).	requirements of the UETA.	Code of Ala. 1975, §40-2A-7(a)(5); Title 8, Ch	0
	Procedures For The Use And	(4) All electronic signatures are subject to verification by the department. The department may		
	Acceptance Of Electronic	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		
	Signatures Under The Uniform			
810-14-123	Electronic Transactions Act (UETA).	requirements of the UETA or has reason to suspect that the electronic signature was not affixed by the person purporting to sign the document.	Code of Ala. 1975, §40-2A-7(a)(5); Title 8, Ch	0
	Procedures For The Use And			
	Acceptance Of Electronic Signatures Under The Uniform			
	Electronic Transactions Act	(7) The department <u>may</u> , by rule, provide more specific requirements for the electronic filing or		
810-14-123	(UETA). Procedures For The Use And	signing of a document or class of documents.	Code of Ala. 1975, §40-2A-7(a)(5); Title 8, Ch.	0
	Acceptance Of Electronic			
	Signatures Under The Uniform Electronic Transactions Act	(8) The department <u>may</u> , by rule, exclude a document or a class of documents from submission		
810-14-123	(UETA).	with an electronic signature.	Code of Ala. 1975, §40-2A-7(a)(5); Title 8, Ch	0
	Procedures For The Use And Acceptance Of Electronic			
	Signatures Under The Uniform			
010 14 1 22	Electronic Transactions Act	(9) Any document distributed or issued by the department that <u>must</u> be signed by a department	Codo of Alo 1075 \$40.34 7/-\/5\ Titl 3.50	
810-14-123	(UETA).	official or employee <u>may</u> be signed with an electronic signature. (1)(a) Except as provided in paragraph (b), a lien arising under §40-1-2 or §40-29-20 may not be	Code of Ala. 1975, §40-2A-7(a)(5); Title 8, Ch	0
040 44 4 2 :	Dropper Time - T - Fill - T - 1	filed by the department in accordance with the provisions of 40-1-2(c) and 40-29-22 until an	6640444042402474	
810-14-124	Proper Time To File A Tax Lien	assessment becomes final and is no longer subject to appeal. (1)(b) This rule shall not apply if the Commissioner has made a finding under §40-29-23(a) that	§§40-1-1, 40-1-2, 40-2A-7, 40-29-20, 40-29-2	0
		collection of the delinquent tax giving rise to the lien is in jeopardy or to the filing of liens for		
810-14-124	Proper Time To File A Tax Lien	jeopardy assessments entered under §40-29-90 or § 40-29-91. The circumstances under which a lien is filed prior to a final assessment must be documented by the department.	§§40-1-1, 40-1-2, 40-2A-7, 40-29-20, 40-29-2	0
	,	(1) SCOPE. This regulation establishes a procedure whereby third parties may be given information	25 20, 40 25 20, 40 25 20, 40 25 20	0
	Release Of Lien Information	regarding the amount required to release the state tax lien. It further provides for the release of such information to purchasers and sellers of properties, and their agents, on which a state tax		
810-14-125	To Third Parties	lien has attached.	Act 92-186	0
		(2)(a) Third parties. Any entity or individual which holds a lien on real or personal property of the taxpayer which competes with any lien held by the Department. Such third parties may include		
		mortgagees, the Internal Revenue Service, judgment creditors, and other holders or prospective		
		holders of a security interest in property of the taxpayer. Third parties may also mean any		
	Release Of Lien Information	purchaser, closing attorney, escrow agent, or real estate agent who is a party to a transaction in which the real or personal property of a taxpayer is being transferred subject to the Department's		
810-14-125	To Third Parties	lien.	Act 92-186	0
	1	<u>[</u>		
	Release Of Lien Information	(4)(a) Whenever any third party wishes to secure information regarding an outstanding tax lien he		
810-14-125	To Third Parties	(4)(a) Whenever any third party wishes to secure information regarding an outstanding tax lien, he <u>shall</u> provide the Department with a written or verifiable electronic request for the information.	Act 92-186	0
	To Third Parties Release Of Lien Information	 shall provide the Department with a written or verifiable electronic request for the information. (4)(b) Each written or verifiable electronic request made by a third party must specify the 		-
810-14-125 810-14-125	To Third Parties	<u>shall</u> provide the Department with a written or verifiable electronic request for the information.	Act 92-186 Act 92-186	0
	To Third Parties Release Of Lien Information To Third Parties	 shall provide the Department with a written or verifiable electronic request for the information. (4)(b) Each written or verifiable electronic request made by a third party <u>must</u> specify the following: (4)(c) Whenever it is determined that the withholding of such information pending receipt of a written or verifiable electronic request will impair the ability of the taxpayer to close a transaction 		-
	To Third Parties Release Of Lien Information	 shall provide the Department with a written or verifiable electronic request for the information. (4)(b) Each written or verifiable electronic request made by a third party <u>must</u> specify the following: (4)(c) Whenever it is determined that the withholding of such information pending receipt of a 		-

				# of Discretionary
Rule Citation	Short Description Release Of Information	Regulatory Text (4)(a) A seller of a business or stock of goods subject to the provisions of Section 40-23-25, 40-23-	Statutory Authoity	Regulatory Restrictions
	Necessary To Comply With	82, or 40-12-224 Code of Ala. 1975, may obtain a certificate from the Department within 30 days		
	Sections 40-23-25, 40-23-82,	of the date he sold his business or stock of goods showing that all taxes have been paid or that no		
810-14-126	and 40-12-224, Code Of Ala. 1975.	taxes are due. The certificate may be furnished to the seller upon payment of all taxes which have accrued prior to the date of the sale.	§40-2A-10, Act 92-186	
810-14-126	Release Of Information	(4)(b) A purchaser of a business or stock of goods subject to the provisions of Section 40-23-25, 40-		0
	Release Of Information			
	Necessary To Comply With Sections 40-23-25, 40-23-82,	(4)(b)(1) Whenever a purchaser wishes to secure information in order to comply with the		
	and 40-12-224, Code Of Ala.	provisions of Sections 40-23-25, 40-23-82, and/or 40-12-224, Code of Ala. 1975, the purchaser		
810-14-126	1975.	shall provide the Department with a written or verifiable electronic request for the information.	§40-2A-10, Act 92-186	0
810-14-126	Release Of Information	(4)(b)(2) Each written or verifiable electronic request made by a purchaser shall provide the	§40-2A-10, Act 92-186	0
	Release Of Information Necessary To Comply With	(4)(b)(3) The Department reserves the right to deny any request for information when it has not been adequately established to the Department's satisfaction that the requesting party has a		
	Sections 40-23-25, 40-23-82,	legitimate need for the requested information. The Department may contact the seller of a		
010 14 1 26	and 40-12-224, Code Of Ala. 1975.	business or stock of goods to establish the legitimacy of the requesting party's request for	540 24 40 4 40 400	
810-14-126 810-14-126	Release Of Information	information. (4)(c) If the taxes are not current, the Department may issue the purchaser or seller a "Certificate	§40-2A-10, Act 92-186 §40-2A-10, Act 92-186	0
		(4)(d) In the event the Department learns, or otherwise has reason to believe that a business or		
	Release Of Information Necessary To Comply With	stock of goods has been sold and that the purchaser has not complied with the provisions of Sections 40-23-25, 40-23-82, or 40-12-224, Code of Ala. 1975, the Department may make a		
	Sections 40-23-25, 40-23-82,	demand for payment, and, if not paid, enter an assessment against the successor. Any demand or		
	and 40-12-224, Code Of Ala.	assessment so entered shall clearly identify the successor as such, as well as the previous business		
810-14-126	1975.	entity.	§40-2A-10, Act 92-186	O
810-14-126	Release Of Information	(4)(e) Any disclosure of amounts of tax due made by the Department to a business entity that is (1) SCOPE. Safeguarding state tax return information is critical. All tax returns, forms, and	§40-2A-10, Act 92-186	0
		supporting documents filed with the department, are confidential. Specific information filed with		
1		the department relating to a taxpayer is not public information. Return information use is		
1	General Disclosure And Exchange Of Information	restricted solely for the purpose of tax administration, collection, and enforcement purposes and access shall only be allowed to employees of the department and authorized persons as defined in		
810-14-129	Guidelines.	this rule.	§§40-2A-7(a)(5), 40-2A-10	
810-14-129	General Disclosure And	(1)(c)(1) "Return information" does not include statistical information, nor does it include	§§40-2A-7(a)(5), 40-2A-10	0
1	General Disclosure And Exchange Of Information	(3) <u>Procedure</u> . An agreement to allow inspection of tax returns and return information or an exchange of tax returns and return information <u>must</u> be approved by the Commissioner or their		
810-14-129	Guidelines.	delegate.	§§40-2A-7(a)(5), 40-2A-10	0
810-14-129	General Disclosure And	(3)(a) An agreement <u>may</u> provide for the inspection or exchange of information for a specific	§§40-2A-7(a)(5), 40-2A-10	0
	General Disclosure And			
810-14-129	Exchange Of Information Guidelines.	(3)(b) Requests for tax returns or return information by authorized persons <u>must</u> be either in writing or by verifiable electronic means and <u>must</u> indicate, if ascertainable, the following:	§§40-2A-7(a)(5), 40-2A-10	0
810-14-129	General Disclosure And	(3)(c) Any agreement approved by the Commissioner or their delegate shall be valid for the term	§§40-2A-7(a)(5), 40-2A-10	0
	General Disclosure And			
810-14-129	Exchange Of Information Guidelines.	(3)(d) All agreements entered into by the Commissioner or their delegate pursuant to this rule shall be available for public inspection in the Disclosure Officer's office.	§§40-2A-7(a)(5), 40-2A-10	0
810-14-129	General Disclosure And	(3)(e) Inspection of income tax returns, forms, and supporting documents by county and municipal		0
		(3)(f) Authorized persons accessing tax returns, forms, and supporting documents through the		
		department must sign a Nonemployee Confidentiality and Disclosure Statement acknowledging		
		the department's confidentiality statute provisions and a copy of the signed Nonemployee Confidentiality and Disclosure Statement shall be kept on file with the department. Authorized		
		persons allowed to receive or disclose tax information under an exchange of information		
	0 10:1	agreement with the department must sign a Nonemployee Disclosure and Exchange Statement		
	General Disclosure And Exchange Of Information	acknowledging the department's confidentiality statute provisions. A copy of the signed Nonemployee Disclosure and Exchange Statement must be kept on file with the state, county, or		
810-14-129	Guidelines.	municipal governmental agency.	§§40-2A-7(a)(5), 40-2A-10	0
810-14-129	General Disclosure And	(3)(g) The department may issue a certificate of compliance to a requesting person with respect to	§§40-2A-7(a)(5), 40-2A-10	0
	General Disclosure And	(3)(h) Inspection of third party records in possession of the department through subpoena or other legal means by persons other than employees or agents of the department is prohibited,		
	Exchange Of Information	except upon order of a court, issuance of an IRS summons, or with the consent of the third party		
810-14-129	Guidelines.	which supplied the records to the department in compliance with its subpoena.	§§40-2A-7(a)(5), 40-2A-10	0
810-14-129	General Disclosure And Penalty For Failure To Timely	(3)(i) If any employee or agent of the department discloses any tax return information, including (1)(a) The provisions contained herein shall govern the application of the Failure to Timely Pay	§§40-2A-7(a)(5), 40-2A-10	0
810-14-130	Pay Tax	penalty to all taxes administered by the department, except for:	§40-2A-11(b), Act 92-186	0
810-14-130	Penalty For Failure To Timely	(1)(b) This penalty shall be applied to the net tax liability (tax amount shown due on a return less		0
810-14-130	Penalty For Failure To Timely Pay Tax	(1)(c) This penalty <u>shall</u> also be applied to tax due in a "Notice and Demand" notification sent to a taxpayer.	§40-2A-11(b), Act 92-186	
510 1 1 -130	Penalty For Failure To Timely	(3) PENALTY PROVISIONS. The Failure to Timely Pay Penalty shall be calculated on annual returns	3.0 EU TIÍNÍ, UCC 35-100	
810-14-130	Pay Tax	differently from monthly or quarterly returns, as follows:	§40-2A-11(b), Act 92-186	0
810-14-130	Penalty For Failure To Timely	(3)(a)(1) In the event a taxpayer fails to pay the tax shown as due on an annual return on or before (3)(a)(2) In the event a taxpayer fails to pay any amount of tax required to be shown on an annual	§40-2A-11(b), Act 92-186	0
		return within 30 calendar days from the date of the first notice and demand, as defined in		
		paragraph (2)(b), a penalty of 1 percent of the amount of tax due per month or 1 percent of the		
		tax for each fraction of a month thereof, shall be added. However, this penalty shall not exceed 25 percent of the tax. For example, where a taxpayer receives a notice and demand on June 1, for tax		
	Penalty For Failure To Timely	which was required to be shown on a return, but was not so shown, a penalty of 4 percent of the		
810-14-130	Pay Tax	unpaid tax plus interest will be added if the tax remains unpaid until October 16.	§40-2A-11(b), Act 92-186	0
		(3)(b)(1) In the event the taxpayer fails to pay the tax shown due on a monthly or quarterly return		
1		on or before the due date prescribed for the payment of the tax, a penalty of 10 percent of the amount of the tax not paid on or before the due date shall be added. For any tax for which no		
1	Penalty For Failure To Timely	return is required until an event triggers a liability, there shall be a penalty of 10 percent of the tax		
810-14-130 810-14-130	Pay Tax Penalty For Failure To Timely	not paid on or before the due date. (3)(b)(2) In the event the taxpayer fails to pay any amount of tax required to be shown on a	§40-2A-11(b), Act 92-186	0
610-14-15U	renaity for railure to firmely	(5) The "Failure to Timely Pay" penalty <u>may</u> be waived in whole or in part by the Department upon	§40-2A-11(b), Act 92-186	0
1	Penalty For Failure To Timely	a determination of "reasonable cause" following the guidelines in Rule 810-14-133.01, entitled		
810-14-130	Pay Tax	Assessment and Waiver of Civil Penalties.	§40-2A-11(b), Act 92-186	0
810-14-130.01	Penalty For Failure To Timely File Tax	(1)(b) Returns that indicate no tax is due; on or before the statutory due date (determined with regard to any extensions of time for filing), a failure to file penalty shall be imposed.	§40-2A-7(a)(5)	0
810-14-130.01	Penalty For Failure To Timely	(2) The failure to file penalty shall equal the greater of:	\$40-2A-7(a)(5)	0
	Penalty For Failure To Timely	(4) The "failure to timely file" penalty <u>may</u> be waived in whole or in part by the Department upon		
810-14-130.01	File Tax	a showing by the taxpayer of "reasonable cause" as delineate in Rule 810-14-133.01. (1) If any part of an underpayment of any tax is due to negligence or disregard of rules and	§40-2A-7(a)(5)	0
1	Benalty For Underpayment	regulations, but without intent to defraud, a 5 percent penalty on the underpayment attributable		
810-14-131	Due To Negligence	to negligence or disregard shall be added.	Act 92-186	0
810-14-131	Benalty For Underpayment	(2) The "negligence" penalty <u>may</u> be imposed for, but is not limited to, the following situations:	Act 92-186	0
810-14-131	■enalty For Underpayment Due To Negligence	(3) The following are examples of situations in which the negligence penalty shall not be imposed:	Act 92-186	0
		- Organization of mithodelia		

n 1 en 11	Chart Bearinting			# of Discretionary
Rule Citation	Short Description	Regulatory Text (1) Any person who willfully filed a false or fraudulent return shall be assessed for the amount of	Statutory Authoity	Regulatory Restrictions
		tax as determined by the Department from the best available information with respect to such		
	Penalty For Underpayment	taxpayer. To the amount of tax due, the Department shall add a penalty in an amount equal to 50 percent of that portion of such underpayment which is attributable to fraud. This penalty is in lieu		
810-14-132	Due To Fraud.	of all other civil penalties. (2) The term "fraud" shall include instances where there is intentional wrongdoing, usually	Act 92-186	0
810-14-132	Penalty For Underpayment Penalty For Underpayment	(2) The term traud shall include instances where there is intentional wrongdoing, usually	Act 92-186	0
810-14-132	Due To Fraud.	(3) The fraud penalty <u>may</u> be imposed for, but is not limited to, the following situations:	Act 92-186	0
810-14-133 810-14-133	Penalty For Frivolous Return Penalty For Frivolous Return	(1) A "frivolous return" penalty of up to \$250 may be imposed if any return: (1)(a) does not contain information on which the substantial correctness of the self-assessment	Act 92-186 Act 92-186	0
810-14-133 810-14-133	Penalty For Frivolous Return Penalty For Frivolous Return	(2) The frivolous return penalty <u>may</u> be imposed for, but is not limited to, the following situations: (3) The "frivolous return" penalty <u>may not</u> be imposed in the following situations:	Act 92-186 Act 92-186	0
810-14-133.01	Assessment And Waive Of	(2)(a) The Department may not assess civil penalties in instances in which the taxpayer acted in	§40-2A-11(h)	0
	Assessment And Waive Of	(2)(b) The Department may not assess civil penalties when, as the result of a change in regulations, change in law, or court decision, it makes adjustments to a tax return(s) for a prior		
810-14-133.01	Civil Penalties	year(s) resulting in additional tax liability.	§40-2A-11(h)	0
		(2)(c) The Department may not assess civil penalties when, as the result of a change in regulations, change in law, or court decision, it realizes that a tax return(s) should have been filed in a previous		
		year(s); and the taxpayer voluntarily files the return(s) and pays the tax liability prior to being		
810-14-133.01	Assessment And Waive Of Civil Penalties	contacted by the Department or the taxpayer files the return(s) and pays the tax liability after notification.	§40-2A-11(h)	0
810-14-133.01	Assessment And Waive Of	(3)(a) If the Department assesses civil penalties, such Civil penalties shall be waived upon a	§40-2A-11(h)	0
	Assessment And Waive Of	(3)(a)(1) The taxpayer's written request for waiver of civil penalties <u>should</u> outline the "reasonable cause" basis of the request for waiver. The following events are sufficient to constitute		
810-14-133.01	Civil Penalties	"reasonable cause":	§40-2A-11(h)	0
		(3)(a)(3) The taxpayer's written request for waiver of civil penalties should be made to the supervisor of the appropriate assessing section or division. The written request for waiver of civil		
	Assessment And Waive Of	penalties should be attached to an audit or tax return when it is presented to the supervisor for		
810-14-133.01 810-14-133.01	Civil Penalties Assessment And Waive Of	assessment proceedings or when the audit is paid. (3)(a)(4) Appeals made to the Administrative Law Division solely involving a request for penalty	§40-2A-11(h) §40-2A-11(h)	0
		(1) Interest shall be added to any tax or other amount due the Department which is not paid by		
810-14-134	Interest On Underpayment Of Tax.	the due date. Interest on any delinquency <u>shall</u> be charged from the due date of the tax, except for the following:	Act 92-186	0
010 11 1.01		(1)(a) interest on delinquent license taxes levied under Code of Ala. 1975, Chapter 12 of Title 40,	7 KC 32 100	
810-14-134	Interest On Underpayment Of Tax.	<u>shall</u> be charged from the delinquent date as provided in <u>Code of Ala. 1975</u> , subsection (e) of Section 40-12-10;	Act 92-186	0
810-14-134	Interest On Underpayment Of		Act 92-186	0
810-14-134	Interest On Underpayment Of Tax.	(1)(c) interest on the freight lines and equipment companies tax levied in <u>Code of Ala. 1975</u> , Section 40-21-52, <u>shall</u> be charged from the delinquent date thereof.	Act 92-186	0
010 14 1 .54	Interest On Underpayment Of	(2) Interest shall be computed based on the underpayment rate established by the Secretary of	ACC 32 100	Ü
810-14-134	Tax.	the Treasury from time to time under the authority of 26 USC Section 6621. (3) In determining the last date prescribed for payment, any extension of time granted for	Act 92-186	0
		payment of tax or any other amount due shall be disregarded. The granting of an extension of		
810-14-134	Interest On Underpayment Of Tax.	time for filing a return does not relieve the taxpayer from liability for the payment of interest thereon during the period of the extension.	Act 92-186	0
810-14-154	Interest On Underpayment Of	For "large corporate underpayment" as defined in I.R.C. Sec. 6621, the interest rate on	ACC 92-100	0
810-14-134.01	Tax-Large Corporations.	underpayment <u>shall</u> be as prescribed by I.R.C. Sec. 6621(c)(1). (1) The Department <u>shall</u> pay interest on any refund computed from the date of overpayment to	§40-1-44, and Internal Revenue Code 26 U.S.	. 0
810-14-135	Interest On Refunds	the Department, except as follows:	Act 92-186	0
910 14 1 2E	Interest On Refunds	(1)(a) Interest on a refund resulting from a net operating loss carryback shall be computed from the date the claim (amended return) giving rise to the refund is filed.	Act 92-186	0
810-14-135	interest on Relatios	(1)(b) Interest on a refund of any income tax previously paid through withholding or estimated	ACT 92-100	0
		payments, including a refund of such tax resulting from a net operating loss carryover deduction, shall be paid beginning 90 days after the due date of the return for which the refund is claimed, or		
810-14-135	Interest On Refunds	the date such return is actually filed, whichever is later.	Act 92-186	0
810-14-135	Interest On Refunds	(2) Interest shall not be paid on any overpayment of the following taxes: (1) It is the policy of this State to prohibit any arrangement between the Department of Revenue,	Act 92-186	0
		a county, a municipality, or any other taxing authority within the State and a private auditing firm		
	Government Contract For Examination Of Taxpayer's	for the examination of a taxpayer's books and records, if the firm's compensation is determined, in whole or in part, by the amount of taxes assessed or collected. Any arrangement whereby the		
	Records Where Compensation	private auditing firm agrees or has an understanding with the taxing authority that all or a part of		
	Contingent Upon Tax, Interest, Etc. Assessed Or	the firm's compensation otherwise payable will be waived or otherwise not paid if there is no assessment or no collection of tax or if less than a certain amount is assessed and/or collected is		
810-14-136	Collected.	prohibited.	§40-2A-6	0
810-17-101	Economic Tax Incentives	(2) Definitions For purposes of this rule those terms shall be defined as follows:	\$40.24.7/a\/E\ and Act 2016.290	0
810-17-101	Reporting	(2) Definitions. For purposes of this rule, these terms shall be defined as follows: (3) Reporting Requirements. Each Economic Tax Incentive shall be reported separately. If more	§40-2A-7(a)(5), and Act 2016-389	0
		than one State Agency is required to file a report on the same Economic Tax Incentive, the report		
		shall be prepared collaboratively, by such State Agencies. If such State Agency does not know or cannot determine the answer to any of the information requested, the State Agency should state		
		that the answer is unknown and further state whether it is unknown because the underlying		
	Economic Tax Incentives	source data does not exist or because the State Agency lacks the expertise to provide the data. Each State Agency that administers a Tax Incentive shall prepare and submit an annual report to		
810-17-101	Reporting	the Legislature regarding the Tax Incentive based on the following format and criteria:	§40-2A-7(a)(5), and Act 2016-389	0
		(3)(a) Section One shall encompass the purpose of the Economic Tax Incentive and shall report whether or not each Economic Tax Incentive has been successful in meeting the purpose for		
		which it was enacted, in particular, whether each Economic Tax Incentive benefits those originally		
810-17-101	Economic Tax Incentives Reporting	intended to be benefited, and if not, those who have benefited. This shall include, but is not limited to:	§40-2A-7(a)(5), and Act 2016-389	0
		(3)(a)(1) A description of the Tax Incentive. The description shall include the initial statement of		
		purpose of the Tax Incentive as provided for in the enabling legislation, the name(s) of the agency administering the Tax Incentive, a description of the Tax Incentive and how it is calculated or		
	Economic T	awarded, the history of the Tax Incentive which shall include when and under what authority the		
810-17-101	Economic Tax Incentives Reporting	Tax Incentive was created, including any amendments to the statute and any departmental rules associated with the Tax Incentive;	§40-2A-7(a)(5), and Act 2016-389	0
		(3)(a)(3) A description of the intended beneficiaries of the Tax Incentive, including any tax types to	1717	
	Economic Tax Incentives	which the Tax Incentive applies to or is designated. This description shall include the activities the Tax Incentive is intended to promote and the effectiveness of the Tax Incentive in promoting		
810-17-101	Reporting	those activities. Describe how and why such recipients benefit from such Tax Incentive.	§40-2A-7(a)(5), and Act 2016-389	0
		(3)(b) Section Two shall encompass the impact of the Economic Tax Incentive and shall report whether or not the state receives a positive return on investment, specifically the direct and		
		indirect impact on state and local tax revenues, from the business or industry for which the		
810-17-101	Economic Tax Incentives Reporting	Economic Tax Incentive is intended to benefit and any other economic benefits produced by such Tax Incentive. If applicable, this shall include, but is not limited to:	§40-2A-7(a)(5), and Act 2016-389	n
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Rule Citation	Short Description	Regulatory Text		Discretionary Ilatory Restrictions
	Economic Tax Incentives	(3)(b)(11) Provide an estimate of the indirect economic activity stimulated by the Tax Incentive.		·
810-17-101	Reporting	This shall include an estimate of any tax benefits that have been sourced outside of Alabama; and	§40-2A-7(a)(5), and Act 2016-389	0
		(3)(c) Section Three shall encompass the economic results of each Economic Tax Incentive, taking into account the extent to which the Tax Incentive successfully changes business behavior, and		
	Economic Tax Incentives	the unintended or inadvertent effects, benefits, or harm caused by the Economic Tax Incentive, including whether the Economic Tax Incentive conflicts with other state laws or regulations. This		
810-17-101	Reporting	shall include, but is not limited to: (4) The Department shall, when available and upon written request, provide State Agencies, the	§40-2A-7(a)(5), and Act 2016-389	0
		total amount of Tax Incentives claimed, number of taxpayers claiming the Tax Incentives, calendar		
		year for which the Tax Incentives are claimed and any other information needed in preparing the report. State Agencies must submit the request by November 1 of each year, beginning in 2017.		
		The Department shall notify the State Agency in a timely manner if such Tax Incentive information is not available. The tax information shall be provided to the State Agency in the aggregate to		
810-17-101	Economic Tax Incentives Reporting	protect the confidentiality of the taxpayers provided for under Section 40-2A-10, Code of Ala. 1975.	§40-2A-7(a)(5), and Act 2016-389	0
010 17 1 101	reporting	(5) Economic Tax Incentive Reports shall be submitted no later than the second Legislative day of	3 10 27. 7(4)(3), 41.4 76. 2010 303	Ÿ
		each Regular Session beginning in the 2018 Regular Session of the Legislature and each year thereafter. Such reports shall be provided to the Clerk of the House of Representatives and		
810-17-101	Economic Tax Incentives Reporting	Secretary of the Senate with a copy to the Legislative Fiscal Office and the Alabama Department of Revenue.	§40-2A-7(a)(5), and Act 2016-389	0
		(6) The Department shall prepare, beginning with the 2018 Regular Session of the Legislature, a four-year schedule of all the Economic Tax Incentives to be reported. Each State Agency must		
		provide the Department with a list of Tax Incentives it administers, the name of the administering		
	Economic Tax Incentives	agency(ies), the statutory authority authorizing the Tax Incentive, the effective date and expiration date, if applicable of each Tax Incentive. The list shall be provided to the Department		
810-17-101	Reporting	prior to January 1, 2018, and every fourth year thereafter. (4) Proration of Deductions.In most cases, an allowable deduction of a taxpayer will be applicable	§40-2A-7(a)(5), and Act 2016-389	0
		to only the business income arising from a particular trade or business or to a particular item of nonbusiness income. In some cases, an allowable deduction may be applicable to business income		
		or several items of nonbusiness income. In such cases, the deduction shall be prorated among those items of nonbusiness income in a manner which fairly distributes the deduction among the		
		classes of income to which it is applicable. Any allowable deduction that is applicable both to		
810-27-101	Multistate Tax Compact Rule Definitions	business and nonbusiness income of the taxpayer shall be prorated to each class of income in determining income subject to tax as provided below:	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0
		(4)(a) Interest expense shall be prorated to nonbusiness assets by multiplying total interest expense by the ratio of average cost of the nonbusiness assets to the average cost of the total		
810-27-101	Multistate Tax Compact Rule Definitions	assets. If any assets were acquired with stock of the taxpayer's corporation, the value of such assets to the extent attributed to the taxpayer's stock shall be excluded from the computations.	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0
810-27-101		(4)(b) Other Expenses . Other type expenses applicable both to business and nonbusiness income	9940-2A-7(a)(3), 40-10-37, 40-27-1	0
810-27-101	Multistate Tax Compact Rule Definitions	<u>shall</u> be prorated in such a manner as to equitably assign such expenses to business or nonbusiness categories, as appropriate.	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0
	Multistate Tax Compact Rule	(4)(c) Year to year consistency. In filing returns with this state, if the taxpayer departs from or modifies the manner of prorating any such deduction used in returns for prior years, the taxpayer		
810-27-101	Definitions	shall disclose in the return for the current year the nature and extent of the modification. (4)(d) State to state consistency. If the returns or reports filed by a taxpayer with all states to	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0
	Marikistata Tan Casasa t Bula	which the taxpayer reports under Article IV of this Compact or the Uniform Division of Income for		
810-27-101	Multistate Tax Compact Rule Definitions	Tax Purposes Act or §40-27-1.1, are not uniform in the application or proration of any deduction, the taxpayer shall disclose in its return to this state the nature and extent of the variance.	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0
		(2)(b) Apportionment. If the business activity in respect to any trade or business of a taxpayer occurs both within and without this state, and if by reason of such business activity the taxpayer is		
	Application Of Apportionment	taxable in another state, the portion of the net income (or net loss) arising from such trade or business which is derived from sources within this state shall be determined by apportionment in		
810-27-102	And Allocation Application Of Apportionment	accordance with §40-27-1, Code of Ala. 1975. (2)(b) Allocation . Any taxpayer subject to the taxing jurisdiction of this state shall allocate all of its	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0
810-27-102	And Allocation	nonbusiness income or loss within or without this state in accordance with §40-27-1.	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0
		(2)(c) Public utility election. If a taxpayer has income from business activity as a public utility which is not permitted to allocate and apportion net income pursuant to §40-27-1, Code of Ala. 1975,		
		but derives more than 50 percent of income from business activities otherwise subject to this rule, the taxpayer may elect, with a timely filed original return, to allocate and apportion the entire net		
		income as provided for in §40-27-1, Code of Ala. 1975. The taxpayer must determine "business income" in accordance with, §40-27-1.1, Code of Ala. 1975. If a taxpayer engaged in multistate		
	Application Of Apportionment	business does not elect the reporting option available in this subparagraph or is not eligible to make the election then the taxpayer shall use separate (direct) accounting to determine income		
810-27-102	And Allocation	earned in this state.	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0
		(3) Consistency and Uniformity in Reporting: Year to year consistency. In filing returns with this state, if the taxpayer departs from or modifies the manner in which income has been classified as		
810-27-102	Application Of Apportionment And Allocation	business income or nonbusiness income in returns for prior years, the taxpayer shall disclose in the return for the current year the nature and extent of the modification.	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0
		(1) All business income of the taxpayer shall be apportioned to this state by use of the apportionment formula set forth in Code of Ala. 1975, §40-27-1, §40-27-1, Article IV.9, as		
810-27-109	Apportionment Formula	amended.	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0
		(2) For taxpayers with a business interest in an unincorporated entity (e.g., partnership,		
810-27-109	Apportionment Formula	unincorporated joint-venture, limited liability company taxed as a partnership, etc.), the apportionment formula shall include the pro rata share of the unincorporated entity's factor data.	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0
810-27-109	Apportionment Formula	(3) For taxable years beginning on or after January 1, 2021, all business income shall be apportioned to this state by multiplying the income by the sales factor.	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0
		(4) For taxable years beginning before January 1, 2021, the elements of the apportionment formula include the property factor, the payroll factor and the sales factor. If any factor is not		
		utilized in the production of business income, it shall be eliminated, and the denominator reduced		
		accordingly. The taxpayer may request, or the Commissioner may require, the use of a replacement factor in lieu of the eliminated factor where appropriate as provided for in §40-27-1,		
810-27-109	Apportionment Formula	Article IV.18 and any rules promulgated thereunder.	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0
810-27-109	Apportionment Formula	(4)(a)(1) EXAMPLE: Company A is a multistate entity which does business both within and without of Alabama. Company A shall apportion its income using the apportionment formula as follows:	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0
810-27-109	Apportionment Formula	(4)(a)(1) Company A must compute its apportionment formula as follows:	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0
		(4)(a)(2) EXAMPLE: Company B is a multistate entity which does business both within and without of Alabama. Company B has property and sales within Alabama but does not have any payroll		
810-27-109	Apportionment Formula	within Alabama. Therefore, Company B shall eliminate the payroll factor and reduce the denominator. Company B shall apportion its income by doing the following:	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0
810-27-109	Apportionment Formula	(4)(a)(2) Company B <u>must</u> compute its apportionment formula as follows:	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (1) Property Factor: In General. The property factor of the apportionment formula for each trade	Statutory Authoity	Regulatory Restrictions
		or business of the taxpayer shall include all real and tangible personal property owned or rented		
		by the taxpayer and used during the tax period in the regular course of the trade or business. The		
		term "real and tangible personal property" includes land, buildings, machinery, stocks of goods, equipment, and other real and tangible personal property used in connection with the production		
		of business income but does not include coin or currency. Property used in connection with the		
		production of nonbusiness income shall be excluded from the property factor. Property used both in the regular course of the taxpayer's trade or business and in the production of nonbusiness		
		income shall be included in the factor only to the extent that the property is used in the regular		
		course of the taxpayer's trade or business. The method of determining that portion of the value to be included in the factor will depend upon the facts of each case. The property factor shall include		
810-27-110	Property Factor.	the average value of property includable in the factor.	§§40-2A-7(a)(5), 40-18-57	0
		(2) Property Factor: Property Used for the Production of Business Income. Property shall be		
		included in the property factor if it is actually used or is available for or capable of being used during the tax period in the regular course of the trade or business of the taxpayer. Property held		
		as reserves or standby facilities or property held as a reserve source of materials shall be included		
		in the factor. For example, a plant temporarily idle or raw material reserves not currently being processed are includable in the factor. Property or equipment under construction during the tax		
		period, (except inventoriable goods in process) shall be excluded from the factor until such		
		property is actually used in the regular course of the trade or business of the taxpayer. If the property is partially used in the regular course of the trade or business of the taxpayer while		
		under construction, the value of the property to the extent used shall be included in the property		
		factor. Property used in the regular course of the trade or business of the taxpayer shall remain in		
		the property factor until its permanent withdrawal is established by an identifiable event such as its conversion to the production of nonbusiness income, its sale, or the lapse of an extended		
		period of time (normally, five years) during which the property is no longer held for use in the		_
810-27-110	Property Factor.	trade or business. (3)(a) Year to year consistency. In filing an Alabama return, if the taxpayer departs from or	§§40-2A-7(a)(5), 40-18-57	0
		modifies the manner of valuing property or of excluding property from or including property in the		
810-27-110	Property Factor.	property factor used in returns for prior years, the taxpayer shall disclose in the Alabama return for the current year the nature and extent of the modification.	§§40-2A-7(a)(5), 40-18-57	0
510 27 1 .10	sperty ractor.	(3)(b) State to state consistency. If the returns or reports filed by the taxpayer with all states to	33.3 21.7 (a)(3)) TO 10 37	0
		which the taxpayer reports under the Multistate Tax Compact or the Uniform Division of Income for Tax Purposes Act are not uniform in the valuation of property and in the exclusion of property		
		from or the inclusion of property in the property factor, the taxpayer shall disclose in its return to		
810-27-110	Property Factor.	Alabama the nature and extent of the variance.	§§40-2A-7(a)(5), 40-18-57	0
		(4) Property Factor: Numerator. The numerator of the property factor shall include the average value of the real and tangible personal property owned or rented by the taxpayer and used in		
		Alabama during the tax period in the regular course of the trade or business of the taxpayer.		
		Property in transit between locations of the taxpayer to which it belongs shall be considered to be at the destination for purposes of the property factor. Property in transit between a buyer and		
		seller which is included by a taxpayer in the denominator of its property factor in accordance with		
		its regular accounting practices shall be included in the numerator according to the state of destination. The value of mobile or movable property such as construction equipment, trucks or		
		leased electronic equipment which are located within and without Alabama during the tax period		
		shall be determined for purposes of the numerator of the factor on the basis of total time within		
		the state during the tax period. An automobile assigned to a traveling employee shall be included in the numerator of the factor of the state to which the employee's compensation is assigned		
810-27-110	Property Factor.	under the payroll factor or in the numerator of the state in which the automobile is licensed.	§§40-2A-7(a)(5), 40-18-57	0
		(1)(a) Property owned by the taxpayer shall be valued at its original cost. As a general rule, "original cost" is deemed to be the basis of the property at the time of acquisition by the taxpayer		
		and adjusted by subsequent capital additions or improvements thereto and partial disposition		
		thereof, by reason of sale, exchange, abandonment, etc. However, intangible drilling and development costs shall be included in the property factor whether or not they have been		
		expensed for either federal or state tax purposes. See §40-18-6, Code of Ala. 1975, and the rules		
810-27-111	Property Factor: Valuation	promulgated thereunder for basis determination rules. (1)(b) Inventory of stock of goods shall be included in the factor in accordance with the valuation	§§40-2A-7(a)(5), 40-8-6, 40-18-5	0
810-27-111	Property Factor: Valuation	method used for federal income tax purposes.	§§40-2A-7(a)(5), 40-8-6, 40-18-5	0
242.274.44		(1)(c) Property acquired by gift or inheritance shall be included in the factor at its basis for	5540.24.7()/5) 40.0.5 40.40.5	
810-27-111	Property Factor: Valuation	determining depreciation for federal income tax purposes.	§§40-2A-7(a)(5), 40-8-6, 40-18-5	0
		(2)(b) Annual rental rate. The amount paid as rental for property for a 12-month period (i.e., the		
		amount of the annual rent). Where property is rented for less than a 12-month period, the rent paid for the actual period of rental shall constitute the "annual rental rate" for the tax period.		
		However, where a taxpayer has rented property for a term of 12 or more months and the current		
		tax period covers a period of less than 12 months (due, for example, to a reorganization or change of accounting period), the rent paid for the short tax period shall be annualized. If the rental term		
		is for less than 12 months, the rent shall not be annualized beyond its term. Rent shall not be		
810-27-111	Property Factor: Valuation	annualized because of the uncertain duration when the rental term is on a month-to-month basis.	§§40-2A-7(a)(5), 40-8-6, 40-18-5	0
		(2)(c)(2) Any amount payable as additional rent or in lieu of rents, such as interest, taxes, insurance, repairs or any other items which are required to be paid by the terms of the lease or		
		other arrangement, not including amounts paid as service charges, such as utilities, janitor		
810-27-111	Property Factor: Valuation	services, etc. If a payment includes rent and other charges unsegregated, the amount of rent shall be determined by consideration of the relative values of the rent and other items.	§§40-2A-7(a)(5), 40-8-6, 40-18-5	n
	, , , , , , , , , , , , , , , , , , , ,	(2)(d)(2) Royalties. Based on extraction of natural resources, whether represented by delivery or		0
		purchase. For this purpose, a royalty includes any consideration conveyed or credited to a holder of an interest in property which constitutes a sharing of current or future production of natural		
		resources from such property, irrespective of the method of payment or how such consideration		
810-27-111	Property Factor: Valuation	may be characterized, whether as a royalty, advance royalty, rental or otherwise.	§§40-2A-7(a)(5), 40-8-6, 40-18-5	1
		(2)(e) Leasehold improvements. For the purposes of the property factor, be treated as property owned by the taxpayer regardless of whether the taxpayer is entitled to remove the		
	December 5 1 1/1 1/1	improvements, or the improvements revert to the lessor upon expiration of the lease. Hence, the	CC 40 04 7/ VSV	
810-27-111	Property Factor: Valuation	original cost of leasehold improvements shall be included in the factor. (3)(a) Taxpayers using the completed contract method of accounting shall assign the values of	§§40-2A-7(a)(5), 40-8-6, 40-18-5	0
		property owned and utilized in the performance of such contracts to Alabama in the ratio of gross		
		receipts from contracts completed in Alabama during the tax period to gross receipts from all completed contracts during the tax period. Such property not utilized in the performance of the		
810-27-111	Property Factor: Valuation	completed contracts shall be assigned as otherwise provided in this rule.	§§40-2A-7(a)(5), 40-8-6, 40-18-5	0
910 27 1 11	Property Factor: Valuation	(3)(d) For property rented and utilized in the performance of completed contracts, such property shall be valued at eight (8) times the rental rate for the completed contract period.		
810-27-111	rioperty ractor, valuation	(1) As a general rule, the average value of property owned by the taxpayer shall be determined by	§§40-2A-7(a)(5), 40-8-6, 40-18-5	0
	December 5 and 1	averaging the values at the beginning and ending of the tax period. However, the Commissioner		
810-27-112	Property Factor: Averaging Property Values	may require or allow averaging by monthly values if that method of averaging is required to properly reflect the average value of the taxpayer's property for the tax period.	§§40-2A-7(a)(5), 40-18-57	1
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				# of Discretionary
Rule Citation	Short Description	Regulatory Text	Statutory Authoity	Regulatory Restrictions
		(1) The payroll factor of the apportionment formula for each trade or business of the taxpayer shall include the total amount paid by the taxpayer in the regular course of its trade or business		
810-27-113	Payroll Factor: In General	for compensation during the tax period.	§§40-2A-7(a)(5),40-18-57; U.S.C. §401,26 U.S.	o
	,	(1)(b) Employee Leasing Company. A business that contracts with a client company to supply	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
		workers to perform services for the client company. The term "employee leasing company" does		
		not include private employment agencies that provide workers to employers on a temporary help basis or entities such as driver-leasing companies which lease employees to another business to		
		perform a specific service unless the total amount of compensation paid to the employee leasing		
		company during the tax period exceeds 5% of compensation paid everywhere during the tax		
810-27-113	Payroll Factor: In General	period. This threshold should be calculated excluding the amount of compensation paid to the employee leasing company.	§§40-2A-7(a)(5),40-18-57; U.S.C. §401,26 U.S.	0
010 27 1 .13	rayron ractor. In General	(3) The total amount paid to employees: The total amount paid to employees is determined upon	3340 2A 7(a)(3),40 10 37, 0.3.c. 3401,20 0.3.	
		the basis of the taxpayer's accounting method. If the taxpayer has adopted the accrual method of		
		accounting, all compensation properly accrued shall be deemed to have been paid. Notwithstanding the taxpayer's method of accounting, compensation paid to employees may, at		
		the election of the taxpayer, be included in the payroll factor by use of the cash method if the		
		taxpayer is required to report such compensation under that method for unemployment		
810-27-113	Payroll Factor: In General	compensation purposes. The compensation of any employee on account of activities which are connected with the production of nonbusiness income shall be excluded from the factor.	§§40-2A-7(a)(5),40-18-57; U.S.C. §401,26 U.S.	0
810-27-113	rayron ractor. III dellerar	(5) Payroll Factor: Numerator. The numerator of the payroll factor is the total amount paid in	3340-2A-7(a)(3),40-18-37, 0.3.C. 3401,20 0.3.	0
		Alabama during the tax period by the taxpayer for compensation in the production of business		
010 27 1 12	Payroll Factor: In General	income. The tests in §40-27-1, Code of Ala. 1975, Rule 810-27-114 should be applied in determining whether compensation is paid in Alabama.	\$\$40.24.7(a\/5\ 40.19.57.11.5.0.\$401.26.11.5	0
810-27-113	Payron Pactor. III General	(7)(b) Temporary Employees. Compensation paid for personal services rendered to client	§§40-2A-7(a)(5),40-18-57; U.S.C. §401,26 U.S.	0
		companies by employees of temporary help agencies is included in the payroll factor of the		
		temporary agency and is generally excluded from the payroll factor of the client company. If		
		compensation paid to temporary employees is included in the payroll factor of a client company (see subparagraph (2)(b)), such compensation shall be eighty-five percent of the payments during		
		the taxable year by the client company to the temporary help agency or agencies providing the		
	L	temporary employees. Any adjustment to the payroll factor of a client company shall not affect		
810-27-113	Payroll Factor: In General	the payroll factor of the temporary help agency or agencies providing the temporary employees. (9) Affiliated Corporations. In order to prevent distortions in the payroll factor, the Commissioner	§§40-2A-7(a)(5),40-18-57; U.S.C. §401,26 U.S.	0
		may require compensation paid to a related member's employee to be included in the payroll		
		factor of a taxpayer regardless of which entity actually paid the compensation or if the related		
		member was reimbursed if there is evidence that a related member's employees provided		
		services to or maintained the property of a taxpayer and the payroll factor is inconsistent with the other components of the apportionment factor. A related member is any person considered a		
810-27-113	Payroll Factor: In General	"related member" pursuant to, §40-18-1; Code of Ala. 1975.	§§40-2A-7(a)(5),40-18-57; U.S.C. §401,26 U.S.	1
		(10) Payroll Consistency: A taxpayer must use the same rules for determining compensation paid		
		in both the numerator and the denominator of the payroll factor. If a taxpayer changes its method of determining compensation paid, including, but not limited to, its method of accounting of such		
		compensation, from the method used in its return for the prior year, the taxpayer must disclose in		
		the return for the current year the presence of the change, the nature and extent of the change,		
810-27-113	Payroll Factor: In General	and the reason for the change. The Commissioner may disregard changes in the current year or in future tax years if they have not been adequately disclosed.	§§40-2A-7(a)(5),40-18-57; U.S.C. §401,26 U.S.	0
810-27-113	rayron ractor. III dellerar	(11) Payroll Factor: Under the Completed Contract Method of Accounting: For taxpayers utilizing	3340-2A-7(a)(3),40-18-37, 0.3.C. 3401,20 0.3.	
		the completed contract method of accounting, the payroll factor shall include all payroll costs		
		attributed to the contracts completed during the tax period. Payroll costs not directly attributed to the completed contract projects, such as administrative salaries, shall be reported as otherwise		
810-27-113	Payroll Factor: In General	provided in this rule.	§§40-2A-7(a)(5),40-18-57; U.S.C. §401,26 U.S.	0
	Payroll Factor: Compensation			
810-27-114	Paid In This State.	(2) The payroll factor should be determined in accordance with Rule 810-27-113. (1)(a)(1) In the case of a taxpayer engaged in manufacturing and selling or purchasing and reselling	§§40-2A-7(a)(5), 40-18-57	0
		goods or products, "sales" includes all gross receipts from the sales of such goods or products (or		
		other property of a kind which would properly be included in the inventory of the taxpayer if on		
		hand at the close of the tax period) held by the taxpayer primarily for sale to customers in the		
		ordinary course of its trade or business. Gross receipts for this purpose means gross sales less returns and allowances, and includes all interest income, service charges, carrying charges, or		
		time-price differential charges incidental to such sales. Federal and state excise taxes (including		
		sales taxes) shall be included as part of such receipts if the taxes are passed on to the buyer or		
810-27-115	Sales Factor	included as part of the selling price of the product. (1)(b) Exceptions. In some cases certain gross receipts should be disregarded in determining the	§§40-2A-7(a)(5), 40-18-57	0
		sales factor in order that the apportionment formula will operate fairly to apportion to Alabama		
810-27-115	Sales Factor	the income of the taxpayer's trade or business. See Rule 810-27-118(4).	§§40-2A-7(a)(5), 40-18-57	0
		(1)(c) Year to year consistency. In filing returns with Alabama, if the taxpayer departs from or modifies the basis for excluding or including gross receipts in the sales factor used in returns for		
		prior years, the taxpayer shall disclose in the return for the current year the nature and extent of		
810-27-115	Sales Factor	the modification.	§§40-2A-7(a)(5), 40-18-57	0
		(2) Sales Factor: Denominator. The denominator of the sales factor shall include the total gross receipts derived by the taxpayer from transactions or activity in the regular course of its trade or		
810-27-115	Sales Factor	business except receipts excluded under Rule 810-27-118(4).	§§40-2A-7(a)(5), 40-18-57	0
		(3) Sales Factor: Numerator. The numerator of the sales factor shall include gross receipts from	,,,,,,,	
		sales attributable to Alabama and derived by the taxpayer from transactions or activity in the regular course of its trade or business. All interest income, service charge, carrying charges, or		
		regular course of its trade or business. All interest income, service charge, carrying charges, or time-price differential charges incidental to such gross receipts shall be included regardless of (1)		
		the place where the accounting records are maintained or (2) the location of the contract or other		
810-27-115	Sales Factor	evidence of indebtedness.	§§40-2A-7(a)(5), 40-18-57	0
		(4) Sales Factor: Under the Completed Contract Method of Accounting. For taxpayers utilizing the completed contract method of reporting income, the receipts from such contracts completed		
		during the tax period shall be included in the sales factor. Other receipts not directly attributable		
810-27-115	Sales Factor	to the completed contracts shall be included in the sales factor as otherwise provided in this rule.	§§40-2A-7(a)(5), 40-18-57	0
810-27-116	Sales Factor: Tangible Personal Property	(1)(b) Property <u>shall</u> be deemed to be delivered or shipped to a purchaser within this state if the recipient is located in this state, even though the property is ordered from outside this state.	§§40-2A-7(a)(5), 40-18-57	0
310 27-110	. 2730nar. Toperty	(1)(d) The term "purchaser within this state" shall include the ultimate recipient of the property if	33.0 En /(u)(3), 40-10-3/	U
	Sales Factor: Tangible	the taxpayer in this state, at the designation of the purchaser, delivers to or has the property		
810-27-116	Personal Property	shipped to the ultimate recipient within this state.	§§40-2A-7(a)(5), 40-18-57	0
	Sales Factor:Sourcing Sales Derived From Services			
	Rendered To Individual And			
	Unrelated Business	(2)(a) In the case where the taxpayer's customer is an individual, the taxpayer shall source	5540.04.77 \(\frac{1}{2}\) 40.07	
810-27-117	Customers.	receipts from the sale of a service consistent with this subparagraph.	§§40-2A-7(a)(5), 40-27-1	0

Bulla Citation	Chart Description	Paradatus Total	Charles and Australia.	# of Discretionary
Rule Citation	Short Description	Regulatory Text (2)(a)(1) In the case where a taxpayer's customer is an individual and the service provided is a	Statutory Authoity	Regulatory Restrictions
	Sales Factor:Sourcing Sales	direct personal service, the sale shall be sourced to the state where the customer received the direct personal service. "Direct personal services" are services that are delivered or rendered in		
	Derived From Services	person by or on behalf of the service provider to the customer. This type of service requires the		
	Rendered To Individual And Unrelated Business	service provider and the customer be together at one location. Direct personal services include, but are not limited to, salon services, medical and dental services including examinations and		
810-27-117	Customers.	surgeries, dance lessons and other similar services.	§§40-2A-7(a)(5), 40-27-1	0
	Sales Factor:Sourcing Sales Derived From Services	(2)(a)(1)(i) Example: Hair Cutting Corp, located in Alabama and other states, provides hair grooming services for individuals. Receipts from hair grooming services performed at Hair Cutting		
	Rendered To Individual And	Corp locations in Alabama shall be sourced to this state. Receipts from hair grooming services		
810-27-117	Unrelated Business Customers.	performed at Hair Cutting Corp locations outside of Alabama shall be sourced to the state in which the services were performed.	§§40-2A-7(a)(5), 40-27-1	0
010 27 1 .17	Sales Factor:Sourcing Sales	and services were performed.	3340 24 7(4)(5), 40 27 1	0
	Derived From Services Rendered To Individual And			
	Unrelated Business	(2)(a)(2) Services delivered to customers which are individuals with an Alabama billing address		
810-27-117	Customers.	that are not direct personal services <u>should</u> be sourced to this state.	§§40-2A-7(a)(5), 40-27-1	0
		(2)(a)(3) In the case where the sourcing methodology specified by subparagraphs 1. or 2. is: (1)		
		difficult to administer or (2) fails to reasonably reflect the taxpayers market in this state, the taxpayer may utilize, or the Department may require, the use of other criteria and methodologies		
		that will reasonably approximate the taxpayer's market in this state. If an alternate approach is		
		utilized, the taxpayer must conspicuously note on the return that an alternate approach was utilized for sourcing its sales. If the taxpayer fails to make such a conspicuous disclosure on the		
	Sales Factor:Sourcing Sales	return, it will be deemed the taxpayers consent to the sourcing as detailed in subparagraph 1. or		
	Derived From Services Rendered To Individual And	above as applicable. Although not required, it is highly recommended that in addition to the conspicuous notation required above,		
	Unrelated Business	the taxpayer attach to each tax return a detailed explanation of why it was unreasonable to utilize		
810-27-117	Customers. Sales Factor:Sourcing Sales	the methodology specified by subparagraph 1. or 2. and an explanation of the methodology used.	§§40-2A-7(a)(5), 40-27-1	0
	Derived From Services			
	Rendered To Individual And Unrelated Business	(2)(b) In the case where the taxpayer's customer is a business enterprise which is not affiliated with the taxpayer, the taxpayer shall source receipts from the sale of a service consistent with this		
810-27-117	Customers.	subparagraph.	§§40-2A-7(a)(5), 40-27-1	0
	Sales Factor:Sourcing Sales Derived From Services	(2)(b)(2) To the extent a service is provided to an unrelated business enterprise and the service being provided has a substantial connection to a specific geographic location, the income shall be		
	Rendered To Individual And	sourced to Alabama if the geographic location is in this state. If the service receipts have a		
810-27-117	Unrelated Business Customers.	substantial connection to geographic locations in more than one state, the sales shall be reasonably sourced between those states.	§§40-2A-7(a)(5), 40-27-1	0
		(2)(b)(2)(i) Example: Cleaning Company Inc. has a contract to provide cleaning services to	33.0 2 (2)(2)/ 10 2. 2	-
	Sales Factor:Sourcing Sales Derived From Services	Company B, an unrelated business enterprise. The contract specifies that cleaning services are to be provided to Company B's locations in Alabama and other states. Cleaning Company Inc. should		
	Rendered To Individual And	source a portion of the total service receipts to Alabama based on the amount of services		
810-27-117	Unrelated Business Customers.	performed at Company B's locations in Alabama to the total amount of services performed at the other Company B locations.	§§40-2A-7(a)(5), 40-27-1	0
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		(2)(b)(2)(iii) Example: Training Service Inc. contracts with Company A, an unrelated multistate business enterprise, to provide training services to Company A's employees located in Alabama		
		and three other states The training services are related to a specific geographic location, therefore		
	Sales Factor:Sourcing Sales Derived From Services	they shall be sourced to the location where Company A's employees received the training and not the location of Company A's commercial domicile. Training Service Inc. sources receipts from its		
	Rendered To Individual And	contract with Company A by reasonably assigning those receipts between Alabama and other		
810-27-117	Unrelated Business Customers.	states using a formula based on the number of training hours provided to Company A locations in Alabama to the total number of training hours provided to all Company A locations.	§§40-2A-7(a)(5), 40-27-1	0
		(2)(b)(3) To the extent a service is provided to an unrelated business enterprise and the service		
		being provided does not have a substantial connection to a specific geographic location, sales from services delivered to unrelated business enterprises, commercially domiciled in Alabama,		
	Sales Factor:Sourcing Sales	should be sourced to Alabama. A business enterprise is commercially domiciled in Alabama if its		
	Derived From Services Rendered To Individual And	principal place of business is in Alabama. If the "Principal place of business" or the nerve center of the business is unknown or it is cost prohibitive to determine, the taxpayer should source the sale		
010 27 4 47	Unrelated Business	to the "Principal Address" of the entity as noted on the public records of the corporations section of the Alabama Secretary of State or the equivalent in the taxpayer's state of domicile.	SSA0 24 7/-VEV 40 27 4	
810-27-117	Customers.	(2)(b)(4) In the case where the sourcing methodology specified by subparagraphs 2. or 3. is: (1)	§§40-2A-7(a)(5), 40-27-1	
		difficult to administer or (2) fails to reasonably reflect the taxpayer's market in this state, the taxpayer may utilize, or the Department may require, the use of other criteria and methodologies		
		that will reasonably approximate the taxpayer's market in this state. If an alternate approach is		
		utilized, the taxpayer must conspicuously note on the return that an alternate approach was utilized for sourcing its sales. If the taxpayer fails to make such a conspicuous disclosure on the		
	Sales Factor:Sourcing Sales	return, it will be deemed the taxpayer's consent to the sourcing as detailed in subparagraph 2. or		
	Derived From Services Rendered To Individual And	above as applicable. Although not required, it is highly recommended that in addition to the conspicuous notation required above, the taxpayer attach to each tax return a detailed		
	Unrelated Business	explanation of why it was unreasonable to utilize the methodology specified by subparagraph 2.		
810-27-117	Customers.	or 3. and an explanation of the methodology used. (2)(b)(4)(i) Example: Computer Fix It Company has a contract with Company C to provide on-site	§§40-2A-7(a)(5), 40-27-1	0
	Sales Factor:Sourcing Sales	computer repair services to Company C's customers. Company C is an unrelated business		
	Derived From Services Rendered To Individual And	enterprise which sells computers to customers in Alabama and many other states. Computer Fix It Company should assign a portion of the total service receipts to Alabama based on the portion of		
	Unrelated Business	repair services performed for Company B's customers in Alabama as compared to the total		
810-27-117	Customers.	portion of repair services performed for all of Company B's customers.	§§40-2A-7(a)(5), 40-27-1	0
		(2)(d) Whenever a taxpayer is subjected to different sourcing methodologies regarding intangibles		
	Sales Factor:Sourcing Sales Derived From Services	or services, by the Department of Revenue and one or more other state taxing authorities, the taxpayer may petition for, and the Department of Revenue shall participate in, and encourage the		
	Rendered To Individual And	other state taxing authorities to participate in, non-binding mediation in accordance with the		
810-27-117	Unrelated Business Customers.	mediation rules promulgated by the Multistate Tax Commission from time to time, regardless of whether all the state taxing authorities are members of the Multistate Tax Compact.	8840 24 7(a)(E) 40 27 4	
010-27-1-,17	customers.	(1) Special Rules: In General. If the allocation and apportionment provisions of §40-27-1, Code of	§§40-2A-7(a)(5), 40-27-1	0
		Ala. 1975, do not fairly represent the extent of the taxpayer's business activity in Alabama, the taxpayer may petition for or the Commissioner may require, in respect to all or any part of the		
810-27-118	Special Rules	taxpayer's business activity, if reasonable:	§§40-2A-7(a)(5), 40-27-1, 40-18-57	0
		(2)(a) Before a taxpayer <u>may</u> employ the use of an alternative method of allocation or apportionment on a return a taxpayer <u>must</u> file a petition and such petition <u>must</u> have been		
810-27-118	Special Rules	approved or denied by the Department.	§§40-2A-7(a)(5), 40-27-1, 40-18-57	0

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for a nominal state, the net annual retail rate for the property shall be determined on the basis of \$15(0) isobativitied amounts of gross receipts airting from incidental or occasional transactions or accordance with the calculation of the control of the contr	810-27-118	Special Rules	for the entire year, or \$200,000.	§§40-2A-7(a)(5), 40-27-1, 40-18-57	0
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Special Rules: Airlines property. (See Rule 810-27-111) (2)(d) "Average value" of the property means the amount determined by averaging the values at the beginning and ending of the income year, but the Commissioner may require the averaging of monthly values during the income year if such averaging is necessary to reflect properly the average value of the airline's property. (See \$40-27-1, Code of Ala. 1975, and Alabama Rule 810-27-118.01 Special Rules: Airlines 1-12) Special Rules: Airlines (4)(a) Property valuation. Owned aircraft shall be valued at its original cost and rented aircraft shall be valued at eight (8) times the net annual rental rate in accordance with Alabama Rule 810-27-111. The use of the taxpayer's owned or rented aircraft by the airlines to the other participating airline. Such aircraft shall be accounted for in the property factor of the owner. Parts and other expendables, including parts for use in contract overhaul work, will be valued at cost. (4)(6) The denominator and numerator of the property factor. The denominator of the property factor shall be the average value of the taxpayer's real and tangible personal property owned or rented and used the average value of the taxpayer's real and tangible personal property owned or rented and used the average value of the taxpayer's real and tangible personal property owned or rented and used the average value of the taxpayer's real and tangible personal property owned or rented and used the property factor, all property except aircraft ready for flight shall be included in the numerator of the property factor in accordance with Section 40-27-1, Code of Ala. 1975, inclusive. Aircraft ready for flight shall be included in the numerator of the property factor in the ratio calculated as follows: Departures of aircraft from locations in Alabama weighted as to the cost and value of					
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	810-27-118.01	Special Rules: Airlines		§§40-2A-7(a)(5); 40-18-57	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text	Statutory Authoity	Regulatory Restrictions
		(5) The Payroll Factor. The following applies for tax years prior to January 1, 2021, or if the taxpayer is granted approval from the Commissioner to employ an alternative apportionment		
		method that includes the use of the payroll factor. The denominator of the payroll factor is the		
		total compensation paid everywhere by the taxpayer during the income year. The numerator of the payroll factor is the total amount paid in Alabama during the income year by the taxpayer for		
		compensation. With respect to non-flight personnel, compensation paid to such employees shall		
		be included in the numerator as provided. With respect to flight personnel (the air crew aboard an		
		aircraft assisting in the operations of the aircraft or the welfare of passengers while in the air), compensation paid to such employees shall be included in the ratio of departures of aircraft from		
		locations in this state, weighted as to the cost and value of aircraft by type compared to total		
810-27-118.01	Special Rules: Airlines	departures similarly weighted, multiplied by the total flight personnel compensation. (6) Records. The taxpayer must maintain the records necessary to arrive at departures by type of	§§40-2A-7(a)(5); 40-18-57	0
		aircraft as used in these rules. Such records are to be subject to review by the respective state		
810-27-118.01	Special Rules: Airlines	taxing authorities or their agents.	§§40-2A-7(a)(5); 40-18-57	0
		(1) In General. When a taxpayer elects to use the percentage of completion method of accounting, or the completed contract method of accounting for long-term contracts		
		(construction contracts covering a period in excess of one year from the date of execution of the		
		contract to the date on which the contract is finally completed and accepted), and has income from sources both within and without Alabama from a trade or business, the amount of business		
		income derived from such long-term contracts from sources within Alabama shall be determined		
		pursuant to this rule. In such cases, the first step is to determine which portion of the taxpayer's		
		income constitutes "business income" and which portion constitutes "nonbusiness income". Nonbusiness income is directly allocated to specific states pursuant to the provisions of §40-27-1,		
		Code of Ala. 1975, inclusive. Business income is apportioned among the states in which the		
	Special Rules: Construction	business is conducted. The sum of (1) the items of nonbusiness income directly allocated to Alabama and (2) the amount of business income attributable to Alabama constitutes the amount		
810-27-118.02	Contractors	of the taxpayer's entire net income which is subject to tax by Alabama.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-10	0
		(4)(b) Percentage of Completion Method. Under this method of accounting for long-term		
		contracts, the amount to be included each year as business income from each contract is the amount by which the gross contract price which corresponds to the percentage of the entire		
		contract which has been completed during the income year exceeds all expenditures made during		
	Special Rules: Construction	the income year in connection with the contract. In so doing, account must be taken of the material and supplies on hand at the beginning and end of the income year for use in each such		
810-27-118.02	Contractors	contract.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-10	0
		(4)(c) Property Factor. For tax years prior to January 1, 2021 or if the taxpayer is granted approval		
		from the Department to employ an alternative apportionment method that includes the use of the property factor, the numerator and denominator of the property factor shall be determined as		
	Special Rules: Construction	set forth in rules 810-27-110, 810-27-111 and 810-27-112. However, the following special rules		
810-27-118.02	Contractors	are also applicable:	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-109	0
		(4)(d)(1) The average value of the taxpayer's cost (including materials and labor) of construction in progress, to the extent that such costs exceed progress billings (accrued or received, depending		
		on whether the taxpayer is on the accrual or cash basis for keeping its accounts) shall be included		
	Special Rules: Construction Contractors	in the denominator of the property factor. The value of any such construction costs attributable to construction projects in Alabama shall be included in the numerator of the property factor.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-10	0
010 27 1 .10.02	Contractors	(4)(d)(1) Note: It <u>may</u> be necessary to use monthly averages if yearly averages do not properly	3340 EA 7(a)(5), 40 10 57, Naic3 610 27 1 .0.	U.
040 07 4 40 00	Special Rules: Construction	reflect the average value of the taxpayer's equity; see Section 40-27-1, Article IV.12, Code of Ala.	5549 24 7/ V5) 49 49 57 9 1 949 27 4 9	
810-27-118.02	Contractors	1975, and Alabama Rule 810-27-112. (4)(d)(2) Rent paid for the use of equipment directly attributable to a particular construction	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-109	1
	Special Rules: Construction	project is included in the property factor at eight times the net annual rental rate even though		
810-27-118.02	Contractors	such rental expense may be capitalized into the cost of construction. (4)(e) Payroll Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted approval	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-109	1
		from the department to employ an alternative apportionment method that includes the use of		
	Special Rules: Construction	the payroll factor, the numerator and denominator of the payroll factor shall be determined as set forth in Rules 810-27-113 and 810-27-114. However, the following special rules are also		
810-27-118.02	Contractors	applicable:	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-10	0
	Caralal Bulan Canata ation	(4)(e)(1) Compensation paid employees who in the aggregate perform most of their services in a		
810-27-118.02	Special Rules: Construction Contractors	state to which their employer does not report them for unemployment tax purposes, shall nevertheless be attributed to the state in which the services are performed.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-10	0
		(4)(f) Sales Factor. In general, the numerator and denominator of the sales factor shall be	(1)	
810-27-118.02	Special Rules: Construction Contractors	determined as set forth in §40-27-1, <u>Code of Ala. 1975</u> , and the rules promulgated thereunder, inclusive. However, the following special rules are also applicable:	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-10	0
010 27 1 .10.02	Contractors	(6) Computation for Year of Withdrawal, Dissolution or Cessation of Business - Completed Contract		O C
		Method. Use of the completed contract method of accounting for long-term contracts requires		
		that income derived from sources within Alabama from incomplete contracts in progress outside Alabama on the date of withdrawal, dissolution or cessation of business in Alabama be included in		
		the measure of tax for the taxable year during which the corporation withdraws, dissolves or		
		ceases doing business in Alabama. The amount of income (or loss) from each such contract to be apportioned to Alabama by the apportionment method set forth in subparagraph (5)(b) of this		
		rule shall be determined as if the percentage of completion method of accounting were used for		
		all such contracts on the date of withdrawal, dissolution or cessation of business. The amount of business income (or loss) for each such contract shall be the amount by which the gross contract		
		price from each such contract which corresponds to the percentage of the entire contract which		
		has been completed from the commencement thereof to the date of withdrawal, dissolution or		
	Special Rules: Construction	cessation of business exceeds all expenditures made during such period in connection with each such contract. In so doing, account must be taken of the material and supplies on hand at the		
	Contractors	beginning and end of the income year for use in each such contract.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-10	0
		(1) In General. Except as specifically modified by this rule, when a person in the business of publishing, selling, licensing or distributing newspapers, magazines, periodicals, trade journals or		
		other printed material has income from sources both within and without Alabama, the amount of		
810-27-118.03	Special Rules: Publishing	business income from sources within Alabama from such business activity shall be determined pursuant to 40-27-1, and 40-27-1.1, Code of Ala. 1975, and the rules promulgated thereunder.	§§40-2A-7(a)(5), 40-18- 31.2, 40-18-57; Rules	
010-27-110.03	opecial rules, rublishing	(2)(b) "Print or printed material" includes, without limitation, the physical embodiment or printed	3370 2A-7(a)(3), 40-10-31.2, 40-10-37; Rules	0
		version of any thought or expression including, without limitation, a play, story, article, column or		
		other literary, commercial, educational, artistic or other written or printed work. The determination of whether an item is or consists of print or printed material shall be made without		
		regard to its content. Printed material may take the form of a book, newspaper, magazine,		
910 27 1 10 02	Special Rules: Publishing	periodical, trade journal or any other form of printed matter and may be contained on any medium or property.	8840 24 7/a)/E) 40 49 24 2 40 40 E7 2	_
810-27-118.03	opecial rules, rubilstillig	(2)(c) "Purchaser" and "Subscriber" mean the individual, residence, business or other outlet which	§§40-2A-7(a)(5), 40-18- 31.2, 40-18-57; Rules	0
040 274 45	Consideration of the Constant	is the ultimate or final recipient of the print or printed material. Neither of such terms shall mean	\$\$40.24.7(-)(F) 40.40.04.5 :- :- :-	
810-27-118.03	Special Rules: Publishing	or include a wholesaler or other distributor of print or printed material. (2)(d) "Terrestrial facility" shall include any telephone line, cable, fiber optic, microwave, earth	§§40-2A-7(a)(5), 40-18- 31.2, 40-18-57; Rules	0
		station, satellite dish, antennae or other relay system or device that is used to receive, transmit,		
810-27 1 19 02	Special Rules: Publishing	relay or carry any data, voice, image or other information that is transmitted from or by any outer- jurisdictional property to the ultimate recipient thereof.		
810-27-118.03	opeciai nuies. rubiisiiiiig	Jurisdictional property to the ditinate recipient thereof.	§§40-2A-7(a)(5), 40-18- 31.2, 40-18-57; Rules	U

Dula Citatian	Short Description	Downless of Tark	Charles Authority	# of Discretionary
Rule Citation	Short Description	Regulatory Text (3)(a) All business income shall be apportioned to Alabama in accordance with the calculation	Statutory Authoity	Regulatory Restrictions
810-27-118.03	Special Rules: Publishing	provided in §40-27-1, <u>Code of Ala. 1975</u> , and Rule 810-27-109. (3)(b) The Property Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted	§§40-2A-7(a)(5), 40-18- 31.2, 40-18-57; Rules	0
		approval from the Commissioner to employ an alternative apportionment method that includes		
810-27-118.03	Special Rules: Publishing	the use of the property factor, the property factor <u>shall</u> include: (3)(b)(1) Property Factor Denominator. All real and tangible personal property, including outer-	§§40-2A-7(a)(5), 40-18- 31.2, 40-18-57; Rules	0
		jurisdictional property, whether owned or rented, which is used in the business <u>shall</u> be included		
810-27-118.03	Special Rules: Publishing	in the denominator of the property factor. (3)(b)(2)(i) All real and tangible personal property owned or rented by the taxpayer and used in	§§40-2A-7(a)(5), 40-18- 31.2, 40-18-57; Rules	0
810-27-118.03	Special Rules: Publishing	Alabama during the tax period shall be included in the numerator of the property factor. (3)(b)(2)(ii) Outer-jurisdictional property owned or rented by the taxpayer and used in Alabama	§§40-2A-7(a)(5), 40-18- 31.2, 40-18-57; Rules	0
		during the tax period shall be included in the numerator of the property factor in the ratio which		
		the value of such property that is attributable to its use by the taxpayer in business activities in Alabama bears to the total value of such property that is attributable to its use in the taxpayer's		
810-27-118.03	Special Rules: Publishing	business activities everywhere.	§§40-2A-7(a)(5), 40-18- 31.2, 40-18-57; Rules	0
		(3)(b)(2)(ii)(1) The value of outer-jurisdictional property to be attributed to the numerator of the property factor of Alabama shall be determined by the ratio that the number of uplinks and		
		downlinks (sometimes referred to as "half-circuits") that were used during the tax period to transmit from Alabama and to receive in Alabama any data, voice, image or other information		
		bears to the total number of uplinks and downlinks or half-circuits that the taxpayer used for		
810-27-118.03	Special Rules: Publishing	transmissions everywhere. (3)(b)(2)(ii)(II) Should information regarding such uplink and downlink or half-circuit usage not be	§§40-2A-7(a)(5), 40-18- 31.2, 40-18-57; Rules	0
		available or should such measurement of activity not be applicable to the type of outer-		
		jurisdictional property used by the taxpayer, the value of such property to be attributed to the numerator of the property factor of Alabama shall be determined by the ratio that the amount of		
		time (in terms of hours and minutes of use) or such other measurement of use of outer- jurisdictional property that was used during the tax period to transmit from Alabama and to		
		receive in Alabama any data, voice, image or other information bears to the total amount of time		
810-27-118.03	Special Rules: Publishing	or other measurement of use that was used for transmissions everywhere. (3)(b)(2)(ii)(III) Outer-jurisdictional property shall be considered to have been used by the taxpayer	§§40-2A-7(a)(5), 40-18- 31.2, 40-18-57; Rules	0
		in its business activities within Alabama when such property, wherever located, has been		
		employed by the taxpayer in any manner in the publishing, sale, licensing or other distribution of books, newspapers, magazines or other printed material and any data, voice, image or other		
810-27-118.03	Special Rules: Publishing	information is transmitted to or from Alabama either through an earth station or terrestrial facility located in Alabama.	, §§40-2A-7(a)(5), 40-18- 31.2, 40-18-57; Rules	0
010 27 1 .10.03	Special Raies. Tublishing	(3)(c) The Payroll Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted	3340 2A 7(a)(3), 40 10 31.2, 40 10 37, Naics	Ü
		approval from the Commissioner to employ an alternative apportionment method that includes the use of the payroll factor. The payroll factor shall be determined in accordance with rules 810-		
810-27-118.03	Special Rules: Publishing	27-113 and 810-27-114. (3)(d)(1) Sales Factor Denominator. The denominator of the sales factor shall include the total	§§40-2A-7(a)(5), 40-18- 31.2, 40-18-57; Rules	0
		gross receipts derived by the taxpayer from transactions or activity in the regular course of its		
810-27-118.03	Special Rules: Publishing	trade or business, except receipts that may be excluded under Rules 810-27-115 through 810-27- 118.	§§40-2A-7(a)(5), 40-18- 31.2, 40-18-57; Rules	0
		(3)(d)(2) Sales Factor Numerator. The numerator of the sales factor shall include all gross receipts		
810-27-118.03	Special Rules: Publishing	of the taxpayer from sources within Alabama, including, but not limited to, the following: (3)(d)(2)(ii) Except as provided in subparagraph (3)(d)2.(iii), gross receipts derived from advertising	§§40-2A-7(a)(5), 40-18- 31.2, 40-18-57; Rules	U
		and the sale, rental or other use of the taxpayer's customer lists or any portion thereof shall be attributed to Alabama as determined by the taxpayer's "circulation factor" during the tax period.		
		The circulation factor shall be determined for each individual publication by the taxpayer of		
		printed material containing advertising and shall be equal to the ratio that the taxpayer's in-state circulation to purchasers and subscribers of its printed material bears to its total circulation to		
		purchasers and subscribers everywhere. The circulation factor for an individual publication shall		
		be determined by reference to the rating statistics as reflected in such sources as Audit Bureau of Circulations or other comparable sources, provided that the source selected is consistently used		
		from year to year for such purpose. If none of the foregoing sources are available, or, if available, none is in form or content sufficient for such purposes, then the circulation factor shall be		
810-27-118.03	Special Rules: Publishing	determined from the taxpayer's books and records.	§§40-2A-7(a)(5), 40-18- 31.2, 40-18-57; Rules	0
		(3)(d)(2)(iii) When specific items of advertisements can be shown, upon clear and convincing evidence, to have been distributed solely to a limited regional or local geographic area in which		
		Alabama is located, the taxpayer may petition, or the Commissioner may require, that a portion of such receipts be attributed to the sales factor numerator of Alabama on the basis of a regional or		
		local geographic area circulation factor and not upon the basis of the circulation factor provided		
		by subparagraph (3)(d)2.(ii). Such attribution shall be based upon the ratio that the taxpayer's circulation to purchasers and subscribers located in Alabama of the printed material containing		
		such specific items of advertising bears to its total circulation of such printed material to purchasers and subscribers located within such regional or local geographic area. This alternative		
		attribution method shall be permitted only upon the condition that such receipts are not double		
810-27-118.03	Special Rules: Publishing	counted or otherwise included in the numerator of any other state. (3)(d)(2)(iv) In the event that the purchaser or subscriber is the United States Government or that	§§40-2A-7(a)(5), 40-18- 31.2, 40-18-57; Rules	0
		the taxpayer is not taxable in a State, the gross receipts from all sources, including the receipts from the sale of printed material, from advertising, and from the sale, rental or other use of the		
		taxpayer's customer's lists, or any portion thereof that would have been attributed by the		
		circulation factor to the numerator of the sales factor for such State, shall be included in the numerator of the sales factor of Alabama if the printed material or other property is shipped from		
810-27-118.03	Special Rules: Publishing	an office, store, warehouse, factory, or other place of storage or business in Alabama.	§§40-2A-7(a)(5), 40-18- 31.2, 40-18-57; Rules	0
		(1) In General. Where a railroad has income from sources both within and without Alabama, the amount of business income from sources within Alabama must be determined pursuant to this		
		rule. In such cases, the first step is to determine what portion of the railroad's income constitutes "business" income and which portion constitutes "nonbusiness" income. Nonbusiness income is		
		directly allocable to specific states pursuant to the provisions of §40-27-1, Code of Ala. 1975,		
		inclusive. Business income is apportioned among the states in which the business is conducted. The sum of (1) the items of nonbusiness income directly allocated to Alabama and (2) the amount		
040 27 4 40 04	Caracial Bulance C. "	of business income attributable to Alabama constitutes the amount of the taxpayer's entire net		_
810-27-118.04	Special Rules: Railroads	income which is subject to tax by Alabama. (2) Business and Nonbusiness Income. For definitions, rules and examples for determining	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-112	0
		business and nonbusiness income, see Rule 810-27-101. "Business income" must be determined in accordance with §40-27-1.1, Code of Ala. 1975. Nonbusiness income is defined in §40-27-1,		
810-27-118.04	Special Rules: Railroads	Code of Ala. 1975.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-112	0
		(3)(b) The Property Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted approval from the Commissioner to employ an alternative apportionment method that includes		
810-27-118.04	Special Rules: Railroads	the use of the property factor. The property factor shall be determined in accordance with Rule 810-27-110 through 810-27-112, inclusive, except as modified in this rule.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-11:	0
310 2/-110.04	-p-coa marcs. Namoaus	222 2. 2.20 Ginough 020 27 2.22, inclusive, except us mounted in this fule.	133 .0 20 /(a)(b), 40-10-3/, Nules 010-2/-11.	, 0

n 1 etc. et	Short Description			# of Discretionary
Rule Citation	Short Description	Regulatory Text (3)(b)(1) Property Valuation. Owned property must be valued at its original cost and property	Statutory Authoity	Regulatory Restrictions
		rented from others must be valued at eight (8) times the net annual rental rate in accordance with Rule 810-27-111. Railroad cars owned and operated by other railroads and temporarily used by		
		the taxpayer in its business and for which a per diem or mileage charge is made are not included		
		in the property factor as rented property. Railroad cars owned and operated by the taxpayer and temporarily used by other railroads in their business and for which a per diem charge is made by		
810-27-118.04	Special Rules: Railroads	the taxpayer are included in the property factor of the taxpayer.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-11:	0
ļ l		(3)(b)(2)(iv) "Average value" of property means the amount determined by averaging the values at the beginning and ending of the income tax year, but the Commissioner may require the		
	Canadal Bulan Ballanada	averaging of monthly values during the income year or such averaging as necessary to effect	CC40 04 7/ V/5\ 40 40 57 D 040 074 4	_
810-27-118.04	Special Rules: Railroads	properly the average value of the railroad's property. (See Rule 810-27-112.) (3)(b)(3) The Denominator and Numerator of the Property Factor. The denominator of the	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-11:	1
		property factor must be the average value of all of the taxpayer's real and tangible personal property owned or rented and used during the income year. The numerator of the property factor		
		must be the average value of the taxpayer's real and tangible personal property owned or rented		
810-27-118.04	Special Rules: Railroads	and used in Alabama during the income year. (3)(b)(3)(i) In determining the numerator of the property factor, all property except mobile or	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-11:	0
		movable property such as passenger cars, freight cars, locomotives and freight containers which		
		are located within and without Alabama during the income year must be included in the numerator of the property factor in accordance with Rule 810-27-111 through 810-27-112,		
810-27-118.04	Special Rules: Railroads	inclusive. (3)(b)(3)(ii) Mobile or movable property such as passenger cars, freight cars, locomotives and	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-11:	0
		freight containers which are located within and without Alabama during the income year must be		
810-27-118.04	Special Rules: Railroads	included in the numerator of the property factor in the ratio which "locomotive-miles" and "car-miles" in Alabama bear to the total everywhere.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-11:	0
		(3)(c) The Payroll Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted	33.0 (-)(-),	
ļ l		approval from the Commissioner to employ an alternative apportionment method that includes the use of the payroll factor. The denominator of the payroll factor is the total compensation paid		
		everywhere by the taxpayer during the income year for the production of business income. (See Rule 810-27-113 through 810-27-114) The numerator of the payroll factor is the total amount		
		paid in Alabama during the income year by the taxpayer for compensation. With respect to all		
		personnel except enginemen and trainmen performing services on interstate trains, compensation paid to such employees must be included in the numerator as provided in Rules		
810-27-118.04	Special Rules: Railroads	810-27-113 and 810-27-114.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-11:	0
		(3)(c)(1) With respect to enginemen and trainmen performing services on interstate trains, compensation paid to such employees must be included in the numerator of the payroll factor in		
		the ratio which their services performed in Alabama bear to their services performed everywhere.		
		Compensation for services performed in Alabama should be deemed to be the compensation reported or required to be reported by such employees for determination of their income tax		
810-27-118.04	Special Rules: Railroads	liability to Alabama. (3)(d)(1) In General. All revenue derived from transactions or activities in the regular course of the	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-11:	0
ļ l		trade or business of the taxpayer which produces business income, except per diem and mileage		
ļ l		charges which are collected by the taxpayer, is included in the denominator of the revenue factor. (See 40-27-1, and 40-27-1.1, Code of Ala. 1975, and Rule 810-27-101) The numerator of the		
		revenue factor is the total revenue of the taxpayer in Alabama during the income year. The total		
		revenue of the taxpayer in Alabama during the income year, other than revenue from hauling freight, passengers, mail and express, must be attributable to Alabama in accordance with §40-27-		
810-27-118.04	Special Rules: Railroads	1, Code of Ala. 1975, and Rules 810-27-115 and 810-27-117. (3)(d)(2) Numerator of Sales (Revenue) Factor from Freight, Mail and Express. The total revenue of	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-11:	0
		the taxpayer in Alabama during the income year for the numerator of the revenue factor from		
810-27-118.04	Special Rules: Railroads	hauling freight, mail and express must be attributable to Alabama as follows:	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-11:	0
ļ l		(1) In General. When a person in the business of broadcasting film or radio programming, whether		
		through the public airwaves, by cable, direct or indirect satellite transmission or any other means of communication, either through a network (including owned and affiliated stations) or through		
ļ l		an affiliated, unaffiliated or independent television or radio broadcasting station, has income from sources both within and without Alabama, the amount of business income from sources within		
ļ l	Special Rules: Television And	Alabama shall be determined pursuant to 40-27-1, and 40-27-1.1, Code of Ala. 1975, and the rules		
810-27-118.05	Radio Broadcasting	promulgated thereunder by Alabama, except as modified by this rule. (2) Business and Nonbusiness Income. For definitions, rules and examples for determining	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
010 27 1 10 05	Special Rules: Television And	whether income shall be classified as "business" or "nonbusiness" income, see Rule 810-27-101. Business income is determined in accordance with §40-27-1.1, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
810-27-118.05	Radio Broadcasting			
040 27 4 47 77		(3)(a)(1) Each episode of a series of films produced for television shall constitute a separate "film"	3340 2H 7(a)(3), 40 10 3, Nules 010 27 1 .03	U
מואו אוואו	Special Rules: Television And Radio Broadcasting	(3)(a)(1) Each episode of a series of films produced for television <u>shall</u> constitute a separate "film" notwithstanding that the series relates to the same principal subject and is produced during one	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0
810-27-118.05	Radio Broadcasting	[3](a)(1) Each episode of a series of films produced for television shall constitute a separate "film" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](c)(1) Each episode of a series of radio programming produced for radio broadcast shall	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
810-27-118.05 810-27-118.05	'	(3)(a)(1) Each episode of a series of films produced for television shall constitute a separate "film" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
810-27-118.05	Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And	[3](a)(1) Each episode of a series of films produced for television shall constitute a separate "film" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](c)(1) Each episode of a series of radio programming produced for radio broadcast shall constitute a separate "radio programming" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](e) "Rent" shall include license fees or other payments or consideration provided in exchange	\$\$40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
	Radio Broadcasting Special Rules: Television And Radio Broadcasting	[3](a)(1) Each episode of a series of films produced for television shall constitute a separate "film" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](c)(1) Each episode of a series of radio programming produced for radio broadcast shall constitute a separate "radio programming" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](e) "Rent" shall include license fees or other payments or consideration provided in exchange for the broadcast or other use of television or radio programming. [4](b) The Property Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
810-27-118.05	Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And	[3](a)(1) Each episode of a series of films produced for television shall constitute a separate "film" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](c)(1) Each episode of a series of radio programming produced for radio broadcast shall constitute a separate "radio programming" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](e) "Rent" shall include license fees or other payments or consideration provided in exchange for the broadcast or other use of television or radio programming.	\$\$40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
810-27-118.05	Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting	(3)(a)(1) Each episode of a series of films produced for television shall constitute a separate "film" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. (3)(c)(1) Each episode of a series of radio programming produced for radio broadcast shall constitute a separate "radio programming" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. (3)(e) "Rent" shall include license fees or other payments or consideration provided in exchange for the broadcast or other use of television or radio programming. (4)(b) The Property Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted approval from the department to employ an alternative apportionment method that includes the use of the property factor. The property factor shall be determined in accordance with Rule 810-27-112, inclusive, except as modified in this rule.	\$\$40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
810-27-118.05 810-27-118.05	Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting	[3](a)(1) Each episode of a series of films produced for television shall constitute a separate "film" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](c)(1) Each episode of a series of radio programming produced for radio broadcast shall constitute a separate "radio programming" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](e) "Rem" shall include license fees or other payments or consideration provided in exchange for the broadcast or other use of television or radio programming. [4](b) The Property Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted approval from the department to employ an alternative apportionment method that includes the use of the property factor. The property factor shall be determined in accordance with Rule 810-	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-109 §§40-2A-7(a)(5), 40-18-5; Rules 810-27-109 §§40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
810-27-118.05 810-27-118.05	Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting	[3](a)(1) Each episode of a series of films produced for television shall constitute a separate "film" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](c)(1) Each episode of a series of radio programming produced for radio broadcast shall constitute a separate "radio programming" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](e) "Rent" shall include license fees or other payments or consideration provided in exchange for the broadcast or other use of television or radio programming. [4](b) The Property Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted approval from the department to employ an alternative apportionment method that includes the use of the property factor. The property factor shall be determined in accordance with Rule 810-27-1-10 through 810-27-1-12, inclusive, except as modified in this rule. [4](b)[1](i) In the case of rented studios, the net annual rental rate shall include only the amount of the basic or flat rental charge by the studio for the use of a stage or other permanent equipment such as sound recording equipment and the like; except that additional equipment	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-109 §§40-2A-7(a)(5), 40-18-5; Rules 810-27-109 §§40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
810-27-118.05 810-27-118.05	Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting	[3](a)(1) Each episode of a series of films produced for television shall constitute a separate "film" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](c)(1) Each episode of a series of radio programming produced for radio broadcast shall constitute a separate "radio programming" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](e) "Rent" shall include license fees or other payments or consideration provided in exchange for the broadcast or other use of television or radio programming. [4](b) The Property Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted approval from the department to employ an alternative apportionment method that includes the use of the property factor. The property factor shall be determined in accordance with Rule 810-27-1-10 through 810-27-1-12, inclusive, except as modified in this rule. [4](b)(1)(i) in the case of rented studios, the net annual rental rate shall include only the amount of the basic or flat rental charge by the studio for the use of a stage or other permanent equipment such as sound recording equipment and the like; except that additional equipment rented from other sources or from the studio not covered in the basic or flat rental charge and used for one week or longer (even though rented on a day-to-day basis) shall be included. Lump-	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-109 §§40-2A-7(a)(5), 40-18-5; Rules 810-27-109 §§40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
810-27-118.05 810-27-118.05 810-27-118.05	Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting	[3](a)(1) Each episode of a series of films produced for television shall constitute a separate "film" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](c)(1) Each episode of a series of radio programming produced for radio broadcast shall constitute a separate "radio programming" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](e) "Rent" shall include license fees or other payments or consideration provided in exchange for the broadcast or other use of television or radio programming. [4](b) The Property Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted approval from the department to employ an alternative apportionment method that includes the use of the property factor. The property factor shall be determined in accordance with Rule 810-27-1. 10 through 810-27-1.21, inclusive, except as modified in this rule. [4](b)(1)(i) In the case of rented studios, the net annual rental rate shall include only the amount of the basic or flat rental charge by the studio for the use of a stage or other permanent equipment such as sound recording equipment and the like; except that additional equipment rented from other sources or from the studio not covered in the basic or flat rental charge and	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-109 §§40-2A-7(a)(5), 40-18-5; Rules 810-27-109 §§40-2A-7(a)(5), 40-18-5; Rules 810-27-109 §§40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
810-27-1-18.05 810-27-1-18.05 810-27-1-18.05	Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting	[3](a)(1) Each episode of a series of films produced for television shall constitute a separate "film" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](c)(1) Each episode of a series of radio programming produced for radio broadcast shall constitute a separate "radio programming" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](e) "Rent" shall include license fees or other payments or consideration provided in exchange for the broadcast or other use of television or radio programming. [4](b) The Property Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted approval from the department to employ an alternative apportionment method that includes the use of the property factor. The property factor shall be determined in accordance with Rule 810-27-110 through 810-27-1.12, inclusive, except as modified in this rule. [4](b)(1)(i) in the case of rented studios, the net annual rental rate shall include only the amount of the basic or flat rental charge by the studio not covered in the basic or flat rental charge and used for one week or longer (even though rented on a day-to-day basis) shall be included. Lumpsum net rental payments for a period which encompasses more than a single income year shall be assigned ratably over the reental period. [4](b)(1)(ii) No value or cost attributable to any outer-jurisdictional, film or radio programming	\$\$40-2A-7(a)(5), 40-18-5; Rules 810-27-109 \$\$40-2A-7(a)(5), 40-18-5; Rules 810-27-109 \$\$40-2A-7(a)(5), 40-18-5; Rules 810-27-109 \$\$40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
810-27-118.05 810-27-118.05 810-27-118.05	Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting	[3](a)(1) Each episode of a series of films produced for television shall constitute a separate "film" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](c)(1) Each episode of a series of radio programming produced for radio broadcast shall constitute a separate "radio programming" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](e) "Rent" shall include license fees or other payments or consideration provided in exchange for the broadcast or other use of television or radio programming. [4](b) The Property Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted approval from the department to employ an alternative apportionment method that includes the use of the property factor. For tax years prior to January 1, 2021, or if the taxpayer is granted approval from the department to employ an alternative apportionment method that includes the use of the property factor. The property factor shall be determined in accordance with Rule 810-27-1. 10 through 810-27-1-12, inclusive, except as modified in this rule. [4](b)(1)(i) in the case of rented studios, the net annual rental rate shall include only the amount of the basic or flat rental charge by the studio for the use of a stage or other permanent equipment such as sound recording equipment and the like; except that additional equipment rented from other sources or from the studio not covered in the basic or flat rental charge and used for one week or longer (even though rented on a day-to-day basis) shall be included. Lumpsum net rental payments for a period which encompasses more than a single income year shall be assigned ratably over the rental period. [4](b)(1)(ii) No value or cost attributable to any outer-jurisdictional, film or radio programming property shall be included in the property factor at any time.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-109 §§40-2A-7(a)(5), 40-18-5; Rules 810-27-109 §§40-2A-7(a)(5), 40-18-5; Rules 810-27-109 §§40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
810-27-1-18.05 810-27-1-18.05 810-27-1-18.05 810-27-1-18.05	Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting	[3](a)(1) Each episode of a series of films produced for television shall constitute a separate "film" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](c)(1) Each episode of a series of radio programming produced for radio broadcast shall constitute a separate "radio programming" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](e) "Rent" shall include license fees or other payments or consideration provided in exchange for the broadcast or other use of television or radio programming. [4](b) The Property Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted approval from the department to employ an alternative apportionment method that includes the use of the property factor. The property factor shall be determined in accordance with Rule 810-27-1-10 through 810-27-1-12, inclusive, except as modified in this rule. [4](b)(1)(i) in the case of rented studios, the net annual rental rate shall include only the amount of the basic or flat rental charge by the studio for the use of a stage or other permanent equipment such as sound recording equipment and the like; except that additional equipment rented from other sources or from the studio not covered in the basic or flat rental charge and used for one week or longer (even though rented on a day-to-day basis) shall be included. Lumpsum net rental payments for a period which encompasses more than a single income year shall be assigned ratably over the rental period. [4](b)(1)(ii) No value or cost attributable to any outer-jurisdictional, film or radio programming property, shall be included in the property factor at any time.	\$\$40-2A-7(a)(5), 40-18-5; Rules 810-27-109 \$\$40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
810-27-1-18.05 810-27-1-18.05 810-27-1-18.05	Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting	[3](a)(1) Each episode of a series of films produced for television shall constitute a separate "film" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](c)(1) Each episode of a series of radio programming produced for radio broadcast shall constitute a separate "radio programming" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](e) "Rent" shall include license fees or other payments or consideration provided in exchange for the broadcast or other use of television or radio programming. [4](b) The Property Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted approval from the department to employ an alternative apportionment method that includes the use of the property factor. For tax years prior to January 1, 2021, or if the taxpayer is granted approval from the department to employ an alternative apportionment method that includes the use of the property factor. The property factor shall be determined in accordance with Rule 810-27-1. 10 through 810-27-112, inclusive, except as modified in this rule. [4](b)(1)(ii) In the case of rented studios, the net annual rental rate shall include only the amount of the basic or flat rental charge by the studio for the use of a stage or other permanent equipment such as sound recording equipment and the like; except that additional equipment rented from other sources or from the studio not covered in the basic or flat rental charge and used for one week or longer (even though rented on a day-to-day basis) shall be included. Lumpsum net rental payments for a period which encompasses more than a single income year shall be assigned ratably over the rental period. [4](b)(1)(ii) No value or cost attributable to any outer-jurisdictional, film or radio programming property shall. be included in the property factor at any time. [4](b)(1)(iii) No value or cost attributable to any outer-jurisdictional, film	\$\$40-2A-7(a)(5), 40-18-5; Rules 810-27-109 \$\$40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
810-27-1-18.05 810-27-1-18.05 810-27-1-18.05 810-27-1-18.05	Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting	[3](a)(1) Each episode of a series of films produced for television shall constitute a separate "film" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](c)(1) Each episode of a series of radio programming produced for radio broadcast shall constitute a separate "radio programming" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](e) "Rent" shall include license fees or other payments or consideration provided in exchange for the broadcast or other use of television or radio programming. [4](b) The Property Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted approval from the department to employ an alternative apportionment method that includes the use of the property factor. The property factor shall be determined in accordance with Rule 810-27-1-10 through 810-27-1-12, inclusive, except as modified in this rule. [4](b)(1)(1) in the case of rented studios, the net annual rental rate shall include only the amount of the basic or flat rental charge by the studio for the use of a stage or other permanent equipment such as sound recording equipment and the like; except that additional equipment rented from other sources or from the studio not covered in the basic or flat rental charge and used for one week or longer (even though rented on a day-to-day basis) shall be included. Lumpsum net rental payments for a period which encompasses more than a single income year shall be assigned ratably over the rental period. [4](b)(1)(ii) No value or cost attributable to any outer-jurisdictional, film or radio programming property shall be included in the property factor at any time.	\$\$40-2A-7(a)(5), 40-18-5; Rules 810-27-109 \$\$40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
810-27-1-18.05 810-27-1-18.05 810-27-1-18.05 810-27-1-18.05	Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting	[3](a)(1) Each episode of a series of films produced for television shall constitute a separate "film" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](c)(1) Each episode of a series of radio programming produced for radio broadcast shall constitute a separate "radio programming" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](e) "Rent" shall include license fees or other payments or consideration provided in exchange for the broadcast or other use of television or radio programming. [4](b) The Property Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted approval from the department to employ an alternative apportionment method that includes the use of the property factor. For tax years prior to January 1, 2021, or if the taxpayer is granted approval from the department to employ an alternative apportionment method that includes the use of the property factor. The property factor shall be determined in accordance with Rule 810-27-1. 10 though 810-27-1.21, inclusive, except as modified in this rule. [4](b)(1)(i) In the case of rented studios, the net annual rental rate shall include only the amount of the basic or flat rental charge by the studio for the use of a stage or other permanent equipment such as sound recording equipment and the like; except that additional equipment rented from other sources or from the studio not covered in the basic or flat rental charge and used for one week or longer (even though rented on a day-to-day basis) shall be included. Lumpsum net rental payments for a period which encompasses more than a single income year shall be assigned ratably over the rental period. [4](b)(1)(ii) No value or cost attributable to any outer-jurisdictional, film or radio programming property shall be included in the property factor at any time. [4](b)(2)(ii) All real property and tangible personal property (other than outer-j	\$\$40-2A-7(a)(5), 40-18-5; Rules 810-27-109 \$\$40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
810-27-1-18.05 810-27-1-18.05 810-27-1-18.05 810-27-1-18.05	Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting	[3](a)(1) Each episode of a series of films produced for television shall constitute a separate "film" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](c)(1) Each episode of a series of radio programming produced for radio broadcast shall constitute a separate "radio programming" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](e) "Rent" shall include license fees or other payments or consideration provided in exchange for the broadcast or other use of television or radio programming. [4](b) The Property Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted approval from the department to employ an alternative apportionment method that includes the use of the property factor. The property factor shall be determined in accordance with Rule 810-27-1-10 through 810-27-1-12, inclusive, except as modified in this rule. [4](b)(1)(i) in the case of rented studios, the net annual rental rate shall include only the amount of the basic or flat rental charge by the studio for the use of a stage or other permanent equipment such as sound recording equipment and the like; except that additional equipment rented from other sources or from the studio not covered in the basic or flat rental charge and used for one week or longer (even though rented on a day-to-day basis) shall be included. Lumpsum net rental payments for a period which encompasses more than a single income year shall be assigned ratably over the rental period. [4](b)(1)(ii) No value or cost attributable to any outer-jurisdictional, film or radio programming property shall be included in the property factor at any time. [4](b)(1)(ii) No value or cost attributable to see on the rented which is used in the business shall be included for sale or rental by the taxpayer for home viewing or listening shall be included in the property factor.	\$\$40-2A-7(a)(5), 40-18-5; Rules 810-27-109 \$\$40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
810-27-1-18.05 810-27-1-18.05 810-27-1-18.05 810-27-1-18.05	Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting Special Rules: Television And Radio Broadcasting	[3](a)(1) Each episode of a series of films produced for television shall constitute a separate "film" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](c)(1) Each episode of a series of radio programming produced for radio broadcast shall constitute a separate "radio programming" notwithstanding that the series relates to the same principal subject and is produced during one or more tax periods. [3](e) "Rent" shall include license fees or other payments or consideration provided in exchange for the broadcast or other use of television or radio programming. [4](b) The Property Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted approval from the department to employ an alternative apportionment method that includes the use of the property factor. The property factor shall be determined in accordance with Rule 810-27-1-10 through 810-27-1-12, inclusive, except as modified in this rule. [4](b)[1](i) in the case of rented studios, the net annual rental rate shall include only the amount of the basic or flat rental charge by the studio for the use of a stage or other permanent equipment such as sound recording equipment and the like; except that additional equipment rented from other sources or from the studio not covered in the basic or flat rental charge and used for one week or longer (even though rented on a day-to-day basis) shall be included. Lumpsum net rental payments for a period which encompasses more than a single income year shall be assigned ratably over the rental period. [4](b)[2](ii) No value or cost attributable to any outer-jurisdictional, film or radio programming property shall be included in the property factor at any time. [4](b)[2](ii) Audio or video cassettes, discs or similar medium containing film or radio programming and intended for sale or rental by the taxpayer for home viewing or listening shall be included in the property factor.	\$\$40-2A-7(a)(5), 40-18-5; Rules 810-27-109 \$\$40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0

				# of Discretionary
Rule Citation	Short Description	Regulatory Text (4)(b)(3)(i) With the exception of outer-jurisdictional, film and radio programming property, all rea	Statutory Authoity	Regulatory Restrictions
		and tangible personal property owned or rented by the taxpayer and used in Alabama during the		
810-27-118.05	Special Rules: Television And Radio Broadcasting	tax period shall be included in the numerator of the property factor as provided in Alabama Rule 810-27-110.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
	Special Rules: Television And	(4)(b)(3)(ii) Outer-jurisdictional, film and radio programming property shall be excluded from the		_
810-27-118.05	Radio Broadcasting	numerator of the property factor. (4)(c)(1) Payroll Factor Denominator. The denominator of the payroll factor shall include all	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
		compensation, including residual and profit participation payments, paid to employees during the		
810-27-118.05	Special Rules: Television And Radio Broadcasting	income year, including that paid to directors, actors, newscasters and other talent in their status as employees.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
		(4)(c)(2) Payroll Factor Numerator. Compensation for all employees shall be attributed to the	V-N-H	
810-27-118.05	Special Rules: Television And Radio Broadcasting	state or states as <u>may</u> be determined by the application of the provisions of Rules 810-27-113 and 810-27-114.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
		(4)(d)(1) Sales Factor Denominator. The denominator of the sales factor shall include the total		
810-27-118.05	Special Rules: Television And Radio Broadcasting	gross receipts derived by the taxpayer from transactions or activity in the regular course of its trade or business, except receipts excluded under Rule 810-27-118.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
040 07 4 40 05	Special Rules: Television And	(4)(d)(2) Sales Factor Numerator. The numerator of the sales factor shall include all gross receipts		
810-27-118.05	Radio Broadcasting	of the taxpayer from sources within Alabama, including, but not limited to the following: (4)(d)(2)(ii) Gross receipts, including advertising revenue, from television film or radio	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
		programming in release to or by a television station (independent or unaffiliated) or network of		
		stations for broadcast shall be attributed to Alabama in the ratio (hereafter "audience factor") that the audience for such station (or owned and affiliated stations in the case of networks)		
		located in Alabama bears to the total audience for such station (or owned and affiliated stations in		
		the case of networks). The audience factor for television or radio programming shall be determined by the ratio that the taxpayer's in-state viewing (listening) audience bears to its total		
		viewing (listening) audience. Such audience factor shall be determined either by reference to the books and records of the taxpayer or by reference to published rating statistics, provided the		
	Special Rules: Television And	method used by the taxpayer is consistently used from year to year for such purpose and fairly		
810-27-118.05	Radio Broadcasting	represents the taxpayer's activity in Alabama. (4)(d)(2)(iii) Gross receipts from film programming in release to or by a cable television system	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
		shall be attributed to Alabama in the ratio (hereafter "audience factor") that the subscribers for		
		such cable television system located in Alabama bears to the total subscribers of such cable television system. If the number of subscribers cannot be accurately determined from the books		
		and records maintained by the taxpayer, such audience factor ratio shall be determined on the		
810-27-118.05	Special Rules: Television And Radio Broadcasting	basis of the applicable year's subscription statistics located in published surveys, provided that the source selected is consistently used from year to year for that purpose.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
010 17 1 110.03		(4)(d)(2)(iv) Receipts from the sale, rental, licensing or other disposition of audio or video	33 10 Ext 7(0)(3), 10 10 3, Males 010 E7 1 103	, and the second
810-27-118.05	Special Rules: Television And Radio Broadcasting	cassettes, discs, or similar medium intended for home viewing or listening shall be included in the sales factor as provided in Rule 810-27-116.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-109	0
010 17 1 110.03		(1) In General. As used in this rule, the term "trucking company" means a motor common carrier,	3310 277 (4)(3), 10 20 3, 10 20 27 2 103	V
		a motor contract carrier, or an express carrier which primarily transports tangible personal property of others by motor vehicle for compensation. Where a trucking company has income		
		from sources both within and without Alabama, the amount of business income from sources		
		within Alabama shall be determined pursuant to this rule. In such cases, the first step is to determine what portion of the trucking company's income constitutes "business" income and		
		what portion constitutes "nonbusiness" income under §40-27-1, and 40-27-1.1, Code of Ala. 1975,		
		and Rule 810-27-101. Nonbusiness income is directly allocable to specific states pursuant to the provisions of §40-27-1, Code of Ala. 1975, inclusive. Business income is apportioned among the		
		states in which the business is conducted and pursuant to the sales apportionment factors set		
	Special Rules: Trucking	forth in this rule. The sum of the items of nonbusiness income directly allocated to Alabama and (ii) the amount of business income attributable to Alabama constitutes the amount of the		
810-27-118.06	Companies	taxpayer's entire net income which is subject to tax in Alabama. (3)(b) The Property Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
		approval from the Commissioner to employ an alternative apportionment method that includes		
810-27-118.06	Special Rules: Trucking Companies	the use of the property factor. The property factor shall be determined in accordance with Rule 810-27-110 through 810-27-112, inclusive, except as modified in this rule.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
010 17 1 110.00		(3)(b)(1) Property Valuation . Owned property shall be valued at its original cost and property	3310 277 (4)(3), 10 10 312, 10 10 37, 10 27	v
810-27-118.06	Special Rules: Trucking Companies	rented from others shall be valued at eight (8) times the net annual rental rate in accordance with Section 40-27-1, Code of Ala. 1975, and Rule 810-27-111.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
		(3)(b)(2)(i) "Average value" of property means the amount determined by averaging the values at		
	Special Rules: Trucking	the beginning and end of the income tax year, but the Commissioner may require the averaging of monthly values during the income year or such averaging as is necessary to reflect properly the		
810-27-118.06	Companies	average value of the trucking company's property. (See Rule 810-27-112.)	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	1
		(3)(b)(3) The Denominator and Numerator of the Property Factor. The denominator of the property factor shall be the average value of all of the taxpayer's real and tangible personal		
		property owned or rented and used during the income year. The numerator of the property factor		
		shall be the average value of the taxpayer's real and tangible personal property owned or rented and used in Alabama during the income year. In the determination of the numerator of the		
	Special Rules: Trucking	property factor, all property, except mobile property as defined in this rule, shall be included in the numerator of the property factor in accordance with Rules 810-27-110 through 810-27-112,		
810-27-118.06	Companies	inclusive.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
810-27-118.06	Special Rules: Trucking Companies	(3)(b)(3)(i) Mobile property, as defined in this rule, which is located solely within Alabama during the income year shall be included in the numerator of the property factor.	\$\$40.24.7(a)(E) 40.19.21.2.40.19.E7.40.27	0
010-27-110.00		(3)(b)(3)(ii) Mobile property as defined in this rule, which is located within and without Alabama	§\$40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
810-27-118.06	Special Rules: Trucking Companies	during the income year shall be included in the numerator of the property factor in the ratio which mobile property miles in the state bear to the total mobile property miles.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	n
010 17 1 110.00	Companies	(3)(c) The Payroll Factor. For tax years prior to January 1, 2021, or if the taxpayer is granted	3310 277 (4)(3),10 10 312, 10 10 37, 10 27	,
		approval from the Commissioner to employ an alternative apportionment method that includes the use of the payroll factor. The denominator of the payroll factor is the compensation paid		
		everywhere by the taxpayer during the income year for the production of business Rules 810-27-1		
		.13 and 810-27-114.) The numerator of the payroll factor is the total compensation paid in Alabama during the income year by the taxpayer. With respect to all personnel, except those		
040.07.4	Special Rules: Trucking	performing services within and without Alabama, compensation paid to such employees shall be	CC40 04 7/ VEV 40 40	
810-27-118.06	Companies	included in the numerator as provided in Rules 810-27-113 and 810-27-114. (3)(c)(1) With respect to personnel performing services within and without Alabama,	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
	Special Bules, Trusting	compensation paid to such employees shall be included in the numerator of the payroll factor in		
810-27-118.06	Special Rules: Trucking Companies	the ratio which their services performed in Alabama bear to their services performed everywhere based on mobile property miles.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
		(3)(d)(1) In General. All revenue derived from transactions or activities in the regular course of the taxpayer's trade or business which produce business income shall be included in the denominator		
	Special Rules: Trucking	of the revenue factor. (See 40-27-1, and 40-27-1.1, Code of Ala. 1975, and Alabama Rule 810-27-1-		
810-27-118.06	Companies	.01 through .17) (3)(d)(1)(i) The numerator of the revenue factor is the total revenue of the taxpayer in Alabama	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
		during the income year. The total state revenue of the taxpayer, other than revenue from hauling		
810-27-118.06	Special Rules: Trucking Companies	freight, mail, and express, shall be attributable to Alabama in accordance with §40-27-1, Code of Ala. 1975, and Rule 810-27-115 through 810-27-117.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	n
1 .10.00	1	,		

Rule Citation	Short Description	Bagulatary Taut	Statutary Authority	# of Discretionary
Rule Citation		Regulatory Text (3)(d)(2) Numerator of the Sales (Revenue) Factor from Freight, Mail, and Express . The total	Statutory Authoity	Regulatory Restrictions
810-27-118.06	Special Rules: Trucking Companies	revenue of the taxpayer attributable to Alabama during the income year from hauling freight, mail, and express shall be:	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
810-27-118.00		(4) Records . The taxpayer shall maintain the records necessary to identify mobile property and to	3940-2A-7(8)(3),40-10-31.2, 40-10-37, 40-27-	U
810-27-118.06	Special Rules: Trucking Companies	enumerate by state the mobile property miles traveled by such mobile property as those terms are used in this rule. Such records are subject to review.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
010 27 1 110.00	companies	(5) De Minimis Nexus Standard. Notwithstanding any provision contained herein, this rule (Special	33.10 277 (0)(3),10 10 3212, 10 10 37, 10 27	J. Control of the con
	Special Rules: Trucking	Rules relating Trucking Companies) shall not apply to require the apportionment of income to Alabama if the trucking company during the course of the income tax year did not meet the		
810-27-118.06	Companies	"substantial nexus" thresholds as stipulated by §40-18.31.2, Code of Ala. 1975.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
		(1) In general, A person providing telecommunications or ancillary services whose business activity is taxable both within and without Alabama shall allocate and apportion its net income as		
	Special Rules:	provided in §40-27-1, Code of Ala. 1975, and rules issued thereunder, exclusive of §40-27-1, Code		
810-27-118.07	Telecommunications and Ancillary Service Providers.	of Ala. 1975, except as modified by this special rule. However, business income shall be determined in accordance with §40-27-1.1, Code of Ala. 1975.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
	·	(2)(i) "Conference bridging service" means an ancillary service that links two or more participants	33.4 (-)(-)(-)	-
	Special Rules: Telecommunications and	of an audio or video conference call and may include the provision of a telephone number. Conference bridging service does not include the telecommunications services used to reach the		
810-27-118.07	Ancillary Service Providers.	conference bridge.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	1
	Special Rules: Telecommunications and	(2)(x) "Paging service" means a telecommunications service that provides transmission of coded radio signals for the purpose of activating specific pagers; such transmissions <u>may</u> include		
810-27-118.07	Ancillary Service Providers.	messages and/or sounds. (2)(z) "Place of primary use" means the street address representative of where the customer's use	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	1
		of the telecommunications service primarily occurs, which shall be the residential street address		
	Special Rules: Telecommunications and	or the primary business street address of the customer. In the case of mobile telecommunications services, "place of primary use" shall be within the licensed service area of the home service		
810-27-118.07	Ancillary Service Providers.	provider.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
	Special Rules:	(2)(bb) "Prepaid calling service" means the right to access exclusively telecommunications services, which must be paid for in advance and which enables the origination of calls using an		
	Telecommunications and	access number or authorization code, whether manually or electronically dialed, and that is sold in		
810-27-118.07	Ancillary Service Providers.	predetermined units or dollars of which the number declines with use in a known amount. (2)(cc) "Prepaid wireless calling service" means the sale of a telecommunications service that	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
		provides the right to utilize mobile wireless service as well as other non-telecommunications		
	Special Rules: Telecommunications and	services including the download of digital products delivered electronically, content and ancillary services, which must be paid for in advance that is sold in predetermined units of dollars of which		
810-27-118.07	Ancillary Service Providers.	the number declines with use in a known amount.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
		(2)(gg)(2)(iv) Radio and television audio and video programming services, regardless of the medium, including the furnishing of transmission, conveyance and routing of such services by the		
		programming service provider. Radio and television audio and video programming services shall		
	Special Rules: Telecommunications and	include but not be limited to cable service as defined in 47 USC 522(6) and audio and video programming services delivered by commercial mobile radio service providers, as defined in 47		
810-27-118.07	Ancillary Service Providers.	CFR 20.3;	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
	Special Rules: Telecommunications and	(2)(jj) "Voice mail service" means an ancillary service that enables the customer to store, send or receive recorded messages. Voice mail service does not include any vertical services that the		
810-27-118.07	Ancillary Service Providers.	customer may be required to have in order to utilize the voice mail service.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
	Special Rules: Telecommunications and	(3)(a) All business income shall be apportioned to Alabama in accordance with the calculation		
810-27-118.07	Ancillary Service Providers.	provided in §40-27-1, <u>Code of Ala. 1975</u> , and Rule 810-27-109.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
	Special Rules: Telecommunications and	(3)(b) Property Factor: Outer-jurisdictional property that is used by a taxpayer in providing a telecommunications or ancillary service <u>shall</u> be excluded from the numerator and from the		
810-27-118.07	Ancillary Service Providers.	denominator of the property factor.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
	Special Rules:	(3)(c)(5)(iii) if such service is for segments of a channel between two customer channel termination points located in different states and such segments of channel are separately		
	Telecommunications and	charged, when one of the customer channel termination points is in Alabama, provided however		
810-27-118.07	Ancillary Service Providers.	that only fifty percent of such gross receipts shall be sourced to Alabama; and (3)(c)(8)(i) The amount of gross receipts attributable to the sale of a telecommunication or	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
		ancillary service which is sold as part of a bundled transaction shall be equal to the price charged		
		by the taxpayer for such service when sold separately, adjusted by an amount equal to the quotient of a) the difference between 1) the price charged by the taxpayer for the bundled		
	Special Rules: Telecommunications and	transaction, and 2) the sum of the prices charged by the taxpayer for each of the included products when sold separately, and b) the number of products included in the bundled		
810-27-118.07	Ancillary Service Providers.	transaction;	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
	Special Rules:	(3)(c)(8)(ii) If the amount of such gross receipts is not determinable under subparagraph 8.(i) above, then it may be determined by reasonable and verifiable standards from taxpayer's books		
	Telecommunications and	and records that are kept in the regular course of business for purposes including, but not limited		
810-27-118.07	Ancillary Service Providers. Special Rules:	to, non-tax purposes. (3)(c)(9) Gross receipts from the sale of telecommunication services which are not taxable in the	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
	Telecommunications and	State to which they would be apportioned pursuant to subparagraphs (b)1. through 7., shall be		
810-27-118.07	Ancillary Service Providers.	excluded from the denominator of the sales factor. (1)(c) It is the policy of Alabama hereto to impose its net income tax, subject to Alabama and	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
		Federal legislative limitations, to the fullest extent constitutionally permissible. Interpretation of		
		the solicitation of orders standard in P.L. 86-272 requires a determination of the fair meaning of that term in the first instance. The United States Supreme Court has recently established a		
		standard for interpreting the term "solicitation" and this rule has been revised to conform to such		
		standard. Wisconsin Department of Revenue v. William Wrigley, Jr., Co., 505 U.S., 112 S.Ct. 2447, 120 L.Ed.2d 174 (1992). In those cases where there may be reasonable differences of opinion		
		between Alabama and a Signatory State as to whether the disputed activity exceeds what is		
		protected by P.L. 86-272, Alabama will apply the principle that the preemption of state taxation that is required by P.L. 86-272 will be limited to those activities that fall within the "clear and		
		manifest purpose of Congress." See Department of Revenue of Oregon v. ACF Industries, Inc., et		
	Public Law 86-272 Exemption	al., U.S., 114 S.Ct. 843, 127 L. Ed.2d 165 (1994), Cipollone v. Liggett Group, Inc., 505 U.S., 112 S.Ct. 2608, 120 L. Ed.2d 407, 422 (1992); Heublein, Inc. v. South Carolina Tax Com., 409 U.S. 275, 281-		
810-27-119	From Income Tax	282 (1972).	§§40-2A-7(a)(5), 40-18-57	1
	Public Law 86-272 Exemption	(3)(a) For the in-state activity to be a protected activity under P.L. 86-272, it must be limited solely to solicitation (except for de minimis activities described in paragraph (4) and those activities		
810-27-119	From Income Tax	conducted by independent contractors described in paragraph (6) below).	§§40-2A-7(a)(5), 40-18-57	0
		(3)(c) Ancillary activities are those activities that serve no independent business function for the seller apart from their connection to the solicitation of orders. Activities that a seller would		
		engage in apart from soliciting orders shall not be considered as ancillary to the solicitation of orders. The mere assignment of activities to sales personnel does not, merely by such assignment,		
		make such activities ancillary to solicitation of orders. Additionally, activities that seek to promote		
		sales are not ancillary, because P.L. 86-272 does not protect activity that facilitates sales; it only protects ancillary activities that facilitate the request for an order. The conducting of activities not		
		falling within the foregoing definition of solicitation will cause the company to lose its protection		
010 27 1 10	Public Law 86-272 Exemption	from a net income tax afforded by P.L. 86-272, unless the disqualifying activities, taken together,	6640 24 7/a)/E) 40 49 E7	_
810-27-119	From Income Tax	are either de minimis or are otherwise permitted under this rule.	§§40-2A-7(a)(5), 40-18-57	0

B 1 60 11	Chart Description			# of Discretionary
Rule Citation	Short Description	Regulatory Text (4)(a) De minimis activities are those that, when taken together, establish only a trivial connection	Statutory Authoity	Regulatory Restrictions
		with the taxing State. An activity conducted within a taxing State on a regular or systematic basis		
		or pursuant to a company policy (whether such policy is in writing or not) shall normally not be considered trivial. Whether or not an activity consists of a trivial or non-trivial connection with the		
		State is to be measured on both a qualitative and quantitative basis. If such activity either		
		qualitatively or quantitatively creates a non-trivial connection with the taxing State, then such		
		activity exceeds the protection of P.L. 86-272. Establishing that the disqualifying activities only account for a relatively small part of the business conducted within the taxing State is not		
		determinative of whether a de minimis level of activity exits. The relative economic importance of		
		the disqualifying in-state activities, as compared to the protected activities, does not determine		
810-27-119	Public Law 86-272 Exemption From Income Tax	whether the conduct of the disqualifying activities within the taxing State is inconsistent with the limited protection afforded by P.L. 86-272.	§§40-2A-7(a)(5), 40-18-57	0
010 27 1 .13	Trom meeme rax	(5)(a)(18)(ii) A telephone listing or other public listing within the state for the company or for an	3340 2A 7(0)(3), 40 10 37	U
		employee or representative of the company in such capacity or other indications through		
		advertising or business literature that the company or its employee or representative can be contacted at a specific address within the state shall normally be determined as the company		
		maintaining within Alabama an office or place of business attributable to the company to its		
		employee or representative in a representative capacity. However, the normal distribution and use of business cards and stationery identifying the employee's or representative's name, address,		
		telephone and fax numbers and affiliation with the company shall not, by itself, be considered as		
	Public Law 86-272 Exemption	advertising or otherwise publicly attributing an office to the company or its employee or		
810-27-119	From Income Tax	representative. (5)(a)(18)(iii) The maintenance of any office or other place of business in Alabama that does not	§§40-2A-7(a)(5), 40-18-57	0
	Public Law 86-272 Exemption	strictly qualify as an "in-home" office as described above shall, by itself, cause the loss of		
810-27-119	From Income Tax	protection under this rule.	§§40-2A-7(a)(5), 40-18-57	0
		(5)(b)(13) Owning, leasing, using or maintaining personal property for use in the employee or		
		representative's "in-home" office or automobile that is solely limited to the conducting of		
		protected activities. Therefore, the use of personal property such as a cellular telephone, facsimile		
	Public Law 86-272 Exemption	machine, duplicating equipment, personal computer and computer software that is limited to the carrying on of protected solicitation and activity entirely ancillary to such solicitation or permitted		
810-27-119	From Income Tax	by this rule under subparagraph (5)(b) shall not, by itself, remove the protection under this rule.	§§40-2A-7(a)(5), 40-18-57	0
		(6)(a) P.L. 86-272 provides protection to certain in-state activities if conducted by an independent		
	Public Law 86-272 Exemption	contractor that would not be afforded if performed by the company or its employees or other representatives. Independent contractors may engage in the following limited activities in the		
810-27-119	From Income Tax	state without the company's loss of immunity:	§§40-2A-7(a)(5), 40-18-57	1
	Public Law 86-272 Exemption	(6)(c) Maintenance of a stock of goods in the state by the independent contractor under consignment or any other type of arrangement with the company, except for purposes of display		
810-27-119	From Income Tax	and solicitation, <u>shall</u> remove the protection.	§§40-2A-7(a)(5), 40-18-57	0
		(7)(a) When it appears that Alabama and another Signatory State, due to the use of a throwback	, ,,, ,,	
		rule, have included or will include the same receipts from a sale in their respective sales factor numerators, at the written request of the company mailed to both states, Alabama may confer in		
		good faith with the other state to determine which state should be assigned said receipts. Such		
		conference may identify what law, rule or written guideline, if any, has been adopted in the state		
	Public Law 86-272 Exemption	of destination with respect to the issue. The state of destination shall be that location at which the purchaser or its designee actually receives the property, regardless of f.o.b. point or other		
810-27-119	From Income Tax	conditions of sale.	§§40-2A-7(a)(5), 40-18-57	0
		(7)(b) In determining which state is to receive the assignment of the receipts at issue, preference		
		may be given to any clearly applicable law, rule or written guideline that has been adopted in state of destination. However, except in the case of the definition of what constitutes "tangible		
		personal property", Alabama is not required by this rule to follow any other state's law, rule or		
810-27-119	Public Law 86-272 Exemption From Income Tax	written guideline should Alabama determine that to do so (i) would conflict with its own laws, rules, or written guidelines and	§§40-2A-7(a)(5), 40-18-57	0
810-27-119	Tront income tax	(7)(c) Notwithstanding any provision set forth in this rule to the contrary, as between Alabama	3340-2A-7 (a)(3), 40-10-37	0
		and any other Signatory State, Alabama will apply the definition of "tangible personal property"		
		that exists in the state of destination to determine the application of P.L. 86-272 and issues of throwback, if any. Should the state of destination not have any applicable definition of such term		
	Multistate Taxpayers:	so that it could be reasonably determined whether the property at issue constitutes "tangible		
	Recordkeeping For Sales, Use, Or Rental Tax Transactions	personal property", then Alabama will treat such property in any manner that would clearly	\$\$40.24.7/-\\F\\ 40.40.F7	ō
810-27-119	Or Rental Tax Transactions	reflect the income- producing activity of the company within Alabama. (8)(d) Loss of Protection for conducting unprotected activity during part of tax year. The	§§40-2A-7(a)(5), 40-18-57	0
		protection afforded under P.L. 86-272 and the provisions of this rule shall be determined on a tax		
	Multistate Taxpayers:	year by tax year basis. Therefore, if at any time during a tax year the company conducts activities that are not protected under P.L. 86-272 or this rule, no sales in Alabama or income earned by the		
	Recordkeeping For Sales, Use,	company attributed to Alabama during any part of said tax year shall be protected from taxation		
810-27-119	Or Rental Tax Transactions	under said Public Law or this rule.	§§40-2A-7(a)(5), 40-18-57	0
		(1) In General. In addition to all other recordkeeping requirements otherwise set out in Title 40, Code of Ala. 1975, or any regulations thereunder issued from time to time, every multistate		
		retailer, seller, vendor, or person doing business in Alabama or storing, using, or otherwise		
		consuming in Alabama tangible personal property purchased from a retailer and every multistate		
		lessor of tangible personal property for use in Alabama shall keep complete and adequate records as may be necessary for the Department of Revenue or its authorized representatives to		
		determine the amount of sales, use, or rental tax for the payment or collection of which that		
	Multistate Taxpayers:	retailer, seller, vendor, person, and lessor is liable under Title 40, Chapters 2A, 12, or 23, Code of		
	Or Rental Tax Transactions	Ala. 1975. Unless the Department of Revenue authorizes an alternative method of recordkeeping in writing, these records shall show:	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
		(2) Microfilm and Microfiche Records. Records, including general books of account, such as cash		
	Multistate Taxpayers: Recordkeeping For Sales, Use,	books, journals, voucher registers, ledgers, and like documents may be microfilmed or microfiched, as long as such microfilmed and microfiched records are authentic, assessable, and		
810-27-1-701	Or Rental Tax Transactions	readable and the following requirements are satisfied:	§§40-2A-7(a)(5), 40-23-31, 40-23-83	1
	Multistate Town	(2Va) Appropriate facilities are to be provided for		
	Multistate Taxpayers: Recordkeeping For Sales, Use,	(2)(a) Appropriate facilities are to be provided for preservation of the films or fiche for the periods required and open to examination and the taxpayers must agree to provide transcriptions of any		
810-27-1-701	Or Rental Tax Transactions	information on microfilm or microfiche which may be required for verification of tax liability.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
	Multistate Taxpayers:	(2)(h) Taxpayers are responsible for the effective identification, processing, storage, and		
810-27-1-701	Recordkeeping For Sales, Use, Or Rental Tax Transactions	preservation of microfilm or microfiche, making it readily available for as long as the contents may become material in the administration of any state revenue law.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	1
		(3) Records Prepared By Automated Data Processing Systems (ADP). An ADP tax accounting		
		system may be used to provide the records required for the verification of tax liability. Although ADP systems will vary from one taxpayer to another, all such systems must include a method of		
	Multistate Taxpayers:	producing legible and readable records which will provide the necessary information for verifying		
	Recordkeeping For Sales, Use,	such tax liability. The following requirements apply to any taxpayer who maintains any such		
810-27-1-701	Or Rental Tax Transactions	records on an ADP system:	§§40-2A-7(a)(5), 40-23-31, 40-23-83	1

Rule Citation	Short Description	Regulatory Text	Statutory Authoity	# of Discretionary Regulatory Restrictions
Kule Citation	Short Description	(3)(a) Recorded or Reconstructible Data. ADP records shall provide an opportunity to trace any	Statutory Authorty	Regulatory Restrictions
	Multistate Taxpayers:	transaction back to the original source or forward to a final total. If detailed print-outs are not		
		made of transactions at the time they are processed, the systems must have the ability to		
810-27-1-701	Or Rental Tax Transactions	reconstruct these transactions.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
010 27 17 101		(3)(b) General and Subsidiary Books of Account. A general ledger, with source references, shall be	33 10 27 7 (0)(0), 10 25 52, 10 25 65	Ţ.
	Multistate Taxpayers:	written out to coincide with financial reports for tax reporting periods. In cases where subsidiary		
		ledgers are used to support the general ledger accounts, the subsidiary ledgers shall also be		
810-27-1-701	Or Rental Tax Transactions	written out periodically.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
			1,1,1,	
		(3)(c) Supporting Documents and Audit Trail. The audit trail shall be designed so that the details		
	Multistate Taxpayers:	underlying the summary accounting data may be identified and made available to the Department		
	Recordkeeping For Sales, Use,	of Revenue upon request. The system shall be so designed that supporting documents, such as		
810-27-1-701	Or Rental Tax Transactions	sales invoices, purchase invoices, credit memoranda, and like documents are readily available.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
	Multistate Taxpayers:	(3)(d) Program Documentation. A description of the ADP portion of the accounting system shall		
	Recordkeeping For Sales, Use,	be made available. The statements and illustrations as to the scope of operations shall be		
810-27-1-701	Or Rental Tax Transactions	sufficiently detailed to indicate:	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
	Multistate Taxpayers:	(3)(d)(3) the controls used to ensure accurate and reliable processing. Important changes,		
	Recordkeeping For Sales, Use,	together with their effective dates, shall be noted in order to preserve an accurate chronological		
810-27-1-701	Or Rental Tax Transactions	record.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
	Multistate Taxpayers:			
	Recordkeeping For Sales, Use,	(3)(e) Data Storage Media. Adequate record retention facilities shall be available for storing tapes		
810-27-1-701	Or Rental Tax Transactions	and printouts, as well as all supporting documents as <u>may</u> be <u>required</u> by law.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
		(4) Records Retention. All records pertaining to transactions involving sales, use, or rental tax		
	Multistate Taxpayers:	liability shall be preserved for a period of not less that six (6) years from the date the related		
		return was filed or longer if required under Title 40, Chapter 2A, Code of Ala. 1975, and the related		
810-27-1-701	Or Rental Tax Transactions		§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
		(5) Examination of Records. All of the foregoing records shall be made available for examination		
		on request by the Department of Revenue or its authorized representatives in accordance with		
810-27-1-701	Or Rental Tax Transactions	Title 40, Chapter 2A, Code of Ala. 1975, and the related regulations thereunder.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
		(6) Failure of the Taxpayer to Maintain and Disclose Complete and Adequate Records. Upon failure		
		by the taxpayer, without reasonable cause, to substantially comply with the requirements of this		
		regulation, the Department of Revenue in accordance with Title 40, Chapter 2A, Code of Ala. 1975,		
810-27-1-701	Or Rental Tax Transactions	and the related regulations thereunder shall:	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
	Multistate Taxpayers:			
	Recordkeeping For Sales, Use,			
810-27-1-701		(6)(a) Impose and not abate or reduce in amount any penalty as may be authorized by law.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
1	Multistate Taxpayers:	(6)(b) Enter such other order as <u>may</u> be necessary to obtain compliance with this regulation in the		
1		future by any taxpayer found not to be in substantial compliance with the requirements of this		
810-27-1-701	Or Rental Tax Transactions	regulation.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	1

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