

Reporting And Notice Requirements For  
Facilitators Of The Lease Or Rental Of  
Automobile Vehicles (Repealed)).

~~(1) Definitions.~~

~~(a) AUTOMOTIVE VEHICLE. As defined in §40-23-1, Code of Ala. 1975, which is required to be registered under Article 2 of Chapter 6 of Title 32, Code of Ala. 1975.~~

~~(b) PERSON. As defined in in §40-12-220, Code of Ala. 1975.~~

~~(c) FACILITATOR. A person facilitating either directly or indirectly the transaction of the lease or rental of an automotive vehicle between a third party owner/lessor and a lessee for a rental period not exceeding 90 consecutive days.~~

~~(2) Reports and Notices Required. Except as provided in paragraph (5), a facilitator is required to file an annual informational report with the department in accordance with the provisions of paragraph (3) and to provide annual notices to the third party owners/lessors in accordance with paragraph (4).~~

~~(3) Annual Informational Report to the Department.~~

~~(a) A facilitator must provide an annual informational report on forms prescribed by the department reflecting all transactions facilitated between a third party owner/lessor and lessee. The annual informational report must be filed electronically by January 31 of the calendar year succeeding the year for which the annual informational report is provided. (Repealed)~~

~~(b) The annual informational report for each third party owner/lessor must include:~~

~~1. The name of the third party owner/lessor.~~

~~2. The billing address and, if different, the last known mailing address of the third party owner/lessor.~~

~~3. The registration information for the automotive vehicle of the third party owner/lessor.~~

~~4. The total monetary amount of transactions that would be otherwise subject to lease or rental tax levied under §40-12-222, Code of Ala. 1975.~~

~~(4) Annual Transaction Summary Notice to Third party Owner/Lessor.~~

~~(a) A facilitator must provide an annual transaction summary notice to each third-party owner/lessor who engaged in transactions facilitated by the facilitator for the lease or rental of an automotive vehicle, when the third party owner/lessor has not furnished evidence that it has acquired a license as required under §40-12-221, Code of Ala. 1975. The annual transaction 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.~~

~~(b) The annual transaction summary to the third-party owner/lessor must include:~~

- ~~1. The third-party owner/lessor's name.~~
- ~~2. The date of each rental transaction facilitated by the facilitator.~~
- ~~3. The corresponding invoice, transaction, or other number used by the facilitator to identify the transaction.~~
- ~~4. The name of the lessee associated with each transaction included in the notice.~~
- ~~5. The total monetary amount of the transaction that would be otherwise subject to lease or rental tax levied under §40-12-222, Code of Ala. 1975.~~
- ~~6. A statement that a report will be submitted to the department pursuant to paragraph (3).~~

~~(c) The annual transaction summary notice will be sent to the third-party owner/lessor's most recent address of record with the facilitator, with a prominent notice in the reference line (if forwarded electronically) or on the envelope in which the notice is mailed indicating that important tax information is included in the electronic communication or enclosed in the envelope.~~

~~(5) Voluntary Tax Remittance In lieu of Reporting and Notices. In lieu of providing the annual informational report required in paragraph (3) and the annual transaction summary notice required in paragraph (4), a facilitator may voluntarily register with the department and remit tax pursuant to Article 4 of Chapter 12 of Title 40, Code of Ala. 1975, for each facilitated rental transaction.~~

~~(6) Penalties. In addition to any other applicable penalties, a failure to timely file penalty in the amount of fifty dollars (\$50) will be assessed for failure to file the annual informational report for each third-party owner/lessor required in paragraph (2).~~

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**Statutory Authority:** Code of Ala. 1975, §§40-2-11, 40-2A-7(a) (5), 40-2A-11, 40-23-1, Article 2 of Chapter 6 of Title 32, and Article 4 of Chapter 12 of Title 40.

**History: Repealed:** Published November 29, 2019; effective January 13, 2020. **New Rule:** Published February 26, 2021; effective April 12, 2021. Repealed: Published ; effective