

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-1-1-.05	Definition of "reimbursable expense"	(a) The term "reimbursable expense" as used herein shall mean these expenses which are authorized to be reimbursed under the provisions of Code of Ala. 1975, §§36-7-20/22 1984 Cum. Supp.	§40-2A-7(a)(5), 40-2-9	0
810-1-1-.05	Definition of "period of travel"	(b) The term "period of travel" as used herein shall mean the period beginning with the date an employee leaves for travel and ending with the date the employee returns from travel.	§40-2A-7(a)(5), 40-2-9	0
810-1-1-.05	Notice of travel to Commissioner	(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 expenses so prepaid exceed twenty thousand dollars (\$20,000) in the aggregate for all travelers at any time.	§40-2A-7(a)(5), 40-2-9	0
810-1-1-.05	Travel approval, amend, or disapproval by Commissioner	(d) The Commissioner of Revenue, or such other officer of the Department of Revenue as the Commissioner shall designate to act for him, on receipt of a written recommendation of advance 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 swear (or affirm) that amounts represented on the attached voucher are required by me as 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	0
810-1-1-.05	Travel vouchered and transmitted to Comptroller	(e) The request shall be vouchered in accordance with normal rules of voucher procedures. The completed voucher shall be transmitted to the Comptroller for a warrant to be drawn on the 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
810-1-1-.05	Traveler submit final claim	(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 credit of the prepayment of travel fund.	§40-2A-7(a)(5), 40-2-9	0
810-1-1-.05	Special fund account for prepayment of travel	(h) There shall be established with the Comptroller, the State Treasurer and the Department of 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 will also reflect the individual amounts unaccounted for in the hands of travelers.	§40-2A-7(a)(5), 40-2-9	0
810-1-2-.05	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
810-1-5-.01	Considered timely by postmark date	(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).	§§40-2A-7(a)(5), 40-1-45	0
810-1-5-.01	Timely filed if payment received by proper agency	(2) Except as provided in paragraph (3) below, the return, claim statement, other document or payment must actually be received by the proper agency, office or officer to qualify as timely filed as provided in paragraph (1) above.	§§40-2A-7(a)(5), 40-1-45	1
810-1-5-.01	Timely mailing treated as timely filed	(3)(a) If the return, claim statement, other document or payment is sent by United States registered mail, such registration shall be prima facie evidence that the return, claim, statement, other document or payment was delivered and the date of registration shall be deemed the postmark date.	§§40-2A-7(a)(5), 40-1-45	0
810-1-5-.01	Exceptions to the timely filing rule	(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 other than mailing. (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
810-1-5-.01	Postmark rule	(6) This rule does apply to any filing or payment required by Title 40 to be made with any Judge of Probate, License Commissioner, Tax Assessor or Tax Collector of any county in this state. [See paragraph (5)(d)1. above regarding motor vehicle licensing and registration.]	§§40-2A-7(a)(5), 40-1-45	0
810-1-6-.01	ALDOR electronic filing and payment system	(1) Under the authority of Chapter 30 of Title 40 of the Code of Ala. 1975, the department shall provide an electronic filing and payment system for the purpose of providing taxpayers with the 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, 4	0
810-1-6-.01	Electronic filing requirement	(2) All taxes, fees, and licenses, and their corresponding returns or documents are required to be electronically submitted through the filing and payment system unless otherwise permitted by the department.	§§40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 4	1
810-1-6-.01	Electronic signature	(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 filing 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 authorized representative.	§§40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 4	0
810-1-6-.01	Due date and timestamp of electronic documents	(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 completes the filing of the tax return, or document, utilizing the filing and payment system as 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, 4	0

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810-1-6-.04	ACH credit or debit	(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 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, 40-30-4	1
810-1-6-.04	Electronic signature - ACH debit method	(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 department regardless of whether the return is filed by the taxpayer or by the authorized representative.	§§40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 40-30-4	0
810-1-6-.04	Electronic Payment Of Taxes To Be Provided	(3) International ACH Transactions. In order to remain in compliance with the National Automated 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 made through ACH credit method must be initiated through the taxpayer's financial institution separate from the filing of the return.	§§40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 40-30-4	0
810-1-6-.13	Requirements For Third-Party Bulk Filers	(3) Third-party bulk filers are required to: (a) Submit returns and payments for those taxes required to be filed electronically, in a timely manner using the electronic filing systems for taxpayers having a valid account with the department.	§§40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-31, 40-23-32	1
810-1-6-.13	Requirements For Third-Party Bulk Filers	(3)(c) Maintain on file the client's power of attorney allowing the third-party to file returns and/or pay Alabama taxes on behalf of the client and, upon request, provide a copy to the department. The power of attorney must also indicate the authorization for the third-party to receive information about filings or payments directly from the department.	§§40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-31, 40-23-32	1
810-1-6-.13	Requirements For Third-Party Bulk Filers	(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, 40-23-32	1
810-1-6-.13	Requirements For Third-Party Bulk Filers	(3)(d)(1) Initial client list must show all clients.	§§40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-31, 40-23-32	1
810-1-6-.13	Requirements For Third-Party Bulk Filers	(4) Third-party bulk filers are prohibited from including any information in marketing materials,	§§40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-31, 40-23-32	1
810-2-7-.01	C+29:43 Capital Credit Regulations - Procedures to be used by Investing Companies	(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 dollars (\$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 products shall be determined by the local labor market. If reliable local labor statistics are not 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 best represents the average local hourly wage rate in Alabama.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(2)(c) Capital Cost. All costs and expenses incurred by one or more Investing Companies in connection with acquisition, construction, installation and equipping of a Qualifying Project as 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 on the date on which the Qualifying Project is Placed in Service.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(2)(c)(1) If the Qualifying Project is a Headquarters Facility and utilizes an operating lease the 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 computed by using the applicable federal rate for the month in which the qualifying Project is Placed in Service and for the term most closely approximating the term of the lease.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(2)(c)(1)(i) The applicable federal rates (AFRs) shall be the annual compounding rates as computed under Section 1.125-2(a)(2)(ii).	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(2)(c)(3) Capital Costs shall not include any costs or expenses for or associated with property (real 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 year period next preceding the earlier of the date on which the personal property was physically located within this state for use with a Qualifying Project or the date on which the Qualifying Project was Placed in Service.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(2)(c)(3)(i) The Capital Cost of such property shall be equivalent to the book value of the property as of the date on which the Qualifying Project is Placed in Service.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(2)(c)(4) Only cost of equipment whose costs are incurred as of the date the project is placed in service shall be included in capital costs when equipment is acquired through a capital lease provision.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(2)(d) Capital Credit. An annual amount equal to five percent of the Capital Costs of the Qualifying Project.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(2)(f) Headquarters Facility. A facility which will serve as either the national, regional, or state headquarters for an Investing Company that conducts significant business operations outside the state of Alabama and will serve as the principal office of the principal operating officer of the Qualifying Project. The principal operating officer shall be defined as the person with chief responsibility for the daily operations of the Qualifying Project.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(2)(i) Joint Venture Agreement. All agreements among the Investing Companies, or between one or more Investing Companies and a third party, shall be subject to the provisions of this section.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(2)(n) Predominant Trade or Business Activity. More than 50% of the trade or business conducted 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 materials, which include solids, liquids, or gases, to a reusable product.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(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
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(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 because, for example, under the taxpayer's depreciation practice such Qualifying Project is accounted for in a multiple asset account and depreciation is computed under an "averaging 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
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(2)(t)(2) Notwithstanding subparagraph 1 of this paragraph, a Qualifying Project with respect to which the principal Capital Costs are incurred under a lease as permitted in Section 40-18-190(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

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810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(2)(t)(3)(i) The credit allowed by Section 40-18-194, Code of Ala. 1975, as amended, with respect 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 the portion which qualifies in such year) shall be allowed to the taxpayer with respect to such 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
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(2)(t)(3)(ii) Notwithstanding subdivision (a) of this subparagraph, if, for the first taxable year in 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 indeterminate, a credit shall be allowed to the taxpayer for such first taxable year with respect to 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 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
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(2)(t)(4) For instances in which an Investing Company is planning multiple stages of investment (i.e., phases), the Capital Credit may begin when the last stage of investment is Placed in Service. All investment stages must be identified in the Project description on the statement of intent (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
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(2)(t)(4)(ii) All stages of investment (i.e. phases) reported on the statement of intent (FORM INT) must 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	0
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(2)(v) Reporting Company. The corporation, partnership, limited liability company, proprietorship, 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 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 of a project entity created by the Investing Companies.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(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 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 Department shall be treated as the Reporting Company.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(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 regulation, however, this list is not meant to be all-inclusive: housing, transportation, meals, 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: unemployment compensation, FICA taxes, and workmen's compensation.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(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 this section to all Investing Companies with an interest in the Joint Venture except Investing Companies.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.01	Capital Credit Regulations - Procedures to be used by Investing Companies	(3)(d)(1) Who are indirect Investing Companies and who are not identified to the Reporting Company at least 30 days before the Reporting Company is required to provide the information, or	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.02	Procedure To Notify Department Of Intent To Initiate Project	(1) Scope. This regulation applies to the designation of one Investing Company, which is a participant in a Joint Venture with one or more Investing Companies, to act as the sole Reporting 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 the Department of the intent of the Investing Company or Companies to initiate a Project which will qualify for the Capital Credit.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.02	Procedure To Notify Department Of Intent To Initiate Project	(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, the Reporting Company, shall file with the Department a written statement of intent (FORM INT) 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
810-2-7-.02	Procedure To Notify Department Of Intent To Initiate Project	(5) Once a Qualifying Project is Placed in Service the Investing Company or the Reporting 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 statement shall contain:	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.02	Procedure To Notify Department Of Intent To Initiate Project	(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 Reporting Company only. Provided, however, the Reporting Company shall file with the written 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 engaged in the Joint Venture.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.02	Procedure To Notify Department Of Intent To Initiate Project	(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 a form prescribed by the Department (FORM INT-4), to report the Investing Company or 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
810-2-7-.03	Qualification For Credit And Continuing Availability Requirements	(4) Procedure. A project sponsored or undertaken by one or more Investing Companies which is in compliance with the capital cost requirements and which is in compliance during the tax year with, the new employees requirements, the base wage requirements, and the continuing availability requirements shall entitle the Investing Company or Companies, or the shareholders, partners, members, owners, or beneficiaries to the Capital Credit.	§§40-2A-7(A)(5), 40-18-197	0

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810-2-7-.03	Qualification For Credit And Continuing Availability Requirements	(4)(b)(1) Not less than 20 jobs for New Employees at a Qualifying Project other than 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 all New Employees at the Qualifying Project be not less than the Base Wage Requirement by the date which is not later than 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	0
810-2-7-.03	Qualification For Credit And Continuing Availability Requirements	(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 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 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	0
810-2-7-.03	Qualification For Credit And Continuing Availability Requirements	(4)(b)(3) If an Investing Company closes an existing facility in this state and within two years 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 facility at the time of the closure shall be deemed jobs for New Employees for the purposes of determining the number of jobs for New Employees.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.03	Qualification For Credit And Continuing Availability Requirements	(4)(b)(4) A company shall be considered to have met the employment requirement for the portion 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 hereinafter referred to as a Compliance Year) if the employment requirement is satisfied for at least 11/12 of each Compliance Year.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.03	Qualification For Credit And Continuing Availability Requirements	(4)(c)(1) Unless a Qualifying Project is a direct processor of agricultural food products, all New Employees at a Qualified Project must either have an average hourly wage of at 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	0
810-2-7-.03	Qualification For Credit And Continuing Availability Requirements	(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 (such portion of a year and each full year thereafter during the 20 year credit period is hereinafter 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
810-2-7-.03	Qualification For Credit And Continuing Availability Requirements	(4)(d) Continuing Availability Requirements. Any Investing Company that meets the employment 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 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 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
810-2-7-.04	Computation Of Available Capital Credit	(4) Procedure. An Investing Company or Companies in a Qualifying Project as defined in Regulation 810-2-7-.03 or the shareholders, partners, members, owners, or beneficiaries of the 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
810-2-7-.04	Computation Of Available Capital Credit	(4)(a) The Capital Credit shall be limited to the income tax liability attributable to the income 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
810-2-7-.04	Computation Of Available Capital Credit	(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 difference in the Alabama income tax liability is the amount attributable to the Alabama income generated by or arising out of the Project.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.04	Computation Of Available Capital Credit	(4)(b) The credit shall be available for a period of 20 years beginning with the year in which the Qualifying Project is Placed in Service and continuing for 19 consecutive years thereafter.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.04	Computation Of Available Capital Credit	(4)(b)(1) For any tax return filed during the 20 year period which is for a tax period of less than one 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
810-2-7-.04	Computation Of Available Capital Credit	(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 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	0
810-2-7-.04	Computation Of Available Capital Credit	(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 interest therein shall be entitled to the Capital Credit upon the same conditions and for the same period as the Investing Company or Companies originally entitled to the Capital Credit.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.04	Computation Of Available Capital Credit	(4)(e) The aggregate amount of the Capital credits utilized during the 20 year period shall not exceed 100 percent of the Capital Costs of the Qualifying Project.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.04	Computation Of Available Capital Credit	(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. 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 all other deductions, losses, or credits permitted under Titles 40 and 41 of the Code of Ala. 1975.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.04	Computation Of Available Capital Credit	(4)(f) The Capital Credit allowable shall be limited to the tax liability attributable to the income generated by or arising from the qualified Project within the state.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.05	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	0
810-2-7-.05	Determination Of Qualifying Project Income	(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 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 factor in Chapter 27 of Title 40.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.05	Determination Of Qualifying Project Income	(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 numerator of this Project factor shall be computed in a like manner as provided for the payroll factor in Chapter 27 of Title 40.	§§40-2A-7(A)(5), 40-18-197	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-2-7-.05	Determination Of Qualifying Project Income	(2)(c) Project Sales Factor. The Project Sales Factor is a fraction, the numerator of which is the total Project sales in Alabama made during the tax period by the Corporation, and the 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 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
810-2-7-.05	Determination Of Qualifying Project Income	(4) Procedure. The Department of Revenue and the Reporting Company shall agree in writing to use one of the following methods to determine income generated by or arising out of the Qualifying Project:	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.05	Determination Of Qualifying Project Income	(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 shall be eliminated and the divisor reduced accordingly. Form AR which shows the two factor 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
810-2-7-.05	Determination Of Qualifying Project Income	(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 the divisor reduced accordingly. Form AR which shows the three factor 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
810-2-7-.05	Determination Of Qualifying Project Income	(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 using 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 affiliated legal entities or other accounting units in the Corporation. Form AR 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	1
810-2-7-.05	Determination Of Qualifying Project Income	(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 Department of Revenue and the Investing Company or Companies specifying the method by which income generated by or arising out of the Project will be determined.	§§40-2A-7(A)(5), 40-18-197	0
810-2-7-.05	Determination Of Qualifying Project Income	(6) Record Keeping Requirements. Each Investing Company receiving a Capital Credit shall maintain or caused to be maintained records with respect to the Qualifying Project sufficient to 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
810-2-7-.05	Determination Of Qualifying Project Income	(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 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
810-2-7-.06	Allocation Of The Capital Credit	(3)(a) Allocation of Capital Credit. The Capital Credit shall be allocated among the shareholders, partners, members, owners or beneficiaries of the Investing Company or Companies entitled to 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
810-2-7-.06	Allocation Of The Capital Credit	(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 business entities investing in the Project. The most recent form filed by the Project shall be considered the current allocation to be used by the Project.	§§40-2A-7(A)(5), 40-18-197 as amended	0
810-2-7-.06	Allocation Of The Capital Credit	(3)(a)(1)(i) Any changes made to the Allocation of Capital Credit schedule after the filing of the 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
810-2-7-.06	Allocation Of The Capital Credit	(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) 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
810-2-7-.06	Allocation Of The Capital Credit	(3)(b)(1)(i) First, the allocation <u>must</u> have economic effect (within the meaning of paragraph (3)(b)2 of this section).	§§40-2A-7(A)(5), 40-18-197 as amended	0
810-2-7-.06	Allocation Of The Capital Credit	(3)(b)(1)(ii) Second, the economic effect of the allocation <u>must</u> be substantial (within the meaning of paragraph (3)(b)3 of this section).	§§40-2A-7(A)(5), 40-18-197 as amended	0
810-2-7-.06	Allocation Of The Capital Credit	(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 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
810-2-7-.07	Allocation Of The Capital Credit	(1) Scope. This regulation applies to the Affidavit that is required to be filed with the Department 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	0
810-2-7-.07	Affidavit Required	(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 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
810-2-8-.01	Taxable Income For 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)	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-2-8-.01	Taxable Income For Determining The Applicable Privilege Tax Rate	(1)(a)(1) The 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. 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 computing an income category for purposes of determining the rate for the privilege tax. C corporations filing as members of an Alabama consolidated group shall determine taxable income for the privilege tax on a separate company basis.	§40-2A-7(a)(5)	0
810-2-8-.01	Taxable Income For Determining The Applicable Privilege Tax Rate	(1)(a)(2) Corporations granted permission by the Alabama Department of Revenue to use separate accounting to determine Alabama taxable income shall compute the income based on Internal Revenue Service Form 1120. The taxable income before the deductions for the net operating loss 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)	0
810-2-8-.01	Taxable Income For Determining The Applicable Privilege Tax Rate	(1)(a)(3) 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 income used to compute the tax rate for the privilege tax.	§40-2A-7(a)(5)	0
810-2-8-.01	Taxable Income For Determining The Applicable Privilege Tax Rate	(1)(b)(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 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, and the accompanying rules. Deductions shall not be allowed for the federal income tax or the Alabama net operating loss in computing an income category for purposes of determining the rate for the privilege tax.	§40-2A-7(a)(5)	0
810-2-8-.01	Taxable Income For Determining The Applicable Privilege Tax Rate	(1)(b)(2) S Corporations granted permission by the Alabama Department of Revenue to use 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 the shareholders shall be added to or subtracted from the Alabama taxable income to arrive at the taxable income used to determine the rate for the privilege tax.	§40-2A-7(a)(5)	0
810-2-8-.01	Taxable Income For Determining The Applicable Privilege Tax Rate	(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 income used to compute the tax rate for the privilege tax.	§40-2A-7(a)(5)	0
810-2-8-.01	Taxable Income For Determining The Applicable Privilege Tax Rate	(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 expenses passed through to the shareholders that were determined pursuant to 26 U. S. C. §702. 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
810-2-8-.01	Taxable Income For Determining The Applicable Privilege Tax Rate	(1)(c)(2) Limited Liability Entities granted permission by the Alabama Department of Revenue to use separate accounting to determine Alabama taxable income shall compute the income based on Internal Revenue Service Form 1065. Any Alabama 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 privilege tax.	§40-2A-7(a)(5)	0
810-2-8-.01	Taxable Income For Determining The Applicable Privilege Tax Rate	(1)(c)(3) Limited Liability Entities 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 income used to compute the tax rate for the privilege tax.	§40-2A-7(a)(5)	0
810-2-8-.01	Taxable Income For Determining The Applicable Privilege Tax Rate	(1)(d)(1) The taxable income used to determine the tax rate for the privilege tax shall be the federal income before the net operating loss deduction, the total deduction for dividends paid, 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
810-2-8-.01	Taxable Income For Determining The Applicable Privilege Tax Rate	(1)(d)(2) Real Estate Investment Trusts granted permission by the Alabama Department of Revenue to use separate accounting to determine Alabama taxable income, shall compute the income based on Internal Revenue Service Form 1120-REIT.	§40-2A-7(a)(5)	0
810-2-8-.01	Taxable Income For Determining The Applicable Privilege Tax Rate	(1)(d)(3) Real Estate Investment Trusts 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 income used to compute the tax rate for the privilege tax.	§40-2A-7(a)(5)	0
810-2-8-.01	Taxable Income For Determining The Applicable Privilege Tax Rate	(1)(e)(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 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. 1975, and the accompanying rules.	§40-2A-7(a)(5)	0
810-2-8-.01	Taxable Income For Determining The Applicable Privilege Tax Rate	(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 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 privilege tax.	§40-2A-7(a)(5)	0
810-2-8-.01	Taxable Income For Determining The Applicable Privilege Tax Rate	(1)(e)(3) Disregarded Entities granted permission by the Alabama Department of Revenue to use any other alternative methods to 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
810-2-8-.01	Taxable Income For Determining The Applicable Privilege Tax Rate	(1)(f)(1) For Financial Institutions filing as C corporations with the Internal Revenue Service, the 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 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 on a separate company basis. (Note: Financial Institutions are subject to the Financial Institution Excise Tax in Alabama and may not file as an Alabama C or S Corporation.)	§40-2A-7(a)(5)	0
810-2-8-.01	Taxable Income For Determining The Applicable Privilege Tax Rate	(1)(f)(2) Financial Institutions given permission by the Alabama Department of Revenue to use 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 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 privilege tax.	§40-2A-7(a)(5)	0
810-2-8-.01	Taxable Income For Determining The Applicable Privilege Tax Rate	(1)(f)(3) Financial Institutions granted permission by the Alabama Department of Revenue to use any other alternative methods to apportion income shall use these methods to determine the	§40-2A-7(a)(5)	0
810-2-8-.01	Taxable Income For Determining The Applicable Privilege Tax Rate	(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 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 apportioned in accordance with Title 27, Code of Ala. 1975, relating to insurance companies.	§40-2A-7(a)(5)	0

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-2-8-.02	Determination Of The Apportionment Factors For The Privilege Tax	(1)(a) C Corporations, S Corporations, Limited Liability Entities, Real Estate Investment Trusts, and 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 accompanying rules. During the determination period, the factors used to determine Alabama net 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	0
810-2-8-.02	Determination Of The Apportionment Factors For The Privilege Tax	(1)(b) Financial Institutions shall apportion net worth computed under §40-14A-23 in accordance 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 same manner as prescribed for purposes of the financial institution excise tax.	§§40-2A-7(a)(5), 40-14A-1	0
810-2-8-.02	Determination Of The Apportionment Factors For The Privilege Tax	(1)(c) Insurance companies subject to the insurance premium tax levied by Chapter 4A of Title 27, Code of Ala. 1975, shall apportion income based on the ratio of the insurer's Alabama premium 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 for the immediate preceding tax year.	§§40-2A-7(a)(5), 40-14A-1	0
810-2-8-.03	Executive Of Privilege Tax Return	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., 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	1
810-2-8-.04	Business Privilege Tax – Transition Rules From A Calendar Year Basis To A Fiscal Year Basis	(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 determination period. For all taxable years ending after December 31, 2000, the determination 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-	0
810-2-8-.04	Business Privilege Tax – Transition Rules From A Calendar Year Basis To A Fiscal Year Basis	(3)(b) If the taxpayer has a change of accounting period, that change shall follow the rules provided in Section 40-18-30(a), Code of Ala. 1975.	§§40-2A-7(a)(5), 40-14A-1, 40-14A-2, 40-14A-	0
810-2-8-.05	Election To File As A Family Limited Liability Entity	(4) Electing Family Limited Liability Entity status will be disallowed if the election is not filed in a timely manner, does not contain the required information, or is not properly signed by the taxpayer or authorized representative.	§§40-2A-7(a)(5), 40-14A-1(h)	0
810-2-8-.06	Extension Of Time For Filing 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
810-2-8-.06	Extension Of Time For Filing Of Business Privilege Tax Returns	(3) An extension for filing the returns above shall 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
810-2-8-.06	Extension Of Time For Filing Of Business Privilege Tax Returns	(4)(a) Payment of the tax shall be made via the paper Payment Voucher or by Electronic Funds Transfer (EFT). Any payment that exceeds \$750 must be made via EFT. Please refer to Rules 810-13-1-.01 and 810-13-1-.03.	§§40-2A-7(a)(5), 40-14A-25	0
810-2-8-.09	Business Privilege Tax Filing Requirements For Disregarded Entities And Owners Of Disregarded Entities	(1)(a) Disregarded Entity Net Worth Computation if the Owner of the Disregarded Entity is Subject to the Alabama Business Privilege Tax. The net worth of the disregarded entity shall be zero, and 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
810-2-8-.09	Business Privilege Tax Filing Requirements For Disregarded Entities And Owners Of Disregarded Entities	(1)(a)(1) Both the disregarded entity and the disregarded entity's owner would be required to file an Alabama business privilege tax return.	§§40-2A-7(a)(5), 40-14A-22, 40-14A-23	0
810-2-8-.09	Business Privilege Tax Filing Requirements For Disregarded Entities And Owners Of Disregarded Entities	(1)(a)(2) The disregarded entity must 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	0
810-2-8-.09	Business Privilege Tax Filing Requirements For Disregarded Entities And Owners Of Disregarded Entities	(1)(b) Disregarded Entity Net Worth Computation if the Owner of the Disregarded Entity Is Not 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	0
810-2-8-.09	Business Privilege Tax Filing Requirements For Disregarded Entities And Owners Of Disregarded Entities	(1)(b)(3) The disregarded entity must disclose the owner's name and FEIN as required by the Alabama business privilege tax form. A statement must be attached to the business privilege tax return explaining why the owner is not subject to the Alabama business privilege tax.	§§40-2A-7(a)(5), 40-14A-22, 40-14A-23	0
810-2-8-.12	Terms And Definitions For The Alabama Electronic Business Privilege Tax Return	(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 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
810-2-8-.12	Terms And Definitions For The Alabama Electronic Business Privilege Tax Return	(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 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	0
810-2-8-.12	Terms And Definitions For The Alabama Electronic Business Privilege Tax Return	(2)(p) Original Business Privilege Tax Return - Any return that is required to be filed with respect to the tax imposed as defined by Section 40-14A-22, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-30-5	0
810-2-8-.13	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	0
810-2-8-.13	Requirements For The Business Privilege Tax Declaration For Electronic Filing	(2) The Business Privilege Tax Declaration for Electronic Filing requires the following information and authorizations:	§§40-2A-7(a)(5), 40-30-5	0
810-2-8-.13	Requirements For The Business Privilege Tax 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	0
810-2-8-.13	Requirements For The Business Privilege Tax Declaration For Electronic Filing	(3) The signatures of the officer/partner, the electronic return originator, and the paid preparer (if 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 is electronically transmitted.	§§40-2A-7(a)(5), 40-30-5	0
810-2-8-.13	Requirements For The Business Privilege Tax 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	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-2-8-.13	Requirements For The Business Privilege Tax Declaration For Electronic Filing	(5) The completed and signed Alabama Form AL8453-B must be retained by the electronic 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 Department with the original Alabama Form AL8453-B within five business days of receiving a written request for the documents from the Department.	§§40-2A-7(a)(5), 40-30-5	0
810-2-8-.14	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
810-2-8-.14	Acceptance, Monitoring, And Revocation Of Acceptance Into The Alabama Business Modernized E-File Program For Software Developers – Business Privilege Tax	(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 testing and that has not been approved by the Department will be rejected by the Department. 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 developer.	§§40-2A-7(a)(5), 40-30-6	1
810-2-8-.14	Acceptance, Monitoring, And Revocation Of Acceptance Into The Alabama Business Modernized E-File Program For Software Developers – Business Privilege Tax	(9)(d) Failure or refusal to effect corrective action as required by the Department.	§§40-2A-7(a)(5), 40-30-6	0
810-2-8-.15	Acceptance, Monitoring, And Revocation Of Acceptance Into The Alabama Business Modernized E-File Program For Electronic Return Originators And Transmitters – Business Privilege Tax	(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 Alabama Electronic Filing Program. This does not include software developers. They must complete the approval process with the Department (See Rule 810-2-8-.14).	§§40-2A-7(a)(5), 40-30-6	0
810-2-8-.15	Acceptance, Monitoring, And Revocation Of Acceptance Into The Alabama Business Modernized E-File Program For Electronic Return Originators And Transmitters – Business Privilege Tax	(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 program as stated in the Alabama Business Modernized E-file Program: Software Developers and Transmitters Guidelines and Schemas (Publication AL4164).	§§40-2A-7(a)(5), 40-30-6	0
810-2-8-.15	Acceptance, Monitoring, And Revocation Of Acceptance Into The Alabama Business Modernized E-File Program For Electronic Return Originators And Transmitters – Business Privilege Tax	(6)(d) Failure or refusal to effect corrective action as required by the Department.	§§40-2A-7(a)(5), 40-30-6	0
810-2-8-.16	Alabama Requirements For Mandatory E-File Of	(1)(d) "Taxable Year" is the fiscal year used by the taxpayer to file returns required under the 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
810-2-8-.16	Alabama Requirements For Mandatory E-File Of Business Privilege Tax Returns Prepared By Financial Institution Groups	(3)(b) Paragraph (3)(a) of this rule may not be interpreted to require electronic filing of acceptable Business Privilege Tax returns that are required to be filed before January 1, 2016.	§§40-2A-7(a)(5), 40-14A-2, 40-14A-22, 40-16-	0
810-2-8-.17	Requirements For The	(2)(a) A complete Alabama electronic business privilege tax return will consist of XML data	§§40-2A-7(a)(5), 40-30-5	0
810-2-8-.17	Requirements For The Alabama Electronic Business Privilege Tax Return	(2)(b) All entities that electronically file their Alabama business privilege tax return must also pay their tax liability electronically.	§§40-2A-7(a)(5), 40-30-5	0
810-2-8-.17	Requirements For The Alabama Electronic Business Privilege Tax Return	(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 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 accepted resubmitted (perfected) return and not the date that the original rejected return was submitted.	§§40-2A-7(a)(5), 40-30-5	0
810-2-8-.17	Requirements For The	(3)(d) Perfection of a return for electronic re-transmission is generally required when the original	§§40-2A-7(a)(5), 40-30-5	0
810-2-8-.17	Requirements For The Alabama Electronic Business Privilege Tax Return	(3)(e) If a filer is unable to correct a rejected Alabama Business Privilege 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 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 postmark date of the paper return.	§§40-2A-7(a)(5), 40-30-5	0
810-3-1.1-.01	Operating Rules	(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 to time.	§§40-2A-7(a)(5), 40-18-1.1, 40-18-33, 40-18-3	0
810-3-1.1-.01	Operating Rules	(2) When any gain, loss, income, basis, earnings and profits, or any other item is to be determined	§§40-2A-7(a)(5), 40-18-1.1, 40-18-33, 40-18-3	0
810-3-1.1-.01	Operating Rules	(3)(b) A corporate income taxpayer that files as part of a federal consolidated return must determine its federal taxable income on a separate-company basis. In doing so, they must apply 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
810-3-1.1-.01	Operating Rules	(3)(b)(1)(b) Alabama law requires modifications to federal taxable income in calculating Alabama taxable income. Such modifications should not affect the calculation of federal taxable income as 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
810-3-1.1-.01	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
810-3-1.1-.01	Operating Rules	(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 income and Alabama taxable income require that adjustments be made to the federal limitation before they can be used in the calculation of Alabama taxable income as described below.	§§40-2A-7(a)(5), 40-18-1.1, 40-18-33, 40-18-3	0
810-3-1.1-.01	Operating Rules	(4)(a) Federal limitations calculated at the corporate consolidated group level and used in the 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 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

PHASE I ADMINISTRATIVE RULE INVENTORY
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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-1.1-.01	Operating Rules	(5) Federal limitations subject to allocation and apportionment. Federal limitations are calculated	§§40-2A-7(a)(5), 40-18-1.1, 40-18-33, 40-18-3	0
810-3-1.1-.01	Operating Rules	(5)(a) Example. Alabama's net operating loss (NOL) rules are tied to IRC §382, a 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 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
810-3-2-.01	Individuals Subject to Alabama Income Tax	(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 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 810-3-2-.01(4).	§§40-2A-7(a)(5),40-18-2	0
810-3-2-.01	Individuals Subject to Alabama Income Tax	(2)(b) The Department may require individuals claiming domicile outside the State of Alabama to furnish a statement of information with details to support their claim.	§§40-2A-7(a)(5),40-18-2	0
810-3-2-.01	Individuals Subject to Alabama Income Tax	(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 within, or from sources within Alabama. This subparagraph (d) applies to all military compensation received after September 8, 1939, in accordance with §514 of Public Law 732.	§§40-2A-7(a)(5),40-18-2	0
810-3-2-.01	Individuals Subject to Alabama Income Tax	(4) An individual who becomes a resident of Alabama must include in gross income all income 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 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 facts relating to the termination.	§§40-2A-7(a)(5),40-18-2	0
810-3-2-.01	Individuals Subject to Alabama Income Tax	(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 report any income earned before September 1. He is entitled to the same annual exemptions as a resident for a full year. See Rule 810-3-19-.02(3).	§§40-2A-7(a)(5),40-18-2	0
810-3-2-.01	Individuals Subject to Alabama Income Tax	(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 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
810-3-2-.01	Individuals Subject to Alabama Income Tax	(4)(c) An individual, a resident for part of the taxable year and a nonresident for the other part of the taxable year, having taxable income in both periods, should file two returns:	§§40-2A-7(a)(5),40-18-2	0
810-3-2-.01	Individuals Subject to Alabama Income Tax	(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 should be included in this return, and exemptions should be claimed for the total annual exemptions to which the taxpayer is entitled.	§§40-2A-7(a)(5),40-18-2	1
810-3-2-.01	Individuals Subject to Alabama Income Tax	(4)(c)(2) A second return should be filed on Form 40NR as a nonresident, covering income from sources in Alabama for the period of nonresidence. No personal exemptions and/or credit for dependents would be allowable on the nonresident return as Chapter 810-3-2 Revenue Supp. 3/31/19 3-2-6 the full annual amount would have been allowed on the resident return.	§§40-2A-7(a)(5),40-18-2	1
810-3-2-.01	Individuals Subject to Alabama Income Tax	(4)(c)(2)(i) His return as a resident (Form 40) should report income of \$2,000, and the annual exemption he could claim were he a resident for the entire year.	§§40-2A-7(a)(5),40-18-2	0
810-3-2-.02	Corporations Subject to Alabama Income Tax	(1) Corporations, associations, or joint-stock companies subject to tax only in the state of Alabama are taxable on income from all sources, both inside and outside the state of Alabama.	§§40-2A-7(a)(5), 40-18-2, 40-27-1, and 26 U.S.C.	0
810-3-2-.02	Corporations Subject to Alabama Income Tax	(3) A corporation qualified to do business or doing business in this state and having a valid S 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 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.C.	0
810-3-2-.02	Corporations Subject to Alabama Income Tax	(4)(a) Every organization described in §40-18-32, <u>Code of Ala. 1975</u> , which receives "unrelated business taxable income" as defined in 26 U.S.C. §512, shall file Form 20C reporting such "unrelated business taxable income" and pay any tax due thereon.	§§40-2A-7(a)(5), 40-18-2, 40-27-1, and 26 U.S.C.	0
810-3-2-.02	Corporations Subject to Alabama Income Tax	(4)(b) Any organization, whether incorporated or not, which receives such "unrelated business 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 Alabama. See the statute and rules under §40-27-1, Code of Ala. 1975, for guidance on apportionment and allocation of income and deductions.	§§40-2A-7(a)(5), 40-18-2, 40-27-1, and 26 U.S.C.	0
810-3-2.1-.01	Exempt Income for Foreign 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
810-3-2.1-.01	Exempt Income for Foreign Missionary Service	(3)(b)(1)(i)(3) Income earned from foreign missionary service for periods prior to January 1, 1984, may not be excluded from gross income even though such service may qualify for the 24 month period of required foreign service.	§40-18-2.1	0
810-3-3-.01	Compensation of Federal Employees	(1)(a) These income taxes must be levied only as the State of Alabama is constitutionally or legally authorized to tax such income, and must be taxed without discrimination and only to the same	§40-18-3	0
810-3-6-.01	Basis in Property	(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 of stock, in the absence of knowledge of sales on any given date, is to value the stock on the basis of the corporate assets underlying the stock as disclosed by a balance sheet as of this date.	§40-18-6	0
810-3-6-.01	Basis in Property	(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 account but is allowable as an expense deduction in computing net income for the taxable year.	§40-18-6	0
810-3-6-.01	Basis in Property	(1)(c)(1)(2)(a) In any case in which a portion of the taxpayer's cost or investment has been returned to him in any form or manner since acquisition, or any losses have been incurred, or	§40-18-6	0

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-6-.01	Basis in Property	(3) If a casualty loss has been sustained, the cost basis in the property must be reduced by the 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 income. See Reg. 810-3-8-.06 for involuntary conversions. For losses in tax years beginning after December 31, 1984, see Reg. 810-3-8-.06(2) for determination of recognizable gain, (if any).	§40-18-6	0
810-3-6-.01	Basis in Property	(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 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
810-3-6-.01	Basis in Property	(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 even though a greater amount would have been allowable under another proper method.	§40-18-6	0
810-3-6-.01	Basis in Property	(5) In the case of stock, the original basis must be decreased by the amount of distributions previously made which at the date of distribution were either tax free or applicable in the reduction of basis. This does not apply to exempt dividends paid from income earned since January 1, 1933, by the corporations paying the dividend.	§40-18-6	0
810-3-6-.01	Basis in Property	(6) For transactions occurring in a tax year beginning before January 1, 1985, whenever it appears 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 person from whom the basis is to be determined. A similar rule shall be applied in case of a series of substituted bases.	§40-18-6	0
810-3-6-.02	Basis for Computing Gain or Loss	(1) The basis of property shall be the cost of the property with the following exceptions:	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.02	Basis for Computing Gain or Loss	(1)(a) Inventory - If the property should have been included in the last inventory, the basis shall be the amount used in the last inventory.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.03	Basis in Subchapter K Entity	(1) For all taxable years with respect to which a preliminary assessment of income tax could be 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 26 U.S.C. §723.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.03	Basis in Subchapter K Entity	(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(o)) to the subchapter K entity shall be determined according to 26 U.S.C. §722.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.03	Basis in Subchapter K Entity	(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 without regard to the allocation and apportionment rules of Section 40-18-22.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.03	Basis in Subchapter K Entity	(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 under 26 U.S.C. §754 (relating to optional adjustment to basis of partnership property).	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.03	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
810-3-6-.03	Basis in Subchapter K Entity	(2) No refunds shall be due or issued by reason of this regulation with respect to taxable years beginning before January 1, 1997.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.04	Basis of Property Acquired by Gift or Transfer in Trust	(1) Property Acquired After December 31, 1997. The basis of property acquired by gift or by a transfer in trust shall be determined according to 26 U.S.C. §1015. For interpretation of federal statutes adopted by the Alabama Legislature see Rule 810-3-1.1-.01, Operating Rules.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.04	Basis of Property Acquired by Gift or Transfer in Trust	(2) Property Acquired After March 14, 1985, but before January 1, 1998. The basis shall be the 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 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
810-3-6-.04	Basis of Property Acquired by Gift or Transfer in Trust	(2)(b) Transfer in Trust Other Than Gift, Bequest, or Devise. If the property was acquired by a 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 of loss) recognized by the grantor on such transfer of the property.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.04	Basis of Property Acquired by Gift or Transfer in Trust	(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.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.04	Basis of Property Acquired by Gift or Transfer in Trust	(4) Property acquired prior to January 1, 1933. The basis shall be the fair market value at the close of December 31, 1932.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.05	Property Transmitted at Death	(2) Prior to January 1, 1998: Basis for the following shall be the fair market value of the property at the time of decedent's death:	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.05	Property Transmitted at Death	(2)(d) In all other cases of property acquired by will or intestacy, basis shall be the fair and reasonable market value of the property at the time of distribution to the taxpayer.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.05	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
810-3-6-.06	Basis of Property Acquired Upon Like-Kind Exchange	(1) After December 31, 1984: The basis of property acquired in a like-kind exchange shall be determined according to 26 U.S.C. §1031. For interpretation of federal statutes adopted by the Alabama Legislature see Rule 810-3-1.1-.01, Operating Rules.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.06	Basis of Property Acquired Upon Like-Kind Exchange	(2)(b) Mixed Exchanges. If the property acquired consisted of both like and unlike property, the basis shall be allocated between the properties (other than money) received, and for the purpose	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.07	Basis of Property Transferred to a Corporation	(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 interpretation of federal statutes adopted by the Alabama Legislature see Rule 810-3-1.1-.01, Operating Rules.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.07	Basis of Property Transferred to a Corporation	(1)(b) The basis of property acquired by a corporation in a transaction described in subsection (e) or (f) of §40-18-8, shall be determined in accordance with 26 U.S.C. §362. For interpretation of federal statutes adopted by the Alabama Legislature see Rule 810-3-1.1-.01, Operating Rules.	§§40-2A-7(a)(5), 40-18-6	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-6-.07	Basis of Property Transferred to a Corporation	(2) Transfers to corporation where control of property remains in same person - prior to January 1, 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 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 corporation acquiring the property.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.08	Basis of Property Acquired on Liquidation of a Subsidiary	(1) Basis of Property Acquired on Liquidation of Subsidiary. The basis of property acquired by a 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 statutes adopted by the Alabama Legislature see Rule 810-3-1.1-.01, Operating Rules.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.09	Basis of Property of a Subsidiary After Acquisition	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 treatment of certain stock purchases as asset acquisitions. For interpretation of federal statutes adopted by the Alabama Legislature see Rule 810-3-1.1-.01, Operating Rules.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.10	Basis of Property Received in Liquidation in Which Gain or Loss is Recognized	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 with 26 U.S.C. §334(a). For interpretation of federal statutes adopted by the Alabama Legislature see Rule 810-3-1.1-.01, Operating Rules.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.11	Basis of Stock After Stock Dividend	The basis of stock with respect to which a corporation makes a distribution of its stock and the basis of the stock distributed shall be determined in accordance with 26 U.S.C. §307. For interpretation of federal statutes adopted by the Alabama Legislature see Rule 810-3-1.1-.01, Operating Rules.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.12	Basis of Property Acquired in Connection with an Involuntary Conversion	(1) After December 31, 1984. The basis of property acquired in connection with an involuntary conversion in which a gain or loss was not recognized shall be determined according to 26 U.S.C. §1033. For interpretation of federal statutes adopted by the Alabama Legislature see Rule 810-3-1.1-.01, Operating Rules.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.12	Basis of Property Acquired in Connection with an Involuntary Conversion	(2) Prior to January 1, 1985. The basis of property acquired in connection with an involuntary conversion (as described in §40-18-8(f), Code of Ala. 1975, in effect prior to January 1, 1985) shall 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 conversion.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.14	Basis of Property Acquired From a Spouse or Former Spouse	(1) The basis of property received from a spouse or former spouse in a transaction in which a gain 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 see Rule 810-3-1.1-.01, Operating Rules.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.15	Basis of Replacement Property in Sale of Stock to an Employee Stock Ownership Plan or Cooperative	If securities are sold to an employee stock ownership plan or an eligible work-owned cooperative, 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 U.S.C. §1042(d). For interpretation of federal statutes adopted by the Alabama Legislature see Rule 810-3-1.1-.01, Operating Rules.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.16	Basis of Property of Individuals Establishing Alabama Domicile	(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 basis as is used for federal income tax purposes on that date.	§§40-2A-7(a)(5), 40-18-6	0
810-3-6-.17	Allocation of Basis	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 U.S.C. §1060 will be followed in the administration of this section.	§§40-2A-7(a)(5), 40-18-6	0
810-3-8-.01	Recognition of Gain or Loss	(1) For transactions closed before January 1, 1985, gain or loss shall be recognized in accordance with the following rules:	§40-18-8	0
810-3-8-.01	Recognition of Gain or Loss	(1)(b) The entire amount of gain or loss realized upon the sale or exchange of property shall 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 of the old investment.	§40-18-8	0
810-3-8-.01	Recognition of Gain or Loss	(1)(e) To constitute an exchange within the meaning of this section the transaction must be a reciprocal transfer of property, as distinguished from a transfer of property for money consideration only.	§40-18-8	0
810-3-8-.01	Recognition of Gain or Loss	(2) For transactions closed after December 31, 1984, upon the sale, exchange, or other disposition 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 810-3-8-.02, et seq.	§40-18-8	0
810-3-8-.02	Like-Kind Exchange of Property Held for Productive Use in Trade or Business or for Investment	(1) If an exchange of property occurring after December 31, 1984, satisfies the requirements of 26 U.S.C. §1031, relating to like-kind exchanges, then the amount of gain or loss recognized in the exchange shall be determined in accordance with 26 U.S.C. §1031. For interpretation of federal statutes adopted by the Alabama Legislature see Rule 810-3-1.1-.01, Operating Rules.	§§40-2A-7(a)(5), 40-18-8	0
810-3-8-.02	Like-Kind Exchange of Property Held for Productive Use in Trade or Business or for Investment	(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 different kind or class. The fact that any real estate involved is improved or unimproved is not material, for such fact relates only to the grade or quality of the property and not to its kind or 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
810-3-8-.04	Exchanges in Pursuance of a Plan of Reorganization	(2)(c)(2) If such distribution is not made, the gain to the corporation shall be recognized in an 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
810-3-8-.04	Exchanges in Pursuance of a Plan of Reorganization	(2)(d)(1) The distribution shall not be considered a distribution of earnings and profits within the meaning of §40-18-8(b)(4) for determining the taxability of subsequent distributions by the corporation.	§§40-2A-7(a)(5), 40-18-8	0
810-3-8-.05	Transfer of Property to Corporation Controlled by Transferor	(1)(a) If property is transferred to a corporation in a transaction which satisfies the requirements of 26 U.S.C. §351, relating to transfers to corporations controlled by the transferor, the amount of gain or loss shall be determined in accordance with 26 U.S.C. §351, as modified by 26 U.S.C. §357, 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
810-3-8-.06	Involuntary Conversions	For transactions occurring after December 31, 1984, if a taxpayer makes a valid election under 26 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 810-3-1.1.01, Operating Rules.	§§40-18-8, 40-18-57	0

PHASE I ADMINISTRATIVE RULE INVENTORY
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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-8-.09	Complete Liquidation of Subsidiaries	(1) For transactions occurring after December 31, 1984, no gain or loss shall be recognized on the 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 Legislature see Rule 810-3-1.1-.01, Operating Rules.	§§40-18-8, 40-18-57	0
810-3-8-.11	Election to Recognize Gain on Certain Liquidations	(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 him at the time of the adoption of the plan of liquidation shall be recognized only to the extent provided in paragraph (2) below.	§§40-2A-7(a)(5), 40-18-8	0
810-3-8-.11	Election to Recognize Gain on Certain Liquidations	(3)(a)(1) There shall be recognized, and treated as a dividend, so much of the gain as is not in 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 computation thereof all amounts accrued up to the date on which the transfer of all the property under the liquidation is completed; and	§§40-2A-7(a)(5), 40-18-8	0
810-3-8-.11	Election to Recognize Gain on Certain Liquidations	(3)(a)(2) there shall be recognized, and treated as a gain from the sale or exchange of property, so much of the remainder of the gain as is not in excess of the amount by which the value of that 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 profits.	§§40-2A-7(a)(5), 40-18-8	0
810-3-8-.11	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	0
810-3-8-.11	Recognition of Gain or Loss on Transfer of Property to a Spouse or a Former Spouse	The amount of gain or loss on the transfer of property to a spouse or former spouse shall be determined in accordance with 26 U.S.C. §1041. For interpretation of federal statutes adopted by the Alabama Legislature see Rule 180-3-1.1-.01, Operating Rules.	§§40-2A-7(a)(5), 40-18-8	0
810-3-8-.19	Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives	(1) The amount of gain recognized by a taxpayer who has made a valid election under 26 U.S.C. §1042, relating to sales of stock to employee stock ownership plans or certain cooperatives, shall be determined in accordance with 26 U.S.C. §1042.	§§40-2A-7-(a)(5), 40-18-1	0
810-3-8-.19	Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives	(2) If a taxpayer disposes of qualified replacement property, as defined by 26 U.S.C. §1042, and recognizes gain under 26 U.S.C. §1042(e), then the gain shall be recognized to the same extent and at the same time as under 26 U.S.C. §1042(e).	§§40-2A-7-(a)(5), 40-18-1	0
810-3-8-.20	Recognition of Gain or Loss on Transfer of Property to and Distribution of Property by a Subchapter K Entity	(1)(a) Contribution of property to a subchapter K entity - The amount of gain or loss recognized on the contribution of property to a subchapter K entity in exchange for an interest in the subchapter K entity shall be determined in accordance with 26 U.S.C. §721.	§§40-2A-7(a)(5), 40-18-8	0
810-3-8-.20	Recognition of Gain or Loss on Transfer of Property to and Distribution of Property by a Subchapter K Entity	(1)(b) Distribution of property by a subchapter K entity- The amount of gain or loss recognized on the distribution of property by a subchapter K entity shall be determined in accordance with 26 U.S.C. §731.	§§40-2A-7(a)(5), 40-18-8	0
810-3-8-.20	Recognition of Gain or Loss on Transfer of Property to and Distribution of Property by a Subchapter K Entity	(2) No refunds shall be due or issued by reason of this regulation with respect to taxable years beginning before January 1, 1997.	§§40-2A-7(a)(5), 40-18-8	0
810-3-11-.01	Inventory Procedures	When the production, purchase, or sale of merchandise is an income producing factor, inventories 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, 472 and 474 and regulations thereunder.	§§40-2A-7(a)(5), 40-18-11	0
810-3-13-.01	Taxable Year	(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. The taxable year for Alabama purposes must tie to the same tax period the taxpayer utilizes for federal tax purposes.	§§40-2A-7(a)(5), 40-18- 8(j), 40-18-13, 40-19-	0
810-3-13-.01	Taxable Year	(2) A taxpayer elects a taxable year when the first federal return is filed. This election must be 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
810-3-13-.01	Taxable Year	(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 the taxpayer goes out of business, or when there is a change in entity, or for any other reason required for federal purposes.	§§40-2A-7(a)(5), 40-18- 8(j), 40-18-13, 40-19-	0
810-3-13-.01	Taxable Year	(4) Effect of election under §40-18-8(j), Code of Ala. 1975, (and 26 U.S.C. §338), for entities filing separate returns. If the target corporation must change its taxable year to conform to that of a 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
810-3-13-.01	Taxable Year	(5) If the taxpayer's accounting period is other than the taxable year as described in this rule, or if the taxpayer has no accounting period or does not keep records, the net income shall be computed on the basis of the calendar year.	§§40-2A-7(a)(5), 40-18- 8(j), 40-18-13, 40-19-	0
810-3-13-.01	Taxable Year	(6) For tax years beginning after December 31, 1998, a taxpayer making an election to file an Alabama consolidated return, as provided in §40-18-39, must use the same taxable year as employed for Federal Income Tax purposes.	§§40-2A-7(a)(5), 40-18- 8(j), 40-18-13, 40-19-	0
810-3-13-.02	Maintenance of Accounting Periods	(1) Each taxpayer must maintain such accounting records as will clearly reflect his income for each accounting period, and must file his returns based on these records.	§§40-18-13, 40-1-5	0
810-3-13-.02	Maintenance of Accounting Periods	(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 adequate accounting records will be required to report his income on the calendar year basis and use the cash receipts and disbursements method of accounting.	§§40-18-13, 40-1-5	0
810-3-13-.03	Method of Accounting	(1) For tax years beginning after December 31, 1998, a taxpayer making an election to file an Alabama consolidated return, as provided in §40-18-39, Code of Ala. 1975, must use the same method of accounting as employed for federal income tax purposes.	§§40-2A-7, 40-18-13	0
810-3-13-.03	Method of Accounting	(2) For tax years beginning after December 31, 1989, a taxpayer must use the same accounting method for Alabama purposes as that used for federal income tax purposes.	§§40-2A-7, 40-18-13	0
810-3-13-.04	Change in Method of Accounting	(1) For tax years beginning before January 1, 1990, a taxpayer desiring to change his 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 accounting used in keeping the books, and the reasons for changing the method of reporting.	§40-18-13	0
810-3-13-.04	Change in Method of Accounting	(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 from accrual to cash method of accounting, items previously reported as income and expenses should be excluded from the cash basis return.	§40-18-13	0

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810-3-14-.01	Gross Income in General	(4) Income actually received or accrued must be included in gross income, although losses may later incur against this income. An exception to this general rule occurs in situations involving the renegotiation of war contracts under federal statutes. Where repayment is made to the government as a result of renegotiation, the amount of income for the year of original payment is the amount of such payment less the amount refunded to the government, even though the repayment is made to the government in a later year. As long as the matter of renegotiation is open, the extent of the gain or profit of the contractor, if any, for that year of payment remains undetermined.	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(6)(a) An employee who is given an annuity by his employer must pay income tax on the amount of the premium in the year in which the premium is paid. The annuity is considered as additional compensation for services rendered and not as a gratuity. The payments that qualify as a deduction under Code of Ala. 1975, §40-18-15(11) shall be included in gross income.	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(6)(b) An employee who is the insured or owner of a group life insurance policy with a face value in excess of \$50,000, and the premiums on such policy are paid by the employer, must include in gross income the value of such premiums for coverage in excess of \$50,000.	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(10)(a)(1)(iii) If the decree or written agreement specifies an amount to be paid in support of minor children, the payment received goes first to satisfy this obligation. If the payment is less than the amount specified as support of minor children, then the payment received shall be considered a payment of support of minor children.	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(10)(b)(3) The term "alimony or separate maintenance" shall not apply to that part of any payment which the terms of the divorce or separation instrument designates (in terms of an amount of money or a part of a payment) as a sum which is payable for the support of children of the payor. If any amount specified in the instrument will be reduced -	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(10)(b)(3)(i) If any payment is less than the amount specified in the instrument as support of the children of the payor, then so much as such payment as does not exceed the sum payable for support shall be considered a payment for such support.	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(10)(b)(5) If there is an excess amount determined under section 6. below for any computation year - (i) the payor spouse shall include such excess in gross income for the taxable year beginning in the computation year, and (ii) the payee spouse shall be allowed a deduction in computing adjusted gross income for such excess amount for the taxable year which ends on or after the taxable year of the payor spouse beginning in the computation year.	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(10)(b)(6)(ii) In determining the amount of alimony or separate maintenance payments made by the payor spouse during any preceding post-separation year, the amount paid during such year shall be reduced by any excess previously determined in respect of such year under this section 6.	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(10)(b)(8) The recapture rule provided in section 5 above shall not apply to any post-separation year (and subsequent post-separation years).	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(10)(b)(9) To qualify for the deduction provided in §40-18-15, alimony or separate maintenance payments may not be made in any form other than cash. Transfers of services or property (including a debt instrument of a third party or any annuity contract), executing of a debt instrument by the payor, or the use of property of the payor, do not qualify as alimony or separate maintenance payment. See 40-18-8(m) and 40-18-6(a)(13) for treatment of gain or loss on transfers of property incident to a divorce.	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(10)(c)(1) the payments must be cash payments received by (or on behalf of) a spouse or former spouse;	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(10)(c)(2) the payments must be under a divorce or separation instrument;	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(10)(c)(3) the payments must not extend after the death of a payee-spouse (need not be expressly stated in the instrument);	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(10)(c)(4) the spouses (or former spouses) must not be members of the same household and must not file joint returns;	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(10)(c)(6) the payment must not be for child support; and	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(11) Except for plans specifically exempt by law from tax, payments received from pension, profit-sharing, stock bonus, retirement, annuity, or bond purchase plans, in excess of the taxpayer's investment in such plans, shall be included in gross income.	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(12)(a)(3)(ii) The disability exclusion to which the taxpayer would be entitled shall be reduced by the amount that adjusted gross income, including disability income, exceeds \$15,000.00.	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(16)(a) For tax years beginning after December 31, 2010, the amount of income, deduction, 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, 26 U.S.C. 701-761, Code of Ala. 1975,40-18-24 and 40-18-14 and without regard to (a) above.	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	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 year during which a fair market value under provisions of (a)(1) above can be determined.	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(17)(a)(2) Paragraph (a)1 shall not apply if 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 forfeiture.	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(17)(b)(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.	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(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.	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(17)(d)(1) Valuation - Property subject to restrictions which by its 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.	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.01	Gross Income in General	(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 into account) immediately before the cancellation plus the amount paid for the cancellation, shall be treated as compensation for the tax year in which the cancellation occurs.	§§40-2A-7(a)(5), 40-18-1.1(c), 40-18-14	0
810-3-14-.02	Exclusions from Gross Income	(1)(c) The value of property acquired by gift, bequest, devise, or descent, in accordance with 26 U.S.C. §102 - the income from such property shall be included in gross income.	§§40-2A-7(a)(5),40-18-14	0
810-3-14-.02	Exclusions from 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 individual as a scholarship at an educational institution or as a fellowship grant are excluded from the gross income of the student.	§§40-2A-7(a)(5),40-18-14	0
810-3-14-.02	Exclusions from Gross Income	(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 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.	§§40-2A-7(a)(5),40-18-14	0
810-3-14-.02	Exclusions from Gross Income	(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. Also, federal law exempts from taxation allowances for quarters, subsistence, uniforms and travel furnished military personnel by the United States Government.	§§40-2A-7(a)(5),40-18-14	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-14-.03	Gross Income of Farmers	(2) A farmer shall make a return using the same taxable year and in accordance with the same method of accounting that the farmer uses for federal income tax purposes, as provided for under §40-18-13, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-18-14	0
810-3-14-.03	Gross Income of Farmers	(3) Crop shares shall be included in gross income as of the year in which the crop shares are reduced to money or the equivalent of money.	§§40-2A-7(a)(5), 40-18-14	0
810-3-14-.03	Gross Income of Farmers	(6) Inventory shall 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
810-3-14-.04	Collections of Items Previously Deducted	(1) If an amount which was properly allowed as a deduction in a prior year is subsequently recovered or refunded, the amount recovered or refunded must be included in income for the year of recovery to the extent that a tax benefit resulted from the deduction.	§§40-2A-7(a)(5), 40-18-14	0
810-3-15-.01	General Provisions (Deductions for Individuals, Generally)	(1) For tax years beginning after December 31, 1997, no deduction shall be allowed for any losses, expenses, or interest deferred or disallowed pursuant to 26 U.S.C. §267. For interpretation of federal statutes adopted by the Alabama Legislature, see Rule 810-3-1.1-.01, Operating Rules.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.01	General Provisions (Deductions for Individuals, Generally)	(2) For tax years beginning after December 31, 1986, no expenses shall be allowed for any cost required to be capitalized in accordance with 26 U.S.C. §263A.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.03	Interest Expense	(1) Effective for all taxable years beginning after 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 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, see Rule 810-3-1.1-.01, Operating Rules.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.03	Interest Expense	(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 corresponding tax year or period pursuant to the provisions of 26 U.S.C. §163.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.04	Deductibility of Taxes	(4) There shall be allowed a deduction for state, local, and foreign taxes, and taxes imposed by 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 (relating to expenses for production of income).	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.04		(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
810-3-15-.05	Depreciation, Amortization, and Section 179 Expense	(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 reasonable allowance for obsolescence) of property used in a trade or business, or of property held for the production of income, in accordance with 26 U.S.C. 167 and 168. For interpretation of federal statutes adopted by the Alabama Legislature, see Rule 810-3-1.1-.01, Operating Rules.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.06	Depletion	(1) There shall be allowed as a deduction in computing taxable income in the case of mines, oil and gas wells, other natural deposits, and timber, a reasonable allowance for depletion.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.06	Depletion	(1)(a) Depletion allowance for standing timber shall be computed solely on the adjusted basis of the property.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.06	Depletion	(1)(c) Depletion allowance for other exhaustible natural resources shall be computed on the cost depletion method.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.06	Depletion	(1)(d) The basis for depletion shall 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
810-3-15-.06	Depletion	(3)(b)(1) In the selection of a unit of mineral for depletion, preference shall be given to the customary unit or units paid for the product sold, such as tons of ore, barrels of oil, or thousands of cubic feet of natural gas.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.06	Depletion	(3)(b)(3) In determining the amount of the adjusted basis of the mineral deposit there shall be excluded:	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.06	Depletion	(3)(b)(3)(i) the residual value of the property at the end of operations, but there shall be included, 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
810-3-15-.06	Depletion	(4)(b) The "total depletable units" shall be determined by a professional cruising of the timber.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.06	Depletion	(6) Computation of depletion on basis of discovery value (mines, oil and gas properties). With respect to any property for which discovery value is the taxpayer's basis for depletion, the depletion for any taxable year shall be computed by:	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.06	Depletion	(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, the amount at which the property may have been inventoried in a probate court, and, in the absence of better evidence, disinterested appraisals by approved methods.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.06	Depletion	(8) Depreciation of improvements. A reasonable provision for depreciation shall be allowed with respect to tangible properties, other than land and inventory properties, which are not subject to depletion, as in the case of mines, oil and gas wells, and other natural deposits and timber. It shall 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
810-3-15-.07	Losses	(1)(c) Casualty and theft losses sustained during the taxable year of property not connected with 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 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
810-3-15-.16	Medical and Dental Expenses	A deduction is allowed for expenses paid during the taxable year, not compensated for by 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 Alabama Legislature, see Rule 810-3-1.1-.01, Operating Rules.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.17	Charitable Contributions	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 loss carryback deduction allowable by §40-18-15.2. For interpretation of federal statutes adopted by the Alabama Legislature, see Rule 810-3-1.1-.01, Operating Rules.	§§40-2A-7(a)(5), 40-18-15	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-15-.20	Federal Income Tax Deduction - Individuals	(2)(a) FEDERAL INCOME TAX DEDUCTION FOR RESIDENTS: Net federal income tax may be 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 accrual basis taxpayer must allocate his federal income tax deduction using the accrual basis.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.20	Federal Income Tax Deduction - Individuals	(2)(b) FEDERAL INCOME TAX DEDUCTION FOR NONRESIDENTS: The FIT deduction for Alabama 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, once made, must be consistently applied from year to year unless prior written approval for a change is obtained from the Department.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.20	Federal Income Tax Deduction - Individuals	(3)(a) Any other change in methods must be effective with the first day of a tax year.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.20	Federal Income Tax Deduction - Individuals	(3)(c)(1)(i) Taxpayer's request must be in writing and must include the reason(s) for requesting the change.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.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.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.20	Federal Income Tax Deduction - Individuals	(3)(c)(1)(iv) Once a change in computation and/or allocation methods is approved, it must be consistently applied from the year of change forward.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.20	Federal Income Tax Deduction - Individuals	(4)(a) Year of change from cash basis to accrual basis: Any FIT refund received must be reported as income and additional FIT paid must be deducted.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.20	Federal Income Tax Deduction - Individuals	(4)(b) Year of change from accrual basis to cash basis: Any FIT refund received during the 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
810-3-15-.20	Federal Income Tax Deduction - Individuals	(4)(c) After a change from cash to accrual method in non-transition years, refunds of previously deducted accrued taxes must be reported as income and payments of taxes for an accrual basis year, not previously deducted, may be deducted.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.21	Deductions for Nonresidents	(3)(b) Net Operating Losses. The deduction allowed by §40-18-15.2 for net operating losses shall 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
810-3-15-.21	Deductions for Nonresidents	(3)(d) Casualty and Theft Losses. The deductible amount of casualty and theft losses allowed by §40-18-15(a)(6), which references 26 U.S.C. §165, shall be allowed only for losses arising from 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
810-3-15-.21	Deductions for Nonresidents	(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 adjusted total income - the amounts are not subtracted from either the numerator or the denominator of the fraction. See §40-18-14.2.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.21	Deductions for Nonresidents	(3)(e)(1) Personal Exemption and Dependent Exemption. A nonresident must prorate the personal exemption by multiplying the amount of the personal exemption by the Alabama percentage of 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 percentage of adjusted total income. See §40-18-19.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.21	Deductions for Nonresidents	(3)(e)(2) Federal Income Tax Deduction. The federal income tax deduction must also be prorated using the Alabama percentage of adjusted total income. See Rule 810-3-15-.20.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.21	Deductions for Nonresidents	(3)(e)(3) Optional Standard Deduction. If a nonresident taxpayer elects to claim the optional 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 percentage of adjusted total income. See Rule 810-3-15-.19.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.21	Deductions for Nonresidents	(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 deduction by the Alabama percentage of adjusted total income.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.24	Adoption Expenses	(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 granted.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.25	Contributions to State Industrial Development Authority	(1) In computing adjusted gross income under §40-18-15, Code of Ala. 1975, the following shall be allowed as a deduction:	§40-18-15(a)(26); Act 93-852	0
810-3-15-.25	Contributions to State Industrial Development 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
810-3-15-.25	Contributions to State Industrial Development Authority	(1)(a)(2) The deduction for property or services shall be the fair and reasonable value of the property or services as determined by the Authority.	§40-18-15(a)(26); Act 93-852	0
810-3-15-.25	Contributions to State Industrial Development Authority	(1)(a)(3) Any portion of aid or assistance returned pursuant to §41-10-44.8(d), Code of Ala. 1975, 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
810-3-15-.26	Qualified Long-Term Care Coverage	(3) "Qualified long-term care services" shall include any care for necessary diagnostic, preventive, 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 of care prescribed by a licensed health care practitioner.	§§27-47-2, 40-2A-7(a)(5), 40-18-15	0
810-3-15-.26	Qualified Long-Term Care Coverage	(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 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
810-3-15-.26	Qualified Long-Term Care Coverage	(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 incurred during the period to which the payments relate.	§§27-47-2, 40-2A-7(a)(5), 40-18-15	0
810-3-15-.26	Qualified Long-Term Care Coverage	(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 coverage was a separate contract.	§§27-47-2, 40-2A-7(a)(5), 40-18-15	0
810-3-15-.27	Deductions For Contributions To Alabama College Education Plans	(2)(c) In the event of a nonqualified withdrawal from the plan, an amount must be added back to the income of the contributing taxpayer.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.27	Deductions For Contributions To Alabama College Education Plans	(2)(c)(2) The amount added back must be included in the income of the contributing taxpayer in the tax year that the nonqualified withdrawal was distributed.	§§40-2A-7(a)(5), 40-18-15	0
810-3-15-.2-.01	Net Operating Loss Carryback Or Carryover	(1)(a)(2) In computing the amount of a net operating loss allowable for a particular taxable year, the following modifications must be made:	§§40-2A-7(a)(5), 40-18-15.3	0

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810-3-15-.2-01	Net Operating Loss Carryback Or Carryover	(1)(a)(2)(iii) nonbusiness deductions, including the federal income tax deduction, may not exceed nonbusiness income, and	§§40-2A-7(a)(5), 40-18-15.3	1
810-3-15-.2-01	Net Operating Loss Carryback Or Carryover	(1)(a)(2)(iv) the optional standard deduction, if claimed, is considered a nonbusiness deduction and may not exceed nonbusiness income.	§§40-2A-7(a)(5), 40-18-15.3	1
810-3-15-.2-01	Net Operating Loss Carryback	(2)(b)(3)(ii) Limitations on Refund Claims. A claim for refund of tax based on an NOL carryback	§§40-2A-7(a)(5), 40-18-15.3	0
810-3-15-.2-01	Net Operating Loss Carryback Or Carryover	(3)(c) For loss years beginning after December 31, 1997, the election to forgo the carryback period 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 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
810-3-15-.2-01	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), 40-18-15.3	1
810-3-15-.2-01	Net Operating Loss Carryback Or Carryover	(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 by which the NOL will be reduced is called "modified taxable income."	§§40-2A-7(a)(5), 40-18-15.3	0
810-3-15-.2-01	Net Operating Loss Carryback	(5)(c)(2) If the subsequent NOL can be fully absorbed, after taxable income has been recomputed	§§40-2A-7(a)(5), 40-18-15.3	1
810-3-15-.2-01	Net Operating Loss Carryback Or Carryover	(6)(a)(1) In general, in the case of a husband and wife who file a joint income tax return for any 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 for any of the carryback years, the NOL must be computed as if separate returns were being filed in the joint loss year.	§§40-2A-7(a)(5), 40-18-15.3	0
810-3-15-.2-01	Net Operating Loss Carryback	(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	1
810-3-15-.2-01	Net Operating Loss Carryback Or Carryover	(6)(b)(2) If the loss was available for use prior to the final assessment, the remaining NOL must be reduced by the amount that was available for use before the final assessment.	§§40-2A-7(a)(5), 40-18-15.3	0
810-3-15-.2-01	Net Operating Loss Carryback	(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	1
810-3-15-.2-01	Net Operating Loss Carryback Or Carryover	(6)(c)(2) A number of deductions allowed nonresidents, including the personal exemption and 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 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
810-3-15.3-01	Deductions For Small Business	(1)(b) Qualifying Employees. Alabama residents who are employees of a qualifying employer. A	§§40-2A-7(a)(5), 40-18-15.3	0
810-3-15.3-01	Deductions For Small Business Health Insurance Premiums	(2)(a)(1)(iii) There is no specific deductible amount which must be paid by the qualifying employee in order for the 100% deduction to be allowed on the employee's return.	§§40-2A-7(a)(5), 40-18-15.3	0
810-3-15.3-01	Deductions For Small Business	(2) The health insurance premiums paid by the qualifying employee must be part of an employer	§§40-2A-7(a)(5), 40-18-15.3	0
810-3-15.3-01	Deductions For Small Business Health Insurance Premiums	(2)(b)(2) The health insurance premiums paid by the qualifying employer must be paid on behalf of qualifying employees in connection with an employer provided health insurance plan.	§§40-2A-7(a)(5), 40-18-15.3	0
810-3-16-.01	Basis For Depreciation And	(1) The basis upon which depreciation and depletion shall be computed is the adjusted basis for	§ 40-18-16	0
810-3-16-.01	Basis For Depreciation And Depletion	(1)(b)(1) the amount may not be more than fifty percent of the net income from the property before the deduction for depletion, and	§ 40-18-16	1
810-3-16-.01	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
810-3-16-.01	Basis For Depreciation And Depletion	(3) Depreciation and depletion must be charged off on the taxpayer's books, or suitable subsidiary 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 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
810-3-16-.02	Allowable Capital Additions, Mines And Oil And Gas Wells	(1) All expenditure in excess of net receipts from minerals sold shall be charged to capital account 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 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
810-3-16-.02	Allowable Capital Additions, Mines And Oil And Gas Wells	(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 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 is or has been made, shall be deducted as ordinary and necessary business expenses.	§40-18-57	0
810-3-16-.02	Allowable Capital Additions, Mines And Oil And Gas Wells	(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 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 of other facilities on the property for the production of oil or gas must be charged off as expense.	§40-18-57	0
810-3-19-.01	Exempt Retirement Allowances	(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 pardon, parole or probation officer, district attorney, assistant district attorney, assistant attorney general, commissioner, deputy commissioner or any municipal inspector, county inspector or state inspector."	§40-18-57	0
810-3-19-.02	Personal Exemptions And Credit For Dependents	(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 dollars (\$1,500.00). A head of a family or a married couple filing a joint return is entitled to a 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
810-3-19-.02	Personal Exemptions And Credit For Dependents	(1)(a)(2)(i)(I) Taxpayer must be unmarried, and	§40-18-19	0
810-3-19-.02	Personal Exemptions And Credit For Dependents	(1)(a)(2)(i)(II) Taxpayer must provide over fifty percent (50%) of the actual support of the dependent and be entitled to claim the exemption for such dependent on his income tax return, and	§40-18-19	0
810-3-19-.02	Personal Exemptions And Credit For Dependents	(1)(a)(2)(i)(III) The dependent(s) must reside in a household maintained by the taxpayer, and	§40-18-19	0
810-3-19-.02	Personal Exemptions And Credit For Dependents	(1)(a)(2)(i)(IV) The taxpayer must have the right to exercise family control over the dependent(s), and	§40-18-19	0
810-3-19-.02	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
810-3-19-.02	Personal Exemptions And Credit For Dependents	(1)(a)(2)(i)(VI) The dependent must not have independent means and must be actually dependent upon the taxpayer for support.	§40-18-19	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-19-.02	Personal Exemptions And Credit For Dependents	(1)(a)(2)(iii)(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 of a spouse's death. The taxpayer is considered not married under 26 U.S.C. §2(b) if -	§40-18-19	0
810-3-19-.02	Personal Exemptions And Credit For Dependents	(1)(a)(2)(iii)(II) The taxpayer must maintain as his home a household which also serves as the principal place of abode for any of the following persons	§40-18-19	0
810-3-19-.02	Personal Exemptions And Credit For Dependents	(1)(a)(2)(iii)(III) The father or mother of the taxpayer may qualify the taxpayer as head of family, 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 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	0
810-3-19-.02	Personal Exemptions And Credit For Dependents	(1)(a)(2)(iv)(V) Under no circumstances shall 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
810-3-19-.02	Personal Exemptions And Credit For Dependents	(1)(a)(2)(iv)(VI)(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.	§40-18-19	0
810-3-19-.02	Personal Exemptions And Credit For Dependents	(2)(a) A nonresident must prorate the personal exemption for dependents listed in paragraph (1) 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 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	0
810-3-19-.02	Personal Exemptions And Credit For Dependents	(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 filing the return. If separate returns are filed each taxpayer must claim his or her own personal exemption.	§40-18-19	0
810-3-19-.02	Personal Exemptions And Credit For Dependents	(3)(b)(1) In the event a taxpayer makes a change in the tax year (from calendar year to fiscal year, 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 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 the taxpayer.	§40-18-19	0
810-3-19-.02	Personal Exemptions And Credit For Dependents	(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 deduction referred to as "credit for dependents" in §40-18-19(b), Code of Ala. 1975.	§40-18-19	0
810-3-21-.01	Credit For Taxes Paid To Another State Or Territory	(3)(a)(1) When income tax is paid to more than one other state, the tax credit must be computed separately for each state.	§40-18-21	0
810-3-21-.01	Credit For Taxes Paid To Another State Or Territory	(3)(a)(2)(b) A resident claiming the credit for taxes paid to another state must attach to his Alabama income tax return a copy of each nonresident return filed showing the amount of the tax 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	0
810-3-21-.01	Credit For Taxes Paid To Another State Or Territory	(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 the other state; applied to the tax liability due the other state. If either individual has a negative 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	0
810-3-21-.02	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
810-3-21-.02	Credits For Job Development Fees	(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 tax liability and the Job Development Fee withheld from the taxpayer's wages by the Approved Company.	§40-18-21; Act 93-852	0
810-3-21-.03	Maximum Credit For Tax Paid Other Jurisdictions	(1) The credit for tax paid or incurred to other jurisdictions shall not be used to offset that portion 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 income tax liability which is attributable to income from other jurisdictions.	§§40-2A-7(a)(5), 40-18-21	0
810-3-21-.03	Maximum Credit For Tax Paid Other Jurisdictions	(2) As a general rule, that portion of a taxpayer's income tax liability which is attributable to non-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 which is total Alabama adjusted gross income.	§§40-2A-7(a)(5), 40-18-21	0
810-3-21-.03	Maximum Credit For Tax Paid Other Jurisdictions	(2)(a) Because one-third (\$1,333) of Taxpayer's liability is attributable to Alabama sources, it is not 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	0
810-3-21-.03	Maximum Credit For Tax Paid Other Jurisdictions	(3) As an exception to the general rule described in (2), taxpayers with foreign (non U.S.) source 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 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 less income attributable to non-Alabama sources.	§§40-2A-7(a)(5), 40-18-21	0
810-3-21-.03	Maximum Credit For Tax Paid Other Jurisdictions	(4) In addition to the methodologies described above, the taxpayer may use an alternative 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	0
810-3-21-.04	Rebated Allowed For Qualified Production Companies	(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 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 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.	§40-2A-7(a)(5), Article 3, Chapter 7A of Title 4	0
810-3-21-.04	Rebated Allowed For Qualified Production Companies	(4) The qualified production company's tax year must be closed before it can file its Alabama income tax return claiming the rebate.	§40-2A-7(a)(5), Article 3, Chapter 7A of Title 4	0
810-3-21-.04	Rebated Allowed For Qualified Production Companies	(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 return. The qualified production company must upload the following items in their credit claim package:	§40-2A-7(a)(5), Article 3, Chapter 7A of Title 4	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-24-.01	Taxability Of Partnership Income	(3)(a) Each partner shall include in gross income from all sources, the distributive share of the income (or loss) of a partnership for any partnership year ending within the partner's taxable year. For an Alabama resident, this amount will also be included in Alabama gross income.	§40-18-24	0
810-3-24-.01	Taxability Of Partnership Income	(3)(b) Each nonresident partner shall include in Alabama gross income the distributive share of 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 adjusted gross income, total adjusted gross income will include the nonresident partner's full share of the partnership income, and not just the portion attributable to Alabama.	§40-18-24	0
810-3-24-.02	Computation Of Partnership Income (Or Loss).	(2) A partnership doing business in Alabama and at least one other state must compute income attributable to Alabama in the manner provided in Rule 810-27-1-.02.	§40-18-24	0
810-3-24.2-.01	Composite Returns Of Pass-Through Entities	(1) Definitions. The following terms shall have the following meanings for purpose of these rules (2)(a)(1) Transition Rule. For tax years beginning after December 31, 2008 through December 31, 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 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 lettering, on the front of the tax return.	§§40-2A-7(a)(5), 40-18-24.2	0
810-3-24.2-.01	Composite Returns Of Pass-Through Entities	(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 identification number, distributive share of applicable income items, and any other information needed to reconcile the actual composite payment to the amount otherwise required to be made.	§§40-2A-7(a)(5), 40-18-24.2	0
810-3-24.2-.01	Composite Returns Of Pass-Through Entities	(2)(c) In computing the amount of the composite payment, the pass-through entity shall apply the 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 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
810-3-24.2-.01	Composite Returns Of Pass-Through Entities	(2)(d)(1) A tax-exempt entity may be excluded from the composite payment requirement by completion of Form NRC-EXEMPT. Form NRC-EXEMPT must be attached to the entity's return in which the exemption is being claimed.	§§40-2A-7(a)(5), 40-18-24.2	0
810-3-24.2-.01	Composite Returns Of Pass-Through Entities	(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 if so notified, the Affordable Rental Housing Development must file composite returns and make composite payments for future periods.	§§40-2A-7(a)(5), 40-18-24.2	0
810-3-24.2-.01	Composite Returns Of Pass-Through Entities	(2)(f) In computing the amount of the composite payment, a pass-through entity may not offset the income or gain of a nonresident member with the loss of another member	§§40-2A-7(a)(5), 40-18-24.2	0
810-3-24.2-.01	Composite Returns Of Pass-Through Entities	(2)(g) In computing the amount of the composite payment, a net operating loss carryforward may not be used to offset income or gain.	§§40-2A-7(a)(5), 40-18-24.2	0
810-3-24.2-.01	Composite Returns Of Pass-Through Entities	(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 return without regard to the extension to file the composite return.	§§40-2A-7(a)(5), 40-18-24.2	0
810-3-24.2-.01	Composite Returns Of Pass-Through Entities	(2)(i) Payment of the tax shall be made in accordance with the payment procedures established by the Alabama Department of Revenue, which requires the use of electronic funds transfer for payments in excess of certain amounts.	§§40-2A-7(a)(5), 40-18-24.2	0
810-3-24.2-.01	Composite Returns Of Pass-Through Entities	(2)(l) 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 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
810-3-24.2-.01	Composite Returns Of Pass-Through Entities	(2)(m) Every pass-through entity that is a member of another pass-through entity and is credited with a composite payment on a composite return must also file a composite return to properly report the composite payment.	§§40-2A-7(a)(5), 40-18-24.2	0
810-3-24.2-.01	Composite Returns Of Pass-Through Entities	(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 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 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
810-3-24.2-.01	Composite Returns Of Pass-Through Entities	(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 Form PTE-R. All requests for relief on the Form PTE-R must be received at least 30 days before the original filing date for the composite return.	§§40-2A-7(a)(5), 40-18-24.2	0

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-24.2-.01	Composite Returns Of Pass-Through Entities	(2)(p)(1) Tiered Structure Indirect Owner Exception: A pass through entity may claim a composite 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 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
810-3-24.2-.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.	§§40-2A-7(a)(5), 40-18-24.2	0
810-3-24.2-.01	Composite Returns Of Pass-Through Entities	(2)(q)(1)(iv)(3) Failure to attach form NRC-EXEMPT to the return shall cause the pass through entity to remit payment due as originally required.	§§40-2A-7(a)(5), 40-18-24.2	0
810-3-24.2-.01	Composite Returns Of Pass-Through Entities	(2)(q)(1)(iv)(4) All other exemption requests must be requested by utilizing Form PTE-R.	§§40-2A-7(a)(5), 40-18-24.2	0
810-3-24.2-.02	Qualified Investment Partnerships	(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 investment securities with customers in the ordinary course of a trade or business. The definition 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
810-3-24.2-.02	Qualified Investment Partnerships	(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 the entity's total assets; in order for the entity to qualify as a QIP, in accordance with §40-18-24.2, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-18-24.3	0
810-3-24.2-.02	Qualified Investment Partnerships	(2)(a) All of the following requirements must be met for a tax period in order for an entity to qualify as a QIP for the tax period:	§§40-2A-7(a)(5), 40-18-24.3	0
810-3-24.2-.02	Qualified Investment Partnerships	(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 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
810-3-24.2-.02	Qualified Investment Partnerships	(2)(b)(1) A QIP must file an annual Alabama partnership income tax return, properly reporting the 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
810-3-24.2-.02	Qualified Investment Partnerships	(2)(b)(1) A QIP must file an annual composite income tax return, as required by §40-18-24.2, Code 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
810-3-24.2-.02	Qualified Investment Partnerships	(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 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 determined.	§§40-2A-7(a)(5), 40-18-24.3	0
810-3-24.2-.02	Qualified Investment Partnerships	(2)(d)(1) Gross income derived from an investment in a qualifying investment partnership, subchapter S corporation, trust or estate shall be characterized as if the entity received the income directly.	§§40-2A-7(a)(5), 40-18-24.3	0
810-3-24.2-.02	Qualified Investment Partnerships	(2)(d)(6) Gross income derived from a qualifying investment partnership, subchapter S corporation, trust or estate for purposes of the Gross Income Test shall be reduced by related expenses and computed in accordance with Alabama income tax law.	§§40-2A-7(a)(5), 40-18-24.3	0
810-3-24.2-.03	Other Qualified Investment Partnership Matters	(1) Every nonresident member of a Qualified Investment Partnership (QIP) that has Alabama 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 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 return.	§40-18-24	0
810-3-24.2-.03	Other Qualified Investment Partnership Matters	(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 the tax-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 have a substantial business purpose or it is determined that the form of the transactions yield results that have the substance of tax-avoidance or tax abuse.	§40-18-24	0
810-3-24-.03	Partner's Distributive Share Of Partnership Income (Or Loss).	(1) A partner's distributive share of partnership income, gains, losses and deductions shall be determined in accordance with the partner's interest in the partnership (taking into account all facts and circumstances) unless -	§40-18-24	0
810-3-24-.03	Partner's Distributive Share Of Partnership Income (Or Loss).	(2) The character of any item of income, gain, loss or deduction included in the partner's	§40-18-24	0
810-3-24-.03	Partner's Distributive Share Of Partnership Income (Or Loss).	(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 distributive loss exceeds the adjusted basis in the partnership interest -	§40-18-24	0
810-3-24-.03	Partner's Distributive Share Of Partnership Income (Or Loss).	(4)(b) Any loss disallowed in subparagraph (a) above shall be allowed as a deduction at the end of the first succeeding partnership taxable year and subsequent partnership taxable years to the extent that the partner's adjusted basis in his partnership interest at the end of such year exceeds zero.	§40-18-24	0
810-3-24-.03	Partner's Distributive Share Of Partnership Income (Or Loss).	(5) In any case where it is necessary to determine the gross income of a partner, such amount shall include his distributive share of the gross income of the partnership.	§40-18-24	0
810-3-24-.04	Transactions Between Partner And Partnership	(1) A partner who engages in a transaction with a partnership other than in his capacity as a 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 relationship between a partner not acting in his capacity as a partner and the partnership may include, but is not limited to that of creditor-debtor, vendor-vendee and employee-employer.	§40-18-24	0
810-3-24-.04	Transactions Between Partner And Partnership	(2) To the extent determined without regard to the income of the partnership, payments to a 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 deductible business expense in the computation of the partnership net income.	§40-18-24	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-24-.05	Partner's Basis In Partnership Interest	(1) A partnership interest is personal property held for the production of income. A gain or loss from the sale or other disposition of a partnership interest must be recognized to the extent provided in §40-18-8.	§40-18-24	0
810-3-24-.05	Partner's Basis In Partnership Interest	(2) The adjusted basis of a partner's interest in a partnership shall be the amount of property, including money, contributed to the partnership:	§40-18-24	0
810-3-24-.05	Partner's Basis In Partnership Interest	(3)(a) Any increase in a partner's share of the liabilities of a partnership, or any increase in a partner's individual liabilities by reason of the assumption by such partner of partnership liabilities shall be considered as a contribution of money by such partner to the partnership.	§40-18-24	0
810-3-24-.05	Partner's Basis In Partnership Interest	(3)(b) Any decrease in a partner's share of the liabilities of a partnership, or any decrease in a partner's individual liabilities by reason of the assumption by the partnership of such individual liabilities, shall be considered as a distribution of money to the partner by the partnership.	§40-18-24	0
810-3-25-.01	Taxable Income Of Estates And Trusts, For Taxable Years Beginning Prior To January 1, 2005	(1) The tax imposed by Chapter 18, Title 40, Code of Ala. 1975, shall apply to the income of estates or of any kind of property held in trust, including:	§§40-2A-7(a)(5), 40-18-25	0
810-3-25-.01	Taxable Income Of Estates And Trusts, For Taxable Years Beginning Prior To January 1, 2005	(2) The net income, or taxable income, of an estate or trust is computed in the same manner as that of an individual, with the exception that the deduction for amounts paid or permanently put aside for a charitable purpose shall be allowed to the extent specified in 26 U.S.C. §642(c). For interpretation of federal statutes adopted by the Alabama legislature, see Rule 810-3-1.1-.01, Operating Rules.	§§40-2A-7(a)(5), 40-18-25	0
810-3-25-.05	Taxable Income Of Estates And Trusts, For Taxable Years Beginning Prior To January 1, 2005	(1)(a) Each beneficiary of a trust or estate shall include in gross income the distributive share, whether distributed or not, of the net income of the trust or estate; except that portion of the estate or trust net, or taxable, income which was taxed as provided in Rule 810-3-25-.01. Income which would be exempt if received directly by the beneficiary shall be exempt if received through a fiduciary.	§§40-2A-7(a)(5), 40-18-25	0
810-3-25-.05	Taxable Income Of Estates And Trusts, For Taxable Years Beginning Prior To January 1, 2005	(1)(b) Each nonresident beneficiary of an estate or trust shall include in Alabama gross income the distributive share, whether distributed or not, of the net income of the trust or estate which is attributable to Alabama sources; except that portion of such trust or estate income which was taxed as provided in Rule 810-3-25-.01.	§§40-2A-7(a)(5), 40-18-25	0
810-3-25-.05	Taxable Income Of Estates And Trusts, For Taxable Years Beginning Prior To January 1, 2005	(1)(c) The amounts distributed to an individual from those trusts described in Rule 810-3-25-.06 subparagraphs (1)(a), (1)(b), (1)(c), and (1)(d) shall be taxable to the distributee in accordance with 26 U.S.C. §72 in the year in which distributed as if it were an annuity the consideration for which is the amount contributed by the employee.	§§40-2A-7(a)(5), 40-18-25	0
810-3-25-.05	Taxable Income Of Estates And Trusts, For Taxable Years Beginning Prior To January 1, 2005	(2)(a) The individual's cost basis, "the amount contributed by the employee", shall include:	§§40-2A-7(a)(5), 40-18-25	0
810-3-25-.05	Taxable Income Of Estates And Trusts, For Taxable Years Beginning Prior To January 1, 2005	(3) Recipients of distributions from charitable remainder unitrusts and charitable remainder annuity trusts shall include in gross income the amounts specified in 26 U.S.C.664 (b)(1) and (2).	§§40-2A-7(a)(5), 40-18-25	0
810-3-25-.05	Taxable Income Of Estates And Trusts, For Taxable Years Beginning Prior To January 1, 2005	(4) Distributions from or rollovers to individual retirement accounts described in 26 U.S.C. 408A and 530, shall be taxed to the distributee according to 26 U.S.C. 408A and 530. See also Rule 810-3-25-.09, Reporting to Roth IRA Conversions for Part-Year Residents.	§§40-2A-7(a)(5), 40-18-25	0
810-3-25-.05	Taxable Income Of Estates And Trusts, For Taxable Years Beginning Prior To January 1, 2005	(6) If an employer makes a contribution to a nonexempt trust for an employee and the contribution is nonforfeitable to the employee, it shall be included in the gross income of the employee at the time of the contribution.	§§40-2A-7(a)(5), 40-18-25	0
810-3-25-.05	Taxable Income Of Estates And Trusts, For Taxable Years Beginning Prior To January 1, 2005	(7) If contributions in the preceding paragraph are not nonforfeitable when made but later become nonforfeitable, their fair market value shall be included in the gross income of the employee when they become nonforfeitable.	§§40-2A-7(a)(5), 40-18-25	0
810-3-25-.07	Estates And Trusts, Miscellaneous Information	(2)(a) The fiduciary is required to make and file the return and pay the tax on the taxable income of an estate or trust. An extension of time granted to file the fiduciary return pursuant to this section is not an extension of time for payment of 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.	§§40-2A-7(a)(5), 40-18-25	0
810-3-25-.07	Estates And Trusts, Miscellaneous Information	(2)(a) Payment of the tax must be made via the paper Payment Voucher or by Electronic Funds Transfer (EFT) in accordance with Rules 810-13-1-.01 and 810-13-1-.03.	§§40-2A-7(a)(5), 40-18-25	0
810-3-25-.07	Estates And Trusts, Miscellaneous Information	(2)(b) If a fiduciary receives income which is to be distributed to a nonresident beneficiary, the fiduciary must file with his or her return a schedule showing the amount of income distributed to each such beneficiary and the portion thereof which is exempt and the portion which is subject to Alabama tax.	§§40-2A-7(a)(5), 40-18-25	0
810-3-25-.10	Computation Of Alabama Taxable Income For An Estate Or Trust For Taxable Years Beginning After December 31, 2004.	(1) For tax years beginning after December 31, 2004, the computation of Alabama taxable income for an estate or trust shall be determined in accordance with Subchapter J of Chapter 1 of Subtitle A of the Internal Revenue Code, 26 U.S.C. 641 through 692, relating to estates, trusts, beneficiaries, and decedents, with certain exceptions, as specified below:	§40-2A-7(a)(5)	0
810-3-25-.10	Computation Of Alabama Taxable Income For An Estate Or Trust For Taxable Years Beginning After December 31, 2004.	(1)(a) The income and deductions of the estates and trusts shall be increased by any items that are includable or deductible by an individual in computing Alabama income tax but are not includable or not deductible by an individual in computing federal income tax. The income and deductions of the estates and trusts shall be decreased by any items that are not includable or not deductible by an individual in computing Alabama income tax but are includable or deductible by an individual in computing federal income tax.	§40-2A-7(a)(5)	0
810-3-25-.10	Computation Of Alabama Taxable Income For An Estate Or Trust For Taxable Years Beginning After December 31, 2004.	(1)(a)(7) Capital Gains and Losses. While federal income tax law may limit the amount of capital losses that may be claimed by a taxpayer in a tax year, in computing Alabama taxable income estates and trusts shall report gains and losses in accordance with §40-18-8, Code of Ala. 1975.	§40-2A-7(a)(5)	0
810-3-25-.10	Computation Of Alabama Taxable Income For An Estate Or Trust For Taxable Years Beginning After December 31, 2004.	(1)(a)(11) Nonresident Estate and Trust Income and Deductions. Nonresident estates and trusts must report Alabama source income in accordance with §40-18-14, Code of Ala. 1975, and are allowed deductions in computing Alabama taxable income in accordance with §40-18-15, Code of Ala. 1975.	§40-2A-7(a)(5)	0
810-3-25-.10	Computation Of Alabama Taxable Income For An Estate Or Trust For Taxable Years Beginning After December 31, 2004.	(1)(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)	0
810-3-25-.10	Computation Of Alabama Taxable Income For An Estate Or Trust For Taxable Years Beginning After December 31, 2004.	(1)(a)(13) Deduction for Foreign Income Taxes Paid. In some cases a taxpayer may deduct foreign income taxes paid or accrued for federal income tax purposes. An estate or trust is prohibited by §40-18-15, Code of Ala. 1975, from claiming a deduction for foreign income taxes paid or accrued in computing Alabama taxable income.	§40-2A-7(a)(5)	0

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-25-.10	Computation Of Alabama Taxable Income For An Estate Or Trust For Taxable Years Beginning After December 31, 2004.	(1)(a)(14)(1) An estate or trust in computing Alabama taxable income is prohibited by §40-18-25(f), 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 reported.	§40-2A-7(a)(5)	0
810-3-25-.11	Computation Of Alabama Taxable Income For Beneficiaries And Owners For Taxable Years Beginning After December 31, 2004	(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 shall be determined in accordance with Subchapter J of Chapter 1 of Subtitle A of the Internal Revenue Code, 26 U.S.C. 641 through 692, relating to estates, trusts, beneficiaries, and decedents, with certain exceptions.	§40-2A-7(a)(5)	0
810-3-25-.11	Computation Of Alabama Taxable Income For Beneficiaries And Owners For Taxable Years Beginning After December 31, 2004	(1)(a) Resident 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 beneficiary or owner and claimed as an income distribution deduction, in accordance with 26 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
810-3-25-.11	Computation Of Alabama Taxable Income For Beneficiaries And Owners For Taxable Years Beginning After December 31, 2004	(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 beneficiary or owner and claimed as an income distribution deduction, in accordance with 26 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 §40-18-14, Code of Ala. 1975, and the deductions allowed in computing Alabama taxable income are limited in accordance with §40-18-15, Code of Ala. 1975.	§40-2A-7(a)(5)	0
810-3-25-.11	Computation Of Alabama Taxable Income For Beneficiaries And Owners For Taxable Years Beginning After December 31, 2004	(1)(b) The character of any income required to be reported by the beneficiary or owner as a result 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
810-3-25-.11	Computation Of Alabama Taxable Income For Beneficiaries And Owners For Taxable Years Beginning After December 31, 2004	(1)(c) The character of any deduction allowed to be claimed by the beneficiary or owner as a result of receiving the distribution from the estate or trust shall be the same character of deduction as if the deduction was incurred directly by the beneficiary or owner.	§40-2A-7(a)(5)	0
810-3-25-.11	Computation Of Alabama Taxable Income For Beneficiaries And Owners For Taxable Years Beginning After December 31, 2004	(1)(d)(1) A beneficiary in computing Alabama taxable income is prohibited by §40-18-25(f), 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 reported.	§40-2A-7(a)(5)	0
810-3-25-.11	Computation Of Alabama Taxable Income For Beneficiaries And Owners For Taxable Years Beginning After December 31, 2004	(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 income for the beneficiary or owner.	§40-2A-7(a)(5)	0
810-3-25-.12	Computation Of Alabama Distributable Net Income (DNI) For Tax Years Beginning After December 31, 2004	(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 §40-18-1.1, Code of Ala. 1975, concerning the adoption of federal Internal Revenue Code sections 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
810-3-25-.12	Computation Of Alabama Distributable Net Income (DNI) For Tax Years Beginning After December 31, 2004	(2)(b) Alabama DNI may also limit the amount of Alabama income a beneficiary or trust owner must report.	§40-2A-7(a)(5)	0
810-3-25-.13	Applicability Of The Subchapter J And Business Trust Conformity Act To Business Trusts	(1) For tax years beginning after December 31, 2004, the classification of a business trust for the purposes of determining the Alabama income tax due shall be in the same manner as the business trust is classified for federal income tax purposes.	§40-2A-7(a)(5)	0
810-3-25-.14	Alabama Grantor Trust Reporting Requirements	(2) Grantor trusts, as described in 26 U.S.C. §671, required to comply with U.S. Treasury Department Regulation §1.671-4(a) must file returns as prescribed by the Alabama Department of Revenue in accordance with §40-18-29, Code of Ala. 1975.	§40-2A-7(a)(5)	0
810-3-25-.14	Alabama Grantor Trust Reporting Requirements	(2)(a) The information return for a grantor trust will require: the sources and amounts of income 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 same tax year for each beneficiary or owner; and, the amount of deductions to be claimed on the federal income tax return for the same tax year for each beneficiary or owner.	§40-2A-7(a)(5)	0
810-3-25-.14	Alabama Grantor Trust Reporting Requirements	(3)(a) The grantor or other person treated as the owner of the grantor trust must report the income and the deductions of the grantor trust on its Alabama income tax return, in accordance with Title 40, Chapter 18, Code of Ala. 1975.	§40-2A-7(a)(5)	0
810-3-25-.14	Alabama Grantor Trust Reporting Requirements	(3)(b) The grantor or other person treated as the owner of the grantor trust must disclose on its Alabama income tax return:	§40-2A-7(a)(5)	0
810-3-25-.16	Credit For Income Taxes Paid To Another State Or Territory By A Resident Estate Or Trust.	(2) The credit for income taxes paid to another state or territory shall be computed in accordance with §40-18-21, Code of Ala. 1975.	§40-2A-7(a)(5)	0
810-3-26-.01	Information Returns	(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 all nonwage payments exceeding \$1,500 which must be included in the gross income of the recipient under Title 40, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-18-26	0
810-3-26-.01	Information Returns	(2) Information to be reported. Each Form 1099 must include the following information: (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, (c) The amount of payments made during the calendar year, and (d) The type of payment made during the year.	§§40-2A-7(a)(5), 40-18-26	0
810-3-26-.01	Information Returns	(3)(a) Payers who have elected to voluntarily withhold income tax from payments referred to in this section may not participate in the Combined Federal/State Information Return Reporting Program. See Rule 810-3-75-.04 and 810-3-26-.02 for filing requirements for payers who have voluntarily withheld Alabama income tax.	§§40-2A-7(a)(5), 40-18-26	0
810-3-26-.01	Information Returns	(4)(a) Statement to Payee. On or before January 31 of the year following a nonwage payment, payers shall provide to each payee a completed Form 1099.	§§40-2A-7(a)(5), 40-18-26	0
810-3-26-.01	Information Returns	(4)(b) Duplicate to Department. A copy of each Form 1099 Form 1096 (Annual Information Return - Summary Reports of Income Payments of \$1,500 or More) must be filed with the Department on or before March 15th of the year following the year in which the payments were made.	§§40-2A-7(a)(5), 40-18-26	0
810-3-26-.01	Information Returns	(6)(a) Any person who fails to comply with the requirements of this section shall be subject to the penalties provided for in §40-2A-11, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-18-26	0

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810-3-26-.01	Information Returns	(6)(b) In addition to the penalties provided for in §40-2A-11, the \$50 civil penalty provided for in §40-29-74, Code of Ala. 1975, shall apply.	§§40-2A-7(a)(5), 40-18-26	0
810-3-26-.02	Voluntary Withholding Of Alabama Income Tax From Nonwage Payments.	(1) Alabama income tax is not required to be withheld from distributions from a retirement or pension plan, interest payments or other nonwage payments. However, voluntary withholding of 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
810-3-26-.02	Voluntary Withholding Of Alabama Income Tax From Nonwage Payments.	(1)(a) Payments of amounts withheld must be remitted to the Department in the same manner 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 income tax was withheld, the payer shall issue the recipient a statement showing the following information:	§§40-2A-7(a)(5), 40-18-26, 40-18-75	0
810-3-26-.02	Voluntary Withholding Of Alabama Income Tax From Nonwage Payments.	(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 statement described in the above paragraph (1)(b). Such statement must be accompanied by 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
810-3-26-.03	Reporting Requirements Of Payment Settlement Entities (PSE).	(1) Payment settlement entities, third party settlement organizations, electronic payment 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 payments made in settlement of payment card and third-party network transactions must also file a duplicate of such returns with the Department.	§§40-2A-7(a)(5), 40-2A-11(2)(a), 40-23-261	0
810-3-26-.03	Reporting Requirements Of Payment Settlement Entities (PSE).	(2) Such returns must be filed electronically with the Department and shall include one of the following in their electronic submission:	§§40-2A-7(a)(5), 40-2A-11(2)(a), 40-23-261	0
810-3-26-.03	Reporting Requirements Of Payment Settlement Entities (PSE).	(3) A copy of each Form 1099-K must be filed electronically with the Department on or before 30 days after the due date prescribed by IRC Section 6050W and regulations promulgated thereunder 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 a due date falls on a federal or state observed holiday, or the weekend, the next business day will be considered as timely filed.	§§40-2A-7(a)(5), 40-2A-11(2)(a), 40-23-261	0
810-3-26-.03	Reporting Requirements Of Payment Settlement Entities (PSE).	(4) The duplicate 1099-K information returns received by the Department shall be restricted for use only to those taxes administered by the Department.	§§40-2A-7(a)(5), 40-2A-11(2)(a), 40-23-261	0
810-3-26-.03	Reporting Requirements Of Payment Settlement Entities (PSE).	(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-compliance, the penalty for future non-compliance, and will provide a 30-day period in which to file the information.	§§40-2A-7(a)(5), 40-2A-11(2)(a), 40-23-261	0
810-3-26-.03	Reporting Requirements Of Payment Settlement Entities (PSE).	(5)(b) Subsequent violations or non-compliance shall result in a penalty of \$1000 for each month or fraction of a month during which non-compliance continues.	§§40-2A-7(a)(5), 40-2A-11(2)(a), 40-23-261	0
810-3-27-.01	When An Individual Return Is Required	(1)(a) Each resident shall file a return for each tax year if single or married but not living with husband or wife, and having for the year a net income (as defined in §40-18-12) of \$1,500 or more; or if married and living with husband or wife and having a net income of \$3,000 or more for the tax year.	§40-18-27	0
810-3-27-.01	When An Individual Return Is Required	(1)(b)(2) A joint return must be signed by both husband and wife.	§40-18-27	0
810-3-27-.01	When An Individual Return Is Required	(1)(b)(4)(i) If a husband and wife file a joint return, they shall be jointly and severally liable for the tax shown by said return, or as may be determined by the Department to be due by them.	§40-18-27	0
810-3-27-.01	When An Individual Return Is Required	(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 (including interest, penalties and other amounts) for such tax year to the extent such liability is attributable to such substantial understatement.	§40-18-27	0
810-3-27-.01	When An Individual Return Is Required	(1)(b)(4)(ii)(iii)(I) Limitations and Exceptions - This subsection (ii) shall apply only (the innocent spouse will be relieved of joint liability for the understatement by the other spouse) if -	§40-18-27	0
810-3-27-.01	When An Individual Return Is Required	(1)(b)(4)(ii)(iii)(II)(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 new spouse, whether or not they file a joint return.	§40-18-27	0
810-3-27-.01	When An Individual Return Is Required	(1)(b)(4)(ii)(iii)(I)(A)(II) The limitation in subsentence 1. 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 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
810-3-27-.01	When An Individual Return Is Required	(2)(a) Every nonresident individual, receiving income from property owned or business transacted 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. 810-3-15-.21. For proration of the exemptions of a nonresident, see Reg. 810-3-19-.02(4). In order to receive the deductions authorized by §40-18-15, a nonresident shall make a complete return of his gross income both from within and from without Alabama.	§40-18-27	0
810-3-27-.02	Preparation And Filing Of Individual Taxpayer's Return.	(2) Every person who prepares a tax return for another shall show his name, address, and social security number. However, this information may be provided pursuant to the provisions of IRS Notice 2004-54.	§§40-2A-7(a)(5), 40-18-27	0
810-3-27-.02	Preparation And Filing Of Individual Taxpayer's Return.	(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 spouses. Each spouse included in a joint return will be jointly and severally liable for any tax due on such return, or as may be determined to be due by the Department.	§§40-2A-7(a)(5), 40-18-27	0
810-3-27-.02	Preparation And Filing Of Individual Taxpayer's Return.	(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 part of a year, the return must be filed on or before the fifteenth day of the fourth month 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
810-3-27-.03	Extension Of Time For Filing Of Individual Taxpayer's Return.	(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 Commissioner of Revenue or to his designee, and must explain the reason for the request and the 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
810-3-27-.03	Extension Of Time For Filing Of Individual Taxpayer's Return.	(4) An extension of time granted pursuant to this section is not an extension of time for payment of 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.	§§40-2A-7(a)(5), 40-18-27	0
810-3-27-.03	Extension Of Time For Filing Of Individual Taxpayer's Return.	(4)(a) Payment of the tax shall be made via the paper Payment Voucher or by Electronic Funds Transfer (EFT).	§§40-2A-7(a)(5), 40-18-27	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-27-.03	Extension Of Time For Filing Of Individual Taxpayer's Return.	(4)(b) However, payment must be made via EFT if the payment exceeds \$25,000. Please refer to Regulations 810-13-1-.01 and 810-13-1-.02.	§§40-2A-7(a)(5), 40-18-27	0
810-3-27-.05	Requirements For The Alabama Electronic Individual Income Tax Return	(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 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
810-3-27-.05	Requirements For The Alabama Electronic Individual Income Tax Return	(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 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	0
810-3-27-.05	Requirements For The Alabama Electronic Individual Income Tax Return	(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, business rules, and Handbook for Software Developers and Transmitters (Publication 4164). A 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
810-3-27-.05	Requirements For The Alabama Electronic Individual Income Tax Return	(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 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 accepted resubmitted (perfected) return and not the date that the original rejected return was submitted.	§§40-2A-7(a)(5), 40-30-5	0
810-3-27-.05	Requirements For The Alabama Electronic Individual Income Tax Return	(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 after the date that Alabama last gives notification that the return was rejected. If the 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
810-3-27-.06	Requirements For The Individual Income Tax Declaration For Electronic Filing.	(3) The signatures of the taxpayer(s), the electronic return originator, and the paid preparer (if the 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 electronically transmitted.	§§40-2A-7(a)(5), 40-30-5	0
810-3-27-.07	Acceptance, Monitoring, And Revocation Of Acceptance Into The Alabama Individual Modernized E-File Program For Software Developers – Individual Income Tax Returns.	(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 Individual Modernized E-File Program. To obtain approval software developers must adhere to the following guidelines:	§§40-2A-7(a)(5), 40-30-6	0
810-3-27-.07	Acceptance, Monitoring, And Revocation Of Acceptance Into The Alabama Individual Modernized E-File Program For Software Developers – Individual Income Tax Returns.	(5) Alabama electronic individual income tax returns received by the Department that are prepared by a software developer who has not completed the Department's software developer testing and has not been approved by the Department will be rejected by the Department. Paper 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 developer.	§§40-2A-7(a)(5), 40-30-6	0
810-3-27-.08	Acceptance, Monitoring, And Revocation Of Acceptance Into The Alabama Individual Modernized E-File Program For Electronic Return Originators And Transmitters.	(1) 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 Alabama Electronic Filing Program. This does not include software developers. They must complete the approval process with the Alabama Department of Revenue. (See Rule 810-3-27-.07).	§§40-2A-7(a)(5), 40-30-6	0
810-3-27-.08	Acceptance, Monitoring, And Revocation Of Acceptance Into The Alabama Individual Modernized E-File Program For Electronic Return Originators And Transmitters.	(3) Electronic return originators and transmitters accepted into the Alabama Electronic Filing Program serve as agents of the Alabama Department of Revenue, and must comply with the requirements of the program as stated in the Alabama Handbook for Modernized E-File (MeF) for Individual Preparers (Publication AL4163).	§§40-2A-7(a)(5), 40-30-6	0
810-3-27-.10	Alabama Requirements For Compliance With Administrative Rule 810-3-27-.09	(2) If it is shown that failure to electronically file or print a 2-D barcode on an acceptable original individual income tax return is due to willful neglect and not due to reasonable cause, then that 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
810-3-27-.10	Alabama Requirements For Compliance With Administrative Rule 810-3-27-.09	(3)(a) A taxpayer may elect not to electronically file an acceptable original individual income tax 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, and by the preparer. The form must be attached and filed with the paper, original individual income tax return.	§§40-2A-7(a)(5), 40-18-40, 40-30-1 through 6	0
810-3-28-.01	Partnership Returns	(1)(a) All partnerships having "substantial nexus" from property owned or business conducted in 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 required to file if the federal return was required.	§§40-2A-7(a)(5), 40-18-28	0
810-3-28-.01	Partnership Returns	(1)(c)(2) Taxpayers must meet all federal requirements for additional extensions.	§§40-2A-7(a)(5), 40-18-28	0
810-3-28-.01	Partnership Returns	(1)(d) An Alabama Schedule K-1 must be prepared for each person who held an interest in the 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 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
810-3-28-.01	Partnership Returns	(1)(d)(1) For an Alabama resident partner or member, the K-1 for tax years beginning after December 31, 1996 and before January 1, 2011 shall include:	§§40-2A-7(a)(5), 40-18-28	0
810-3-28-.01	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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-28-.01	Partnership Returns	(1)(d)(3) For an Alabama resident partner or member, the K-1 for tax years beginning after 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 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	0
810-3-28-.01	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
810-3-28-.01	Partnership Returns	(2)(c) The return must be signed by one partner or member and the person who prepared the return, and must contain a printed declaration that it is made under the penalties of perjury.	§§40-2A-7(a)(5), 40-18-28	0
810-3-28-.03	Terms And Definitions For The Alabama Electronic Partnership/LLC Return Of Income	(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 filing process is a joint program between the IRS and the Alabama Department of Revenue, an ERO must be approved by the Internal Revenue Service to qualify for this program.	§§40-2A-7(a)(5); 40-30-5	0
810-3-28-.03	Terms And Definitions For The Alabama Electronic Partnership/LLC Return Of Income	(2)(o) Standard Letter of Intent (LOI) – A form which must be completed to request approval from 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 security summit standards and requirements in addition to the specific Alabama requirements included in the LOI.	§§40-2A-7(a)(5); 40-30-5	0
810-3-28-.04	Requirements For The Partnership/LLC Return Of Income Declaration For Electronic Filing	(3) The signatures of the officer/partner, the electronic return originator, and the paid preparer (if the paid preparer is different from the electronic return originator) must be affixed to the 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	0
810-3-28-.04	Requirements For The Partnership/LLC Return Of Income Declaration For Electronic Filing	(3)(c) Electronic return originators and electronic return preparers are prohibited from allowing taxpayers to sign blank Alabama Forms AL8453-PTE.	§§40-2A-7(a)(5); 40-30-5	0
810-3-28-.04	Requirements For The Partnership/LLC Return Of Income Declaration For Electronic Filing	(4) The completed and signed Alabama Form 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 years from the date the return was filed, whichever is later. The electronic return originator will provide the Department with the original Alabama Form 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	0
810-3-28-.05	Acceptance, Monitoring, and Revocation of Acceptance Into The Alabama Business Modernized E-File Program For Software Developers – Partnership/LLC Returns	(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 Business Modernized E-File Program. To obtain approval software developers must adhere to the following guidelines:	§§40-2A-7(a)(5); 40-30-5	0
810-3-28-.05	Acceptance, Monitoring, and Revocation of Acceptance Into The Alabama Business Modernized E-File Program For Software Developers – Partnership/LLC Returns	(5) Alabama electronic partnership/LLC returns received by the Department that are prepared by a software developer who has not completed the Department's software developer testing and 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 electronically file the tax return using an approved software from another software developer.	§§40-2A-7(a)(5); 40-30-5	0
810-3-28-.06	Acceptance, Monitoring, And Revocation Of Acceptance Into The Alabama Business Modernized E-File Program For Electronic Return Originators And Transmitters – Partnership/LLC Return Of Income Tax	(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 Alabama Electronic Filing Program. This does not include software developers. They must complete the approval process with the Department (See Rule 810-3-28-.05).	§§40-2A-7(a)(5); 40-30-4	0
810-3-28-.06	Acceptance, Monitoring, And Revocation Of Acceptance Into The Alabama Business Modernized E-File Program For Electronic Return Originators And Transmitters – Partnership/LLC Return Of Income Tax	(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 program as stated in the Alabama Business Modernized E-file Program: Alabama Business Modernized E-file Program: Software Developers and Transmitters Guidelines and Schemas (Publication AL4164).	§§40-2A-7(a)(5); 40-30-4	0
810-3-28-.07	Alabama Requirements For Mandatory E-File Of Original Partnership/Limited Liability Company Income Tax Returns.	(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 for that calendar year and for each subsequent calendar year thereafter, all acceptable 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 Chapter 30 of Title 40, Code of Ala. 1975.	§§40-2A-7(a)(5); 40-18-40, 40-30-1 through 6	0
810-3-28-.07	Alabama Requirements For Mandatory E-File Of Original Partnership/Limited Liability Company Income Tax Returns.	(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 corporate/partnership income tax returns.	§§40-2A-7(a)(5); 40-18-40, 40-30-1 through 6	0
810-3-28-.07	Alabama Requirements For Mandatory E-File Of Original Partnership/Limited Liability Company Income Tax Returns.	(3)(d) Paragraph (3a) of this rule, may not be interpreted to require electronic filing of acceptable corporate/partnership income tax returns that are required to be filed on or before January 1, 2009.	§§40-2A-7(a)(5); 40-18-40, 40-30-1 through 6	0
810-3-28-.07	Alabama Requirements For Mandatory E-File Of Original Partnership/Limited Liability Company Income Tax Returns.	(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, 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 to the Department.	§§40-2A-7(a)(5); 40-18-40, 40-30-1 through 6	0
810-3-28-.07	Alabama Requirements For Mandatory E-File Of Original Partnership/Limited Liability Company Income Tax Returns.	(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 the Alabama e-file mandate, an accepted current tax year federal return must be transmitted electronically with the mandated electronic Alabama return.	§§40-2A-7(a)(5); 40-18-40, 40-30-1 through 6	0
810-3-28-.09	Requirements For The Alabama Electronic Partnership/LLC Return Of Income	(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 by the Alabama Corporate Modernized Electronic Filing (MeF) schemas, business rules, and Alabama Business MeF Software Developers and Transmitters Guidelines (Publication 4164). A complete Alabama electronic return must contain the same information as a comparable Alabama partnership/LLC return of income tax return as if filed entirely on paper.	§§40-2A-7(a)(5); 40-30-5	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-28-.09	Requirements For The Alabama Electronic Partnership/LLC Return Of Income	(2)(b) Partnerships/LLCs that electronically file their Alabama Partnership/LLC return of income must 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
810-3-28-.09	Requirements For The Alabama Electronic Partnership/LLC Return Of Income	(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 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 accepted resubmitted (perfected) return and not the date that the original rejected return was submitted.	§§40-2A-7(a)(5), 40-30-5	0
810-3-28-.09	Requirements For The Alabama Electronic Partnership/LLC Return Of Income	(3)(e) If a filer is unable to correct a rejected Alabama partnership/LLC return of income 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, such paper return must be postmarked by the later of the due date of the return (including extensions) or 10 calendar days after the date that the Department last gives notification that the return was rejected. If the 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
810-3-29-.01	Fiduciary Returns	(1) Every fiduciary, other than one appointed by authority of law in possession of only a part of the property of a taxpayer, shall file a return for the taxpayer for whom he acts if either of the following conditions are met:	§40-18-57	0
810-3-29-.01	Fiduciary Returns	(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 deductions of estates and trusts, see § 40-18-25 and regulation thereunder.	§40-18-57	0
810-3-29-.03	Terms And Definitions For Alabama Electronic Fiduciary Income Tax Return	(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 filing process is a joint program between the IRS and the Alabama Department of Revenue, an ERO must be approved by the Internal Revenue Service to qualify for this program.	§§40-2A-7(a)(5), 40-18-25, 40-18-29	0
810-3-29-.03	Terms And Definitions For Alabama Electronic Fiduciary Income Tax Return	(2)(n) Standard Letter of Intent (LOI) – A form which must be completed to request approval from 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 security summit standards and requirements in addition to the specific Alabama requirements included in the LOI.	§§40-2A-7(a)(5), 40-18-25, 40-18-29	0
810-3-29-.04	Requirements For The Fiduciary Income Tax Declaration For Electronic Filing	(3) The signatures of the officer/partner, the electronic return originator, and the paid preparer (if the paid preparer is different from the electronic return originator) must be affixed to the 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
810-3-29-.04	Requirements For The Fiduciary Income Tax 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-FDT.	§§40-2A-7(a)(5), 40-18-29	0
810-3-29-.04	Requirements For The Fiduciary Income Tax Declaration For Electronic Filing	(5) The completed and signed Alabama Form AL8453-FDT must be retained by the electronic 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 Department with the original Alabama Form AL8453-FDT within five business days of receiving a written request for the documents from the Department.	§§40-2A-7(a)(5), 40-18-29	0
810-3-29-.05	Acceptance, Monitoring, And Revocation Of Acceptance Into The Alabama Business Modernized E-File Program For Software Developers – Fiduciary Income Tax	(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 acceptance into the Alabama Business Modernized E-File Program. To obtain approval software developers must adhere to the following guidelines:	§§40-2A-7(a)(5), 40-30-6	0
810-3-29-.05	Acceptance, Monitoring, And Revocation Of Acceptance Into The Alabama Business Modernized E-File Program For Software Developers – Fiduciary Income Tax	(5) Alabama electronic fiduciary income tax returns received by the Department that are prepared by a software developer who has not completed the Department's software developer testing and 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 may electronically file their tax return using an approved software from another software developer.	§§40-2A-7(a)(5), 40-30-6	0
810-3-29-.06	Acceptance, Monitoring, And Revocation Of Acceptance Into The Alabama Business Modernized E-File Program For Electronic Return Originators And Transmitters – Fiduciary Income Tax	(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 Alabama Electronic Filing Program. This does not include software developers. They must complete the approval process with the Department (See Rule 810-3-29-.05)	§§40-2A-7(a)(5), 40-30-6	0
810-3-29-.06	Acceptance, Monitoring, And Revocation Of Acceptance Into The Alabama Business Modernized E-File Program For Electronic Return Originators And Transmitters – Fiduciary Income Tax	(3) Electronic return originators and transmitters accepted into the Alabama Electronic Filing Program serve as agents of the Alabama Department of Revenue, and must comply with the 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
810-3-29-.07	Fiduciary Income Tax	(2)(d) The fiduciary of a resident estate or trust must file a return: (1) if the estate or trust has net 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
810-3-29-.07	Fiduciary Income Tax	(2)(e) Resident estates and trusts must 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
810-3-29-.07	Fiduciary Income Tax	(3)(b) The fiduciary of a nonresident estate or trust must file a return if the estate or trust generates income from Alabama sources.	§§40-2A-7(a)(5), 40-18-29	0
810-3-29-.07	Fiduciary Income Tax	(3)(c) Nonresident estates or trusts must report Alabama source income in accordance with Section 40-18-14, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-18-29	0
810-3-29-.08	Alabama Requirements For Mandatory E-File Of Fiduciary Income Tax Returns	(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 each subsequent calendar year thereafter, all acceptable fiduciary 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 Chapter 30 of Title 40, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-18-40, 40-30-1 through 6	0
810-3-29-.08	Alabama Requirements For Mandatory E-File Of Fiduciary Income Tax Returns	(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 income tax returns.	§§40-2A-7(a)(5), 40-18-40, 40-30-1 through 6	0
810-3-29-.08	Alabama Requirements For Mandatory E-File Of Fiduciary Income Tax Returns	(3)(d) Paragraph (3a) of this rule, may not be interpreted to require electronic filing of acceptable 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-29-.08	Alabama Requirements For Mandatory E-File Of Fiduciary Income Tax Returns	(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 preparer's acceptance in the Alabama Business MeF Program shall be revoked. The tax preparer will be unable to electronically transmit Fiduciary Income Tax Returns to the department.	§§40-2A-7(a)(5), 40-18-40, 40-30-1 through 6	0
810-3-29-.08	Alabama Requirements For Mandatory E-File Of Fiduciary Income Tax Returns	(6)(b) Opting to paper file the federal 1041 does not exclude an income tax preparer or 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 mandated electronic Alabama return.	§§40-2A-7(a)(5), 40-18-40, 40-30-1 through 6	0
810-3-29-.09	Requirements For The Alabama Electronic Fiduciary Income Tax Return.	(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 Handbook for Developers and Transmitters Guidelines (Publication 4164). A complete Alabama electronic return must contain the same information as a comparable Alabama fiduciary income tax return as if filed on paper.	§§40-2A-7(a)(5), 40-30-5	0
810-3-29-.09	Requirements For The Alabama Electronic Fiduciary Income Tax Return.	(2)(b) Fiduciaries that electronically file their Alabama fiduciary income tax return must also pay their tax liability electronically.	§§40-2A-7(a)(5), 40-30-5	0
810-3-29-.09	Requirements For The Alabama Electronic Fiduciary Income Tax Return.	(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 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 accepted resubmitted (perfected) return and not the date that the original rejected return was submitted.	§§40-2A-7(a)(5), 40-30-5	0
810-3-29-.09	Requirements For The Alabama Electronic Fiduciary Income Tax Return.	(3)(e) If a filer is unable to correct a rejected Alabama electronic fiduciary 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 postmarked by the later of the due date of the return (including extensions) or ten (10) calendar 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 date will be the postmark date of the paper return.	§§40-2A-7(a)(5), 40-30-5	0
810-3-30-.02	Returns On Change Of Accounting Period.	(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 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
810-3-30-.02	Returns On Change Of Accounting Period.	(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 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
810-3-30-.02	Returns On Change Of Accounting Period.	(2) In all of the above cases the taxable income shall be computed for each period for which a 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. 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
810-3-32-.01	Exempt Organizations	(1)(a) Labor, agricultural or horticultural organizations. In order to be exempt, these organizations 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 organizations. These organizations, otherwise exempt, are taxable on their unrelated business taxable income.	§40-18-32	0
810-3-32-.01	Exempt Organizations	(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 deprive the society of its exemption.	§40-18-32	0
810-3-32-.02	Proof Of Exemption	(1)(a) An organization is not exempt from tax merely because it is not organized and operated for 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 organization.	§40-18-32	0
810-3-32-.02	Proof Of Exemption	(1)(b) In addition to the information specifically called for in the preceding subparagraph, the Department may require additional information necessary for a proper determination of entitlement to an exemption pursuant to Section 40-18-32, Code of Ala. 1975.	§40-18-32	0
810-3-35.1-.01	Carryforward Of Net Operating Losses For Corporations	(5) The amount available for carryforward must be reduced by the amount of any loss deduction which was available for use, even if not actually used. No adjustment will be required under this 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
810-3-35.1-.01	Carryforward Of Net Operating Losses For Corporations	(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 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 that Alabama multi-state taxpayers must calculate Alabama taxable income on a post-allocation and apportionment basis, see Rule 810-3-39-.03	§§40-2A-7 (a)(5),40-18-35.1	0
810-3-35.1-.01	Carryforward Of Net 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 810-3-168-.01.	§§40-2A-7 (a)(5),40-18-35.1	0
810-3-35.1-.01	Carryforward Of Net Operating Losses For Corporations	(9) A net operating loss from any year in which the corporation filed as a financial institution pursuant to Chapter 16, Code of Ala. 1975 may not be carried forward to offset an income tax imposed by Chapter 18, Code of Ala. 1975.	§§40-2A-7 (a)(5),40-18-35.1	0
810-3-35-.01	Federal Income Tax Deduction	(1)(a)(2)(ii) If the tax is contested it shall be accrued and subsequently paid and deducted during 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-35-.01	Federal Income Tax Deduction	(2) For an accrual basis taxpayer that files as a member of a federal consolidated income tax 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 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
810-3-35-.01	Federal Income Tax Deduction	(3)(d) If the taxpayer allocates and/or apportions its income both within and outside of Alabama, the taxpayer shall compute the portion of FIT attributable to Alabama consistent with Paragraph (2).	§§40-2A-7(a)(5), 40-18-35	0
810-3-35-.01	Federal Income Tax Deduction	(3)(e) Alternative Minimum Tax: For a taxpayer that files as a member of a federal consolidated 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 members of such group.	§§40-2A-7(a)(5), 40-18-35	0
810-3-35-.01	Federal Income Tax Deduction	(3)(f) If a federal consolidated group is allowed to reduce its FIT liability by applying a Minimum Tax Credit (MTC), then the MTC must be attributed to the members of the group consistent with 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
810-3-35-.02	Restrictions On The Deductibility Of Certain Intangible Expenses And Costs And Interest Expenses And Costs	(1) In accordance with the terms of §40-18-35(b)(1), Code of Ala. 1975, (hereafter "Ala. Code") for 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 or incurred to, or in connection directly or indirectly with one or more direct or indirect transactions, with one or more related members.	§§40-2A-7(a)(5), 40-18-35(b)	0
810-3-35-.02	Restrictions On The Deductibility Of Certain Intangible Expenses And Costs And Interest Expenses And Costs	(2) The corporation shall make the adjustments required in paragraph (1), unless:	§§40-2A-7(a)(5), 40-18-35(b)	0
810-3-35-.02	Restrictions On The Deductibility Of Certain Intangible Expenses And Costs And Interest Expenses And Costs	(2)(e) The attachment(s) required by (2)(a), (c) and (d) above shall be in a format to be prescribed by the Department of Revenue.	§§40-2A-7(a)(5), 40-18-35(b)	0
810-3-35-.02	Restrictions On The Deductibility Of Certain Intangible Expenses And Costs And Interest Expenses And Costs	(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 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 primarily engaged in the specified intangible activities or the financing of related entities, the taxpayer may not avail itself of the exception described in (2)(c) above.	§§40-2A-7(a)(5), 40-18-35(b)	0
810-3-35-.02	Restrictions On The Deductibility Of Certain Intangible Expenses And Costs And Interest Expenses And Costs	(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 that are disregarded for federal income tax purposes shall be separately considered.	§§40-2A-7(a)(5), 40-18-35(b)	0
810-3-35-.02	Restrictions On The Deductibility Of Certain Intangible Expenses And Costs And Interest Expenses And Costs	(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 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 makes to Corporation B.	§§40-2A-7(a)(5), 40-18-35(b)	0
810-3-35-.02	Restrictions On The Deductibility Of Certain Intangible Expenses And Costs And Interest Expenses And Costs	(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 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 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 related member interest expense exceeds both limitations, the limitations should be applied together as described in Example 2.	§§40-2A-7(a)(5), 40-18-35(b)	0
810-3-35-.02	Restrictions On The Deductibility Of Certain Intangible Expenses And Costs And Interest Expenses And Costs	(3)(h)(2)(ii) With respect to both interest and intangible expenses, if the interest or royalty rate 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 arrangements exist between the taxpayer and the related member, or the related member and 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 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
810-3-35-.02	Restrictions On The Deductibility Of Certain Intangible Expenses And Costs And Interest Expenses And Costs	(3)(h)(2)(iii) With respect to interest expense, if the taxpayer's debt over asset percentage exceeds	§§40-2A-7(a)(5), 40-18-35(b)	0
810-3-36-.01	Electing Pass-Through Entity Returns	(1) Definitions. The following terms shall have the following meanings for purpose of these rules.	§§40-2A-7(a)(5), 40-2A-11, 40-16-4, 40-18-1	0
810-3-36-.01	Electing Pass-Through Entity Returns	(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. 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
810-3-36-.01	Electing Pass-Through Entity Returns	(2)(b) An entity must make the election on Form PTE-E, Pass-Through Entity Election Form, and 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 an Electing Pass-Through Entity.	§§40-2A-7(a)(5), 40-2A-11, 40-16-4, 40-18-1	0
810-3-36-.01	Electing Pass-Through Entity Returns	(2)(e) Each entity making the election must file Alabama Form EPT (Electing Pass-Through Entity	§§40-2A-7(a)(5), 40-2A-11, 40-16-4, 40-18-1	0
810-3-36-.01	Electing Pass-Through Entity Returns	(2)(f)(1) The Pass-Through Entity must apply the maximum tax rate provided in §40-18-5, Code of Ala. 1975, to taxable income.	§§40-2A-7(a)(5), 40-2A-11, 40-16-4, 40-18-1	0
810-3-36-.01	Electing Pass-Through Entity Returns	(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	0
810-3-36-.01	Electing Pass-Through Entity Returns	(2)(g)(2) An extension of time granted to file the Electing Pass-Through Entity 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 return without regard to the extension to file the Electing Pass-Through Entity return.	§§40-2A-7(a)(5), 40-2A-11, 40-16-4, 40-18-1	0
810-3-36-.01	Electing Pass-Through Entity Returns	(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 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 Pass-Through Entity.	§§40-2A-7(a)(5), 40-2A-11, 40-16-4, 40-18-1	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-36-.01	Electing Pass-Through Entity Returns	(2)(i) The 2017 Alabama Historic Rehabilitation Tax Credit and the Railroad Modernization Act of 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 pass through to and may be claimed by an eligible taxpayer under the provisions applicable to that credit.	§§40-2A-7(a)(5), 40-2A-11, 40-16-4, 40-18-1,	0
810-3-38-.02	Additional Credits Allowed For Corporations	For an Approved Company whose project is financed by the State Industrial Development	§40-18-38, Act 93-852	0
810-3-38-.02	Additional Credits Allowed For Corporations	(1) The sum of the credits allowed in (1) and (2) above to an Approved Company in a given year shall not exceed the lesser of:	§40-18-38, Act 93-852	0
810-3-38-.02	Additional Credits Allowed For Corporations	(2) Income generated by or arising out of a Project shall be determined by an Approved Company in accordance with the method set forth in a written agreement between the Company and the Department entered into before any Job Development Fees are collected.	§40-18-38, Act 93-852	0
810-3-38-.02	Additional Credits Allowed For Corporations	(4)(a) Whenever possible, such agreement shall require the Approved Company to separately account for all items of income and expense generated by or arising out of a Project.	§40-18-38, Act 93-852	0
810-3-38-.02	Additional Credits Allowed For Corporations	(4)(b) If it is impossible or impractical to separately account for such items, such agreement shall	§40-18-38, Act 93-852	0
810-3-38-.02	Additional Credits Allowed For Corporations	(4)(c) If the methods set forth in (a) and (b) are impossible or impractical to utilize, such agreement shall require the use of any other method which has been agreed upon by the Approved Company and the Department to determine income generated by or arising out of a Project.	§40-18-38, Act 93-852	0
810-3-38-.02	Additional Credits Allowed For Corporations	(5) For purposes of the limitations set forth in paragraphs (a) and (b) of (3), excess corporate 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 Company in prior or subsequent years.	§40-18-38, Act 93-852	0
810-3-38-.02	Additional Credits Allowed For Corporations	(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. 93-851 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
810-3-38-.02	Additional Credits Allowed For Corporations	(7) For purposes of the limitations set forth in paragraphs (a) and (b) of (3), the term "Project Obligations" shall have the meaning ascribed to it in Section 41-10-44.2.	§40-18-38, Act 93-852	0
810-3-38-.02	Additional Credits Allowed For Corporations	(9) A taxpayer claiming either of the credits allowed in (1) and (2) shall attach to its corporate income tax return a certificate executed by the State Industrial Development Authority confirming 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
810-3-39-.01	Corporation Returns	(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 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
810-3-39-.01	Corporation Returns	(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 manner as if collected from the corporation.	§§40-2A-7(a)(5), 40-18-39	0
810-3-39-.02	Extension Of Time For Filing A Corporation Return.	(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 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 Section 40-1-44, Code of Ala. 1975, and all applicable penalties.	§§40-2A-7(a)(5), 40-18-39	0
810-3-39-.02	Extension Of Time For Filing A Corporation Return.	(1)(a) Payment of the tax shall be made via the paper Business Income Tax Payment Voucher or by Electronic Funds Transfer (EFT).	§§40-2A-7(a)(5), 40-18-39	0
810-3-39-.02	Extension Of Time For Filing A Corporation Return.	(1)(b) However, payment must be made via EFT if the payment exceeds \$750. Please refer to Alabama Administrative Rules 810-13-1-.01 and 810-13-1-.03.	§§40-2A-7(a)(5), 40-18-39	0
810-3-39-.02	Extension Of Time For Filing A Corporation Return.	(2)(a) An entity that 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.	§§40-2A-7(a)(5), 40-18-39	0
810-3-39-.02	Extension Of Time For Filing A Corporation Return.	(2)(b) If a written request is required, the request must be made to the Commissioner of Revenue or to his designee, and must explain the reason for the request and the reason for failing to timely 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
810-3-39-.02	Extension Of Time For Filing A Corporation Return.	(3) Estimated Payments. Those corporations with liabilities in excess of estimated payments or 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 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 810-3-42-.01.	§§40-2A-7(a)(5), 40-18-39	0
810-3-39-.03	Consolidated Filing	(1)(a) Submit a completed Form 20C-CRE (Election to File Consolidated Corporate Income Tax 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 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, 40-1	0
810-3-39-.03	Consolidated Filing	(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 the common parent listed in Alabama Rule 810-3-39-.01(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
810-3-39-.03	Consolidated Filing	(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, business income or loss, apportionment factors, nonbusiness or partnership income or loss, and credits to the different portions of the taxable year.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-35.1, 40-1	0
810-3-39-.03	Consolidated Filing	(3)(b) Ineligible members. If a part-year member is a taxpayer that is ineligible to be a member of an Alabama affiliated group, it shall file a separate tax return for the respective period(s) using the 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-39-.03	Consolidated Filing	(4) Computation of consolidated income. Each member of an Alabama affiliated group must 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 determining the member's Alabama taxable income.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-35.1, 40-1	0
810-3-39-.03	Consolidated Filing	(5)(b) Assignment of NOL to a departing member. When a member departs an Alabama affiliated 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 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	0
810-3-39-.03	Consolidated Filing	(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 filing fee.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-35.1, 40-1	0
810-3-39-.03	Consolidated Filing	(7) Consolidated Estimated Tax. If an election has been made to file an Alabama consolidated return, estimated tax payments must be submitted for the Alabama affiliated group in the name of the common parent or its designee.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-35.1, 40-1	0
810-3-39-.03	Consolidated Filing	(8) Records. In accordance with Section 40-2A-7 Code of Ala. 1975, taxpayers must maintain 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	0
810-3-39-.05	Taxable Years Following An Election Period For An Alabama Affiliated Group	(1) Except as provided in paragraph (2), for any taxable year beginning after the expiration of the 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 Alabama affiliated group elects to file an Alabama consolidated return and is not otherwise prohibited from doing so.	§§40-2A-7(a)(5), 40-18-39, 40-18-57	0
810-3-39-.05	Taxable Years Following An Election Period For An Alabama Affiliated Group	(2) The former Alabama affiliated group may renew their election to file an Alabama consolidated return by submitting the items required by Alabama Rule 810-3-39-.03(1). Such items must be submitted by the due date or extended due date of the tax return, as applicable pursuant to Alabama Rule 810-3-39-.02. Such election will establish a new election period pursuant to Section 40-18-39(c)(6).	§§40-2A-7(a)(5), 40-18-39, 40-18-57	0
810-3-39-.08	Terms And Definitions For The Alabama Electronic Corporate Income Tax Return	(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 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
810-3-39-.08	Terms And Definitions For The Alabama Electronic Corporate Income Tax Return	(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 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	0
810-3-39-.09	Requirements For The Corporate Income Tax Declaration For Electronic Filing	(3) The signatures of the corporate officer, the electronic return originator, and the paid preparer (if the paid preparer is different from the electronic return originator) must be affixed to the 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-Corporations) before the return is electronically transmitted.	§§40-2A-7(a)(5), 40-30-5	0
810-3-39-.09	Requirements For The Corporate Income Tax 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-C/AL8453-PTE.	§§40-2A-7(a)(5), 40-30-5	0
810-3-39-.09	Requirements For The Corporate Income Tax Declaration For Electronic Filing	(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 years from the date the return was filed, whichever is later. The electronic return originator will 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	0
810-3-39-.10	Acceptance, Monitoring, And Revocation Of Acceptance Into The Alabama Business Modernize E-File Program For Software Developers – Corporate Income Tax	(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's acceptance into the Alabama Business Modernized E-File Program. To obtain approval software developers must adhere to the following guidelines.	§§40-2A-7(a)(5), 40-30-5	0
810-3-39-.10	Acceptance, Monitoring, And Revocation Of Acceptance Into The Alabama Business Modernize E-File Program For Software Developers – Corporate Income Tax	(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 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 taxpayer may electronically file the tax return using an approved software from another software developer.	§§40-2A-7(a)(5), 40-30-5	1
810-3-39-.11	Acceptance, Monitoring, and Revocation Of Acceptance Into The Alabama Business Modernized E-File Program For Electronic Return Originators And Transmitters – Corporate Income Tax.	(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 Alabama Electronic Filing Program. This does not include software developers who must complete the approval process with the Department (See Rule 810-3-39-.10).	§§40-2A-7(a)(5), 40-18-40, 40-30-1 through 6	0
810-3-39-.11	Acceptance, Monitoring, and Revocation Of Acceptance Into The Alabama Business Modernized E-File Program For Electronic Return Originators And Transmitters – Corporate Income Tax.	(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 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	0
810-3-39-.12	Alabama Requirements For Mandatory E-File Of Original Corporate Income Tax Returns	(3)(a) If an Income Tax Return preparer prepares 25 or more acceptable, original 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 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 Chapter 30 of Title 40, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-18-40, 40-30-1 through 6	0
810-3-39-.12	Alabama Requirements For Mandatory E-File Of Original Corporate Income Tax Returns	(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 cease to apply to an Income Tax Return preparer if, during that calendar year and all subsequent 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	0
810-3-39-.12	Alabama Requirements For Mandatory E-File Of Original Corporate Income Tax Returns	(3)(c) Paragraph (3a) of this rule, may not be interpreted to require electronic filing of acceptable Corporate/Partnership Income Tax Returns that are required to be filed on or before January 1, 2009.	§§40-2A-7(a)(5), 40-18-40, 40-30-1 through 6	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-39-.12	Alabama Requirements For Mandatory E-File Of Original Corporate Income Tax Returns	(5)(b) Opting to paper file the federal 1120 or 1120S does not exclude an Income Tax Return preparer or corporation 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 mandated electronic Alabama return.	§§40-2A-7(a)(5), 40-18-40, 40-30-1 through 6	0
810-3-39-.12	Alabama Requirements For Mandatory E-File Of Original Corporate Income Tax Returns	(6)(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, 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 to the Department.	§§40-2A-7(a)(5), 40-18-40, 40-30-1 through 6	0
810-3-39-.13	Requirements For The Alabama Corporate Income Tax Return.	(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 Alabama Business MeF Software Developers and Transmitters Guidelines (Publication 4164). A complete Alabama electronic Corporate Income Tax return must contain the same information as a comparable Alabama Corporate Income Tax return as if filed entirely on paper.	§§40-2A-7(a)(5), 40-30-5	0
810-3-39-.13	Requirements For The Alabama Corporate Income Tax Return.	(2)(b) Corporations that electronically file their Alabama Corporate Income Tax return must also pay their tax liability electronically.	§§40-2A-7(a)(5), 40-30-5	0
810-3-39-.13	Requirements For The Alabama Corporate Income Tax Return.	(2)(c) S-Corporations that electronically file their Alabama S-Corporation Income Tax return must 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
810-3-39-.13	Requirements For The Alabama Corporate Income Tax Return.	(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 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 accepted resubmitted (perfected) return and not the date that the original rejected return was submitted.	§§40-2A-7(a)(5), 40-30-5	0
810-3-39-.13	Requirements For The Alabama Corporate Income Tax Return.	(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 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 is received after the due date or the transmission perfection period, the received date will be the postmark date of the paper return.	§§40-2A-7(a)(5), 40-30-5	0
810-3-40-.01	Tax To Be Reported On Prescribed Forms	(1) All tax shall be reported on forms prescribed by the Department. Each taxpayer shall file a return or returns with the Department for each tax year on forms prescribed for taxpayers of the 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.	§§40-2A-7(a)(5), 40-18-57	1
810-3-40-.01	Tax To Be Reported On Prescribed Forms	(2) The amount shown to be due on the return or returns filed by the taxpayer with the Department shall constitute the prima facie liability of the taxpayer. If the Department finds no 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
810-3-40-.01	Tax To Be Reported On Prescribed Forms	(4) For the purposes of reporting, paying, and notifying the Department of changes made by the 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 taxpayer, the following rules shall be followed:	§§40-2A-7(a)(5), 40-18-57	0
810-3-40-.01	Tax To Be Reported On Prescribed Forms	(4)(a) The taxpayer shall 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
810-3-40-.01	Tax To Be Reported On Prescribed Forms	(4)(b) If the amended return is filed as a result of changes made by the Internal Revenue Service a 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
810-3-40-.01	Tax To Be Reported On Prescribed Forms	(4)(c) Forms authorized by the department must be used to report such changes.	§§40-2A-7(a)(5), 40-18-57	0
810-3-40-.01	Tax To Be Reported On Prescribed Forms	(4)(c)(1) Individuals shall file a Form 40X.	§§40-2A-7(a)(5), 40-18-57	0
810-3-40-.01	Tax To Be Reported On Prescribed Forms	(4)(c)(2) Partnerships, fiduciaries, "C" corporations and "S" corporations shall check the "Amended	§§40-2A-7(a)(5), 40-18-57	0
810-3-40-.01	Tax To Be Reported On Prescribed Forms	(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 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
810-3-40-.02	Whole Dollar Reporting	(1) Whole Dollar Reporting Mandatory. Effective December 31, 1998, all tax forms, declarations,	§§40-2A-7-(a)(5), 40-18-40	0
810-3-40-.02	Whole Dollar Reporting	(2) Rounding to Nearest Whole Dollar Amount. Amounts of 49 cents or less shall be rounded down to the nearest whole dollar amount. Amounts of 50 to 99 cents shall be rounded up to the nearest whole dollar amount.	§§40-2A-7-(a)(5), 40-18-40	0
810-3-42-.01	Time Of Payment Of Tax	(1) Individuals. The income tax return for an individual is due on April 15th following the close of	§§40-2A-7-(a)(5), 40-18-42	0
810-3-42-.01	Time Of Payment Of Tax	(2) Fiduciaries. The income tax returns for fiduciaries are due on April 15th following the close of a 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
810-3-42-.01	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
810-3-42-.03	Deferment Of Tax In Hardship Cases Under Soldiers' And Sailors' Civil Relief Act	(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 their ability to pay the state income tax has been materially impaired by reason of their military service.	§40-18-57	0
810-3-43-.01	Availability, Claiming, And Transferability Of The Rail Credit.	(2) Definitions. For purposes of this rule, these terms shall be defined as follows	§40-2A-7(a)(5), Chapter 11C of Title 37, and	0
810-3-43-.01	Availability, Claiming, And Transferability Of The Rail Credit.	(3) Qualified Claimants. The credit may only be claimed by an eligible taxpayer holding a tax credit certificate or an eligible transferee that has been issued a transfer tax credit certificate. Tax credits granted or transferred to a pass-through entity must be claimed at the entity level. Tax 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 entity.	§40-2A-7(a)(5), Chapter 11C of Title 37, and	0
810-3-43-.01	Availability, Claiming, And Transferability Of The Rail Credit.	(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-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 to claim a refund for the difference. The tax credit cannot be carried forward to any subsequent tax year.	§40-2A-7(a)(5), Chapter 11C of Title 37, and	1

PHASE I ADMINISTRATIVE RULE INVENTORY
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810-3-43-.01	Availability, Claiming, And Transferability Of The Rail Credit.	(6) Value of the Transferred Credit. Any tax credit transferred shall be at the value of at least (85%) 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 transferee's Alabama Income Tax return for the tax year the credit must be claimed using a 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.	§40-2A-7(a)(5), Chapter 11C of Title 37, and	0
810-3-43-.01	Availability, Claiming, And Transferability Of The Rail Credit.	(7) Reporting Requirements. The transferor must file a transfer statement with the Department along with a copy of the executed transfer agreement(s), a copy of the tax credit certificate, and a \$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 certificate to each eligible transferee for the amount listed on the transfer statement within 30 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
810-3-44-.01	Installment Basis Sales - Sales Of Real	(2) Alabama law requires that the election to use the installment basis must be made in the return for the year of the sale.	§40-18-44	0
810-3-44-.01	Installment Basis Sales - Sales Of Real	(3)(b)(1)(ii)(I) If state, county and city sales taxes are imposed on the consumer, and collected by 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 received are treated as applying first against the sales taxes.	§40-18-44	0
810-3-44-.01	Installment Basis Sales - Sales Of Real	(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 method may not be made, changed or revoked after the due date (with extensions) for the taxable year in which the installment sales occur.	§40-18-44	0
810-3-44-.01	Installment Basis Sales - Sales Of Real	(2)(b)(2)(ii)(II) If the carrying charges or interest and sales taxes with respect to sales of personal property, the income from which is reported on the installment method, are not included in the total contract price, payments received with respect to such sales shall be treated as first applying against such carrying charges or interest and sales taxes.	§40-18-44	0
810-3-44-.01	Installment Basis Sales - Sales Of Real	(3)(a) Unless otherwise provided an installment sale must be reported under the installment method. An installment sale means a disposition of property where at least one payment is received after the close of the taxable year in which the disposition occurs.	§40-18-44	0
810-3-44-.01	Installment Basis Sales - Sales Of Real	(3)(a)(1) Exceptions to (a) include dealer dispositions. A dealer in real and/or personal property may not use the installment method to report the gain from "dealer dispositions." This includes:	§40-18-44	0
810-3-44-.01	Installment Basis Sales - Sales Of Real	(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 election has been made, it may only be revoked if the IRS allows the election to be revoked for federal purposes.	§40-18-44	1
810-3-44-.01	Installment Basis Sales - Sales Of Real	(3)(b)(2) A compulsory or involuntary conversion and any transfer thereafter shall be treated as a second disposition if the first disposition occurred before the threat or imminence of the conversion.	§40-18-44	0
810-3-44-.01	Installment Basis Sales - Sales Of Real	(3)(e)(3)(f) In order to use the installment method for the disposition of residential lots and timeshares, the taxpayer must pay interest (at the applicable state rate) on the amount of tax that is attributable to the installment payments received during the year (See I.R.C. §453(l)(3)(B)).	§40-18-44	0
810-3-60-.01	Eligibility For Parent Tax Credit	(5) Continuity of Credit. Once approved for this tax credit, the parent may continue to receive the	§§40-2A-7(a)(5), 16-6D-1	0
810-3-60-.02	Eligibility For Parent Tax Credit For Students Attending A Nonpublic School	(2) In order to be eligible for the parent tax credit, a parent must transfer a student and incur creditable costs at a nonfailing public school or nonpublic school.	§§40-2A-7(a)(5), 16-6D-1	0
810-3-60-.03	Eligibility For Parent Tax Credit For Students Transferring To A Failing Public School	(2)(a) If a student currently attends a non-failing public school or nonpublic school and subsequently transfers to a failing public school, the student's transfer to the failing public school 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 tax credit.	§§40-2A-7(a)(5), 16-6D-1	1
810-3-60-.03	Eligibility For Parent Tax Credit For Students Transferring To A Failing Public School	(2)(b) For purposes of this rule, a bona fide transfer requires a student to remain in the school in	§§40-2A-7(a)(5), 16-6D-1	0
810-3-60-.03	Eligibility For Parent Tax Credit For Students Transferring To A Failing Public School	(3) Exceptions. There are certain instances where a student assigned to attend a failing public school may not need to enroll and attend the failing public school before the parent(s) are eligible to apply for the parent tax credit upon enrolling the student in a different non-failing public school or nonpublic school.	§§40-2A-7(a)(5), 16-6D-1	0
810-3-60-.03	Eligibility For Parent Tax Credit For Students Transferring To A Failing Public School	(3)(a) A parent whose student is transferring from his or her current non-failing public school due 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 closed, rented or disposed of and not used by the family.	§§40-2A-7(a)(5), 16-6D-1	0
810-3-60-.04	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
810-3-61-.01	Definition Of Terms And Phrases Used In Connection With The Scholarship Program	(2) "Academic Year" shall refer to the 12-month period beginning on July 1 and ending on the following June 30.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.01	Definition Of Terms And Phrases Used In Connection With The Scholarship Program	(3) "Department" shall mean the Alabama Department of Revenue.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.01	Definition Of Terms And Phrases Used In Connection With The Scholarship Program	(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
810-3-61-.01	Definition Of Terms And Phrases Used In Connection With The Scholarship Program	(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 household, net royalties, and other cash income. The term "income" shall not include any income or benefits received under any Federal or State programs that are excluded from consideration as income by any statutory prohibition.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.01	Definition Of Terms And Phrases Used In Connection With The Scholarship Program	(8) "Scholarship funds unaccounted for" shall mean the amount of scholarship funds which have not been paid out, promised or otherwise committed for a particular student, as of a given date.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.02	The Alabama Accountability Act Of 2013 Credits For Contributions To Scholarship Granting Organizations (SGOs)	(1)(a) Donor Restrictions. The donor may not receive anything of value from the SGO in return for	§§40-2A-7(a)(5), 16-16D-1, 16-6D-9	0
810-3-61-.02	The Alabama Accountability Act Of 2013 Credits For Contributions To Scholarship Granting Organizations (SGOs)	(2)(a) Allowable scholarship donations must 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
810-3-61-.02	The Alabama Accountability Act Of 2013 Credits For 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-61-.02	The Alabama Accountability Act Of 2013 Credits For Contributions To Scholarship Granting Organizations (SGOs)	(2)(e) A donor may not claim an income tax deduction on the Alabama tax return for the same	§§40-2A-7(a)(5), 16-16D-1, 16-6D-9	0
810-3-61-.02	The Alabama Accountability Act Of 2013 Credits For Contributions To Scholarship Granting Organizations (SGOs)	(2)(f) Other than the credits claimed by individual taxpayers who are shareholders of Alabama S corporations or partners or members of Subchapter K entities, credits may only be claimed by the 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	0
810-3-61-.02	The Alabama Accountability Act Of 2013 Credits For Contributions To Scholarship Granting Organizations (SGOs)	(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, 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
810-3-61-.03	Application Of Scholarship Granting Organizations (SGOs) For Participating In The Scholarship Program	(2) Organizations must apply to the Department using a form available on the Department's	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.03	Application Of Scholarship Granting Organizations (SGOs) For Participating In The Scholarship Program	(3) The IRS approval letter exempting the organization from federal income tax pursuant to Section 501(c)(3) of the Internal Revenue Code must be submitted to the Department as part of the application process.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.03	Application Of Scholarship Granting Organizations (SGOs) For Participating In The Scholarship Program	(4) The SGO must state that it will abide by all requirements in the statute and applicable regulations.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.04	Receipt, Maintenance And Disbursement Of Scholarship Funds By Scholarship Granting Organizations (SGOs)	(2) The SGO must maintain separate accounts for all scholarship donations, including any interest	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.04	Receipt, Maintenance And Disbursement Of Scholarship Funds By Scholarship Granting Organizations (SGOs)	(4) At least 95% of revenue from scholarship donations and all interest and investment income attributable to scholarship funds must be used for educational scholarships. Therefore, the SGO 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 amount of scholarship donations received during the year. If an SGO does not expend the full 5% of funds available for non-scholarship expenditures in the year of donation, the remaining balance may be carried forward for use in subsequent years on non-scholarship expenditures.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.04	Receipt, Maintenance And Disbursement Of Scholarship Funds By Scholarship Granting Organizations (SGOs)	(5) The SGO must make sure any scholarship funds on hand at the beginning of a calendar year are expended on educational scholarships by the end of the academic year ending during the next succeeding calendar year. Any scholarship funds which are not so expended shall be turned over 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
810-3-61-.04	Receipt, Maintenance And Disbursement Of Scholarship Funds By Scholarship Granting Organizations (SGOs)	(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
810-3-61-.04	Receipt, Maintenance And Disbursement Of Scholarship Funds By Scholarship Granting Organizations (SGOs)	(7) For all scholarship donations received, the SGO must notify donors to enter the donation into the Department of Revenue's system for tracking scholarship donations and credits, which must be done pursuant to Rule 810-3-61-.02.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.04	Receipt, Maintenance And Disbursement Of Scholarship Funds By Scholarship Granting Organizations (SGOs)	(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 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 the allowable credit on his/her tax return.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.05	Annual Report Of Scholarship Granting Organizations (SGOs)	(1)(a) An SGO shall , by the 15th day after the close of each calendar quarter, file a report with the Department of Revenue containing the following information about educational scholarships granted during the quarter:	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.05	Annual Report Of Scholarship Granting Organizations (SGOs)	(1)(b) An SGO shall , by September 1 of each calendar year, file a report containing the following information about educational scholarships granted during the previous academic year:	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.05	Annual Report Of Scholarship Granting Organizations (SGOs)	(1)(b)(2) The total number and total dollar amount of donations received the previous academic year. The actual individual donors and the amounts of their donations must be entered into the Department's system by the SGO as required by Rule 810-3-61-.04.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.05	Annual Report Of Scholarship Granting Organizations (SGOs)	(1)(c) An SGO shall, by August 15 of each calendar year, submit the results of the annually 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 Revenue and the independent research organization chosen by the Department of Revenue to analyze the test results.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.05	Annual Report Of Scholarship Granting Organizations (SGOs)	(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 Revenue every other year with the first biennial report due by September 1, 2016. This report shall also be submitted to the Senate Education Policy Committee and the Chair of the House Education Policy Committee.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.06	Notice Of Nonpublic School To The Department Of Its Intention To Participate In The Scholarship Program	(2) The Department will create a web-based portal where nonpublic schools wishing to participate in the scholarship program may register their intent with the department. Registration is not 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 "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 scholarship funds.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.06	Notice Of Nonpublic School To The Department Of Its Intention To Participate In The Scholarship Program	(3) A nonpublic school registering with the department must indicate that it is willing to abide by 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 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 determination as to reinstating any school which has been disqualified from the program.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.06	Notice Of Nonpublic School To The Department Of Its Intention To Participate In The Scholarship Program	(4) A nonpublic school registering with the department must furnish the name of the accrediting agency by which it is accredited.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.06	Notice Of Nonpublic School To The Department Of Its Intention To Participate In The Scholarship Program	(5) If the nonpublic school is not accredited by one of the allowed accrediting agencies, then it must provide the following:	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.06	Notice Of Nonpublic School To The Department Of Its Intention To Participate In The Scholarship Program	(5)(a) Years in existence (which must be at least three years).	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.06	Notice Of Nonpublic School To The Department Of Its Intention To Participate In The Scholarship Program	(5)(b) The address of the school's web site that describes the school, its instructional programs, and the mandatory tuition and fees charged by the school (which must be updated prior to the beginning of each semester).	§§40-2A-7(a)(5), 16-16D-1	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-61-.06	Notice Of Nonpublic School To The Department Of Its Intention To Participate In The Scholarship Program	(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 scholarship program if all the requirements of paragraphs (b) through (j) above are satisfied in addition to the nonpublic school operating under the governance of the board of directors 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
810-3-61-.06	Notice Of Nonpublic School To The Department Of Its Intention To Participate In The Scholarship Program	(7) If, at the end of the three-year governance period the nonpublic school has still not obtained accreditation status, the nonpublic school shall no longer be considered a qualifying school and 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
810-3-61-.06	Notice Of Nonpublic School To The Department Of Its Intention To Participate In The Scholarship Program	(8) The Department will create a web-based listing of the participating nonpublic schools, and the SGO must 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	0
810-3-61-.07	Continuing Eligibility Of Scholarship Granting Organization (SGO) To Participate In The Tax Credit Scholarship Program.	(2) Each SGO shall file reports with the department containing the information explained in Rule 810-3-61-.05, by the following due dates: (1) the annual report shall be due on the first day of September of each calendar year, and (2) each quarterly report shall be due on the fifteenth day of the month following the close of the previous calendar year quarter.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.07	Continuing Eligibility Of Scholarship Granting Organization (SGO) To Participate In The Tax Credit Scholarship Program.	(3) The required reports shall be on forms prescribed by the department.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.07	Continuing Eligibility Of Scholarship Granting Organization (SGO) To Participate In The Tax Credit Scholarship Program.	(5) The SGO shall complete the Summary of Compliance section of the annual report, based on the numbers, dollars and percentages reported elsewhere in the report. If the SGO answers "NO" to 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	0
810-3-61-.07	Continuing Eligibility Of Scholarship Granting Organization (SGO) To Participate In The Tax Credit Scholarship Program.	(6) The review of the initial annual report, timely filed by an SGO, will not result in a determination of intentional and substantial failure to comply with therequirements of the program, solely because of "NO" answers shown in the Summary of Compliance section of the SGO's report. Such "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
810-3-61-.07	Continuing Eligibility Of Scholarship Granting Organization (SGO) To Participate In The Tax Credit Scholarship Program.	(9) Upon a determination that an SGO has intentionally and substantially failed to comply with the requirements of the program, or after September 30th in the case of a missing annual report, the 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) below, the suspension shall become effective 30 days from the date the notice is mailed to the SGO.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.07	Continuing Eligibility Of Scholarship Granting Organization (SGO) To Participate In The Tax Credit Scholarship Program.	(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 contributions must, nevertheless, account for funds and award scholarships in accordance with the requirements of the program. All annual reports due, regardless of any suspension, must be timely filed.	§§40-2A-7(a)(5), 16-16D-1	0
810-3-61-.09	Estimated Tax Penalty To Individuals And Corporations Entitled To Claim Certain Credits Against The Amount Of Income Tax Due	(2) Procedure. No Estimated Tax Penalty shall be added (or if added shall be reversed) to the Income Tax liability of an individual or corporate income taxpayer for any quarter when the amount of estimated tax payments made to the department by the quarterly due date as 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 conditions are satisfied:	§§16-6D-9, 40-2A-7(a)(5), 40-18-80, 40-18-80	0
810-3-70-.02	Retention Of Payroll Records	(2) Withholding tax records maintained in an electronic format shall be maintained in accordance with Rule 810-14-1-.07.01, Model Recordkeeping and Retention Regulation in an Electronic Environment.	§§40-2A-7(a)(5), 40-18-70	0
810-3-70-.03	Provisional Construction Employers	(2) In addition to all other requirements contained in Title 40 relating to employers, provisional construction employers must provide the Withholding Section of the Department with a bond 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
810-3-71-.01	Employers Required To Withhold Tax From Wages	(1) Each calendar quarter every withholding agent shall deduct, withhold, and pay over to the Department of Revenue on or before the last day of the month following the close of each quarterly period a tax, computed as indicated in Rule 810-3-71-.02 on the compensation paid within each quarter for personal services of covered employees. For employers required to submit payment monthly see Rule 810-3-74-.01.	§§40-2A-7(a)(5), 40-18-70, 40-18-91,41-10-44	0
810-3-71-.01	Employers Required To Withhold Tax From Wages	(2) All employers or withholding tax agents are required to register with the Alabama Department of Revenue prior to withholding Alabama income tax. Employers must 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
810-3-71-.01	Employers Required To Withhold Tax From Wages	(4) Alabama income tax must 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
810-3-71-.01	Employers Required To Withhold Tax From Wages	(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 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
810-3-71-.02	Computing Tax Withheld	(2) Tax to be withheld from supplemental wage payments such as bonuses, commissions and overtime pay shall be computed by one of the following methods:	§§40-2A-7(a)(5), 40-18-71, 40-18-91	0
810-3-71-.02	Computing Tax Withheld	(2)(a) If paid at the same time as regular wages, the tax to be withheld shall be determined as if the aggregate of the supplemental and regular wages were a single wage payment for the regular payroll period.	§§40-2A-7(a)(5), 40-18-71, 40-18-91	0
810-3-71-.02	Computing Tax Withheld	(3) Withholding on vacation pay shall be computed as follows:	§§40-2A-7(a)(5), 40-18-71, 40-18-91	0
810-3-71-.02	Computing Tax Withheld	(3)(a) If the employee receives vacation pay in lieu of regular wages, tax shall be withheld as though it were regular wage payments.	§§40-2A-7(a)(5), 40-18-71, 40-18-91	0
810-3-71-.02	Computing Tax Withheld	(3)(b) If the employee receives vacation pay in addition to regular wages, such payments shall be treated as supplemental payments and the tax shall be withheld in accordance with paragraph (2).	§§40-2A-7(a)(5), 40-18-71, 40-18-91	0
810-3-71-.02	Computing Tax Withheld	(4) When wages are paid in a form other than cash (such as certain fringe benefits required to be treated as wages) tax shall be collected and paid to the Department in the same manner as tax withheld on other supplemental wages. See paragraph (2).	§§40-2A-7(a)(5), 40-18-71, 40-18-91	0
810-3-71-.02	Computing Tax Withheld	(4)(a) The employer must 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
810-3-71-.02	Computing Tax Withheld	(5) For payments of all winnings subject to withholding, income tax shall be withheld at the rate of 5% of the amount of proceeds from a wager.	§§40-2A-7(a)(5), 40-18-71, 40-18-91	0

PHASE I ADMINISTRATIVE RULE INVENTORY
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810-3-71-.03	Job Development Fee	(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 and withhold 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 continue to assess and withhold a Job Development Fee from an employee who is no longer employed at the project site.	§40-18-71; Act 93-852	1
810-3-71-.03	Job Development Fee	(2) The Job Development Fee assessed by an Approved Company and withheld from the gross	§40-18-71; Act 93-852	0
810-3-71-.03	Job Development Fee	(3) Pursuant to Section 41-10-44.8(a), the aggregate Job Development Fee withheld in a given year 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 term is defined in Section 41-10-44.2); and (2) the sum of the corporate income tax credits claimed by the Approved 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	0
810-3-71-.03	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	0
810-3-71-.03	Job Development Fee	(4)(b) shall base its computation of the aggregate Job Development Fee which it may withhold from employees wages on an estimate of its state corporate income tax liability for such year;	§40-18-71; Act 93-852	1
810-3-71-.03	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	0
810-3-71-.03	Job Development Fee	(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 the company's next corporate income tax return (without regard to extensions).	§40-18-71; Act 93-852	0
810-3-71-.03	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	0
810-3-71-.03	Job Development Fee	(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 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	0
810-3-71-.03	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	0
810-3-72-.01	Included And Excluded Wages	(2) If an employee's earnings are partly from exempt work and partly from work subject to withholding, tax should be withheld 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 should be no withholding if over one-half of his time is spent in exempt work.	§§40-2A-7(a)(5), 40-18-72	0
810-3-73.1-.01	Security Instrument	(1) Alabama law requires all provisional construction employers to provide a bond of not less than	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	0
810-3-73.1-.01	Security Instrument Requirements	(2) The required bond instrument may be in the form of a Surety Bond, Cash Bond, or other bonding or credit device deemed acceptable by the Commissioner of Revenue. The bond instrument must be posted and filed per Alabama Department of Revenue policy.	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	1
810-3-73.1-.01	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)	0
810-3-73.1-.02	Compliance Requirements And Procedures Concerning Provisional Construction Employers	(1) A provisional construction employer is defined in Section 40-18-70, Code of Ala. 1975, and Rule 810-3-70-03. For purposes of this regulation, the party contracting with a provisional construction employer shall be referred to as the contractor.	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	0
810-3-73.1-.02	Compliance Requirements And Procedures Concerning Provisional Construction Employers	(2) Section 40-18-73.1, Code of Ala. 1975, and Rule 810-3-73.1-.01 require a provisional construction employer to provide a bond to the Alabama Department of Revenue and specify the proper format and the required amount of the bond.	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	0
810-3-73.1-.02	Compliance Requirements And Procedures Concerning Provisional Construction Employers	(3) The bond must be transmitted to the Alabama Department of Revenue with a coversheet, which provides:	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	0
810-3-73.1-.02	Compliance Requirements And Procedures Concerning Provisional Construction Employers	(4) The bond coversheet must provide a statement, signed by the owner, partner, corporate officer or member of the provisional construction employer which authorizes the Alabama Department of Revenue to disclose the Alabama withholding tax filing, reporting, and payment compliance of the provisional construction employer to either the contractor, surety or financial institution named on the bond coversheet, as required in order to administer Section 40-18-73.1, Code of Ala. 1975.	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	0
810-3-73.1-.02	Compliance Requirements And Procedures Concerning Provisional Construction Employers	(6) The provisional construction employer shall provide the contractor with the Notice of Compliance prior to the contractor making the first withdrawal or payment to the provisional construction employer.	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	0
810-3-73.1-.02	Compliance Requirements And Procedures Concerning Provisional Construction Employers	(7)(a) Any construction employer that does not fall under the provisional construction employer requirements shall be required to provide the contractor with an Affidavit of Provisional 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)	0
810-3-73.1-.02	Compliance Requirements And Procedures Concerning Provisional Construction Employers	(7)(b) If a construction employer executes an Affidavit of Provisional Construction Employer 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 be made within 30 days of employing 50 employees in Alabama in a construction contract, the cost of which is part of the capital cost of a qualifying entity as defined in Section 40-9D-3, Code of 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)	0
810-3-73.1-.02	Compliance Requirements And Procedures Concerning Provisional Construction Employers	(8) The contractor will be required to retain all affidavits and compliance notices as required by Departmental Rule 810-3-70-.02 and shall make the contractor records available to the Alabama Department of Revenue.	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	0
810-3-73.1-.02	Compliance Requirements And Procedures Concerning Provisional Construction Employers	(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 payments made to the construction employer an amount equal to ten percent of the contract 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 withholding taxes owed by the construction employer within thirty days of the effective date of the contract entered into between the contractor and the construction employer.	§§40-18-73.1 (Act 2007-199), 40-2A-7(a)(5)	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-73.1-.02	Compliance Requirements And Procedures Concerning Provisional Construction Employers	(11) If the bond instrument is cancelled, expires, or is deemed unacceptable by the Commissioner 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 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 Alabama. Unless an extension is approved by the Alabama Department of Revenue, the retained 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
810-3-73.1-.02	Compliance Requirements And Procedures Concerning Provisional Construction Employers	(12) If the Department of Revenue determines that a construction employer falls under the 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 Alabama. Unless an extension is approved by the Alabama Department of Revenue, or the 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 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
810-3-73-.01	Withholding Exemption Certificates	(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 with Rule 810-3-70-.02 Retention of Payroll Records. Exemption certificates should be kept with the employees personnel file.	§§40-2A-7(a)(5), 40-18-73	0
810-3-73-.01	Withholding Exemption Certificates	(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 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
810-3-73-.01	Withholding Exemption Certificates	(5) Pursuant to the requirements of Section 40-18-73, Code of Ala. 1975, employers must provide to the Alabama Department of Revenue, no later than 60 days from the date the employee begins 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 shall subject the employer to the "failure to timely file" penalty of \$50 per certificate.	§§40-2A-7(a)(5), 40-18-73	0
810-3-73-.01	Withholding Exemption Certificates	(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 exemption from withholding tax on Form A4-MS, the employee shall be subject to a penalty of \$500 for such action pursuant to the provisions of Section 40-29-75, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-18-73	0
810-3-73-.01	Withholding Exemption Certificates	(6)(b) Any person who fails to comply with the requirements of this section also shall be subject to the penalties provided in Section 40-2A-11, Code of Ala. 1975, and/or may be subject to criminal prosecution.	§§40-2A-7(a)(5), 40-18-73	0
810-3-74-.01	Withholding Returns And Payments	(1) Every employer required to deduct and withhold tax from the wages of employees under §40-18-71, Code of Ala. 1975, and those persons required to withhold income tax on proceeds of a 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
810-3-74-.01	Withholding Returns And Payments	(1)(a) Form A-6 must be filed and the tax withheld remitted by every withholding tax agent if the 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 payments must be accompanied by Form A-6 Unless prior approval has been obtained from the 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
810-3-74-.01	Withholding Returns And Payments	(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 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 Form A-1 may be filed each quarter.	§§40-2A-7(a)(5), 40-18-74, 40-18-91	0
810-3-74-.01	Withholding Returns And Payments	(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 tax agents must contact the Department in order to obtain approval to produce their own forms.	§§40-2A-7(a)(5), 40-18-74, 40-18-91	0
810-3-74-.01	Withholding Returns And Payments	(2) Form A-1 must not include more than one calendar quarter of the year. A portion of one calendar quarter may not be included with a portion of another calendar quarter in a single return, even though the entire period does not exceed three months.	§§40-2A-7(a)(5), 40-18-74, 40-18-91	0
810-3-74-.01	Withholding Returns And Payments	(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 made inactive. A quarterly return shall be filed by the employer or withholding tax agent for each quarter even though no tax has been withheld.	§§40-2A-7(a)(5), 40-18-74, 40-18-91	0
810-3-74-.01	Withholding Returns And Payments	(4) If an employer or withholding tax agent ceases to pay wages or withhold tax, the last Form A-1 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
810-3-74-.01	Withholding Returns And Payments	(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 website. Employees or withholding tax agents making withholding tax payments of \$750 or more are required to file the payment and return electronically.	§§40-2A-7(a)(5), 40-18-74, 40-18-91	1
810-3-74-.01	Withholding Returns And Payments	(6) Employers or withholding tax agents, who are required to submit their withholding tax 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 payments submitted without an electronic return are subject to the failure to timely file return 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	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-74-.01	Withholding Returns And Payments	(7) Accountants or tax filing services who file withholding tax returns and payments on behalf of 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.	§§40-2A-7(a)(5), 40-18-74, 40-18-91	0
810-3-75-.01	Withholding Statement Furnished Employees	(1)(a) Each employer, on or before January 31 of each year or within thirty days after termination 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
810-3-75-.01	Withholding Statement Furnished Employees	(1)(a)(7) Qualifying severance payments exempt from Alabama income tax pursuant to Section 40-18-19.1, 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."	§§40-2A-7(a)(5), 41-10-44.8(a)(2), 41-10-44.8	0
810-3-75-.01	Withholding Statement Furnished Employees	(1)(b) Each person paying proceeds from a wagering transaction subject to withholding as 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 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, Code of Ala. 1975, shall be sufficient.	§§40-2A-7(a)(5), 41-10-44.8(a)(2), 41-10-44.8	0
810-3-75-.01	Withholding Statement Furnished Employees	(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 furnish substitute copies to the employee; however, each substitute must be marked "Reissued by 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
810-3-75-.02	Extensions Of Time For Filing Reports Under Withholding Laws	On written application by the taxpayer, extensions of up to thirty days may be granted with 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 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
810-3-75-.03	Annual Returns Of Withholding Tax Information	(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 Department of Revenue the wage and tax information as described in Rule 810-3-75-.01 for the previous calendar year. This submission consists of two parts:	§§40-2A-7(a)(5), 40-2A-11, 40-18-75, 40-18-9	0
810-3-75-.03	Annual Returns Of Withholding Tax Information	(1)(b) A copy of Form W-2 for each employee (see Rule 810-3-75-.01), and/or a copy of each statement required by Rule 810-3-75-.01 to be furnished to a recipient of proceeds from a wager 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 Rule 810-3-75-.04.	§§40-2A-7(a)(5), 40-2A-11, 40-18-75, 40-18-9	0
810-3-75-.03	Annual Returns Of Withholding Tax Information	(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 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
810-3-75-.03	Annual Returns Of Withholding Tax Information	(1) 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
810-3-75-.03	Annual Returns Of Withholding Tax Information	(2)(a) Any person who fails to comply with the requirements of this section shall be subject to the penalties provided for in §40-2A-11, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-2A-11, 40-18-75, 40-18-9	0
810-3-75-.04	Voluntary Withholding	(1) Alabama income tax is not required to be withheld from retirement distributions, pensions, 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 followed.	§§40-2A-5(a)(5); 40-18-75	0
810-3-75-.04	Voluntary Withholding	(2) <u>Remitting Tax Withheld.</u> Tax withheld voluntarily must be remitted to the Department in the same manner and at the same time as described in §40-18-74, Code of Ala. 1975.	§§40-2A-5(a)(5); 40-18-75	0
810-3-75-.04	Voluntary Withholding	(3) <u>Statement To Be Furnished Recipient.</u> On or before January 31 of the year following a non-wage payment from which Alabama income tax was voluntarily withheld, the payer shall issue the recipient a Form 1099 showing the following information:	§§40-2A-5(a)(5); 40-18-75	0
810-3-75-.04	Voluntary Withholding	(4)(a) On or before the last day of January of the year following a non-wage payment from which 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 same manner and at the same time as described in § 40-18-75.	§§40-2A-5(a)(5); 40-18-75	0
810-3-75-.04	Voluntary Withholding	(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 submitted in a combined report with the Form A-3 as detailed in Rule 810-3-75-.03.	§§40-2A-5(a)(5); 40-18-75	0
810-3-75-.05	Third-Party Reporting Requirements	(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 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 withholding tax account to be credited:	§§40-2A-7(a)(5), 40-18-75	0
810-3-75-.05	Third-Party Reporting Requirements	(3) The information required by paragraph (2), above, must 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
810-3-75-.05	Third-Party Reporting Requirements	(4) If a third-party payer has paid wages and withheld tax on behalf of an employer and has notified the Department as described in paragraph (2), above, the employer must include such wages and tax withheld on W-2 forms issued by the employer.	§§40-2A-7(a)(5), 40-18-75	0
810-3-76-.01	Liability For Tax Withheld	(1) Any person required under §40-18-71, Code of Ala. 1975, and/or §40-18-91 to withhold, account for, and pay over income tax shall be liable for the tax required to be withheld.	§§40-2A-7(a)(5), 40-2A-11, 40-18-71, 40-18-7	0
810-3-76-.01	Liability For Tax Withheld	(1)(b) Any income tax withheld shall be deemed to be held in trust for the State of Alabama. See §40-18-74(c).	§§40-2A-7(a)(5), 40-2A-11, 40-18-71, 40-18-7	0
810-3-77-.01	Withholding Tax Refunds To Employers	(4) When computing the amount of a withholding tax refund or credit, the amount of withholding remitted for a particular period shall include only amounts remitted to the Department. Employers shall not receive refunds or credits for amounts withheld as Job Development Fees.	§§40-2A-7(a)(5), 40-10-44.8(a)(2), 41-10-44.8	0
810-3-79-.01	Overpayment Of Tax	(3) Interest on overpayments of tax shall not begin to accrue until 90 days after the due date for filing the return or the date the return is filed, whichever is later.	§40-18-79	0
810-3-135-.02	Reporting And Calculating Credit For Approval Basic Skills Education Program	(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 employer who provides or sponsors a basic skills education program approved by and in compliance with the rules and regulations established by the Alabama Department of Education.	§40-18-135	0
810-3-135-.02	Reporting And Calculating Credit For Approval Basic Skills Education Program	(4) At the time of filing any tax return with the Department in which the education credit is claimed, the person signing the tax return shall file with the Department a statement indicating:	§40-18-135	0
810-3-135-.02	Reporting And Calculating Credit For Approval Basic Skills Education Program	(5) The income tax credit available shall be limited to the amount of the employer's income tax liability for the taxable year as computed without regard to this regulation.	§40-18-135	0
810-3-135-.02	Reporting And Calculating Credit For Approval Basic Skills Education Program	(6) No income tax credit shall be granted pursuant to this article to any employer of an employee participating in basic skills education program if the employer receives or requires reimbursement or any form of remuneration for any cost of the education.	§40-18-135	0

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-135-03	Corporate Income Tax Credit For Alabama Coal Producer.	(4)(b) Amount of credit. The credit allowed <u>shall</u> be an amount equal to one dollar (\$1) per ton coal produced during the tax period in excess of the coal produced during the base year of production.	§§40-2A-7(a)(5), 40-18-57	0
810-3-135-03	Corporate Income Tax Credit For Alabama Coal Producer.	(4)(f) Statement required to be attached to return. At the time of filing any tax return with the department in which the coal credit is claimed, the person signing the tax return <u>shall</u> file with the Department statement certifying the:	§§40-2A-7(a)(5), 40-18-57	0
810-3-135-03	Corporate Income Tax Credit For Alabama Coal Producer.	(4)(g)(1) The following procedures will determine the base year and amount of credit available in the event of a merger/acquisition between corporations with and without established base years, the surviving corporation or new corporation shall have as its base year the sum of the previous base years of participants. Upon filing the first tax return of the new or surviving corporation, the amount of credit available shall be the excess of coal produced during the first tax period over the base year.	§§40-2A-7(a)(5), 40-18-57	0
810-3-135-03	Corporate Income Tax Credit For Alabama Coal Producer.	(4)(g)(2) In the event of a merger/acquisition between corporations having no established base years, the surviving or new corporation <u>must</u> establish a base year as provided within this regulation.	§§40-2A-7(a)(5), 40-18-57	0
810-3-136-01	Historic Rehabilitation Tax Credit Of 2013 – General Guidelines	(2) Definitions. In addition to the following definitions, for purposes of this rule, all terms <u>shall</u> have the same meanings as provided by Alabama Historical Commission Rule 460-X-23-.02 or as defined in the Act.	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
810-3-136-01	Historic Rehabilitation Tax Credit Of 2013 – General Guidelines	(2)(f) Recipient Tax Credit Certificate. A form, promulgated by the Department that is issued to an Owner, partner or member identifying the amount of credit allocated to the taxpayer. This form shall be by the Owner if there is more than one Owner of the issued Project or if the Owner is a pass-through entity (or issued by a pass-through entity that is a partner or member of the Owner), and is required to be filed with the taxpayer's tax return.	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
810-3-136-01	Historic Rehabilitation Tax Credit Of 2013 – General Guidelines	(2)(j) Transfer Agreement. A written contract between the Transferor and the Transferee that provides the following information, but <u>may</u> also contain such other information as the Department may from time to time <u>require</u> :	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
810-3-136-01	Historic Rehabilitation Tax Credit Of 2013 – General Guidelines	(2)(j)(4) The Transferee acknowledges that the recapture of a credit, other than a credit that is improperly obtained by the Owner, shall apply against the Transferee or any person to whom the tax credits have been passed through and utilized pursuant to Rule 810-3-136-.03(2), and	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
810-3-136-02	Historic Rehabilitation Tax Credit Of 2013 – Availability, Claiming And Transferability.	(2) The Owner of a Project that has been issued a Tax Credit Certificate shall forward a copy of the Tax Credit Certificate to the Department within 30 days from the date of issuance. If there is more than one Owner of the Project, or if the Owner is a pass-through entity, an Allocation Schedule must be filed with the Tax Credit Certificate. Projects that have been issued more than one Tax Credit Certificate will combine the credits awarded and file only one Allocation Schedule with the Department. In keeping with taxpayer confidentiality, the Allocation Schedule shall only be filed with the Department and should not be filed with any taxpayer's tax return.	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
810-3-136-02	Historic Rehabilitation Tax Credit Of 2013 – Availability, Claiming And Transferability.	(3) Credits may only be claimed by taxpayers holding a Tax Credit Certificate, a Transfer Tax Credit Certificate, or a Recipient Tax Credit Certificate and by filing a copy of such certificate with the taxpayer's tax return. If the tax credit is passed through by a pass-through entity holding a Tax Credit Certificate or Transfer Tax Credit Certificate, the pass-through entity must issue a Recipient Tax Credit Certificate to each member or partner receiving a tax credit in accordance with the Allocation Schedule and such certificate shall also be filed with the taxpayer's tax return.	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
810-3-136-02	Historic Rehabilitation Tax Credit Of 2013 – Availability, Claiming And Transferability.	(7) Prior to the effectiveness of a transfer, the Transferor shall file a Transfer Statement with the 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. If the Transferee is a pass-through entity, the Transferee must provide an Allocation Schedule with 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 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 Transferee's tax credit listed in the agreement is different from the Transfer Statement originally filed with the Department, the Transferor shall submit an amended Transfer Statement with the executed agreement.	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
810-3-136-03	Historic Rehabilitation Tax Credit Of 2013 – Improperly Obtained Tax Credits And Recapture Of Tax Credits	(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 awarded the Tax Credit Certificate and not any subsequent Transferee of the tax credit or person to whom tax credits have been passed through pursuant to Section 40-9F-4(d).	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
810-3-136-03	Historic Rehabilitation Tax Credit Of 2013 – Improperly Obtained Tax Credits And Recapture Of Tax Credits	(3) Recapture of the credit shall apply against the taxpayer who utilizes the credit. The Owner shall 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 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 to meet the definitions of a Certified Historic Structure or a Certified Historic Residential Structure pursuant to Section 40-9F-2, and recapture and any related adjustments of basis due to 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
810-3-137-01	Historic Rehabilitation Tax Credit Of 2017 – General Guidelines	(2) Definitions. In addition to the following definitions, for purposes of this rule, all terms <u>shall</u> have the same meanings as provided by Alabama Historical Commission Rule 460-X-25-.02 or as defined in the Act.	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
810-3-137-01	Historic Rehabilitation Tax Credit Of 2017 – General Guidelines	(2)(h) Transfer Agreement. A written contract between the Transferor and the Transferee that provides the following information, but <u>may</u> also contain such other information as the Department may from time to time <u>require</u> :	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
810-3-137-01	Historic Rehabilitation Tax Credit Of 2017 – General Guidelines	(2)(h)(7) The Transferee acknowledges that the recapture of a credit other than a credit that is improperly obtained by the Owner, <u>shall</u> apply against the Transferee who utilizes the tax credit pursuant to Rule 810-3-137-.03(2), and	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
810-3-137-01	Historic Rehabilitation Tax Credit Of 2017 – General Guidelines	(2)(h)(8) The Transferor is <u>required</u> to notify the Transferee of any recapture or related adjustments of the credit within 30 days after the Transferor is notified that the credit has been recaptured or adjusted.	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
810-3-137-02	Historic Rehabilitation Tax Credit Of 2017 - Availability, Claiming And Transferability Of The Historic Rehabilitation Tax Credit	(2) The owner of a project that has been issued a Tax Credit Certificate <u>shall</u> forward a copy of the Tax Credit Certificate to the department within 30 days from the date of issuance.	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
810-3-137-02	Historic Rehabilitation Tax Credit Of 2017 - Availability, Claiming And Transferability Of The Historic Rehabilitation Tax Credit	(3) Credits may only be claimed by taxpayers holding a Tax Credit Certificate or a Transfer Tax Credit Certificate. Tax credits granted or transferred to a pass-through entity shall be claimed at the entity level. Tax credits granted or transferred to a single member limited liability company or a Q-sub that is disregarded for Federal Income Tax purposes shall be claimed by the owner of the disregarded entity. Any non-profit entity allowed a tax credit shall file an Alabama Income Tax Return for the tax year the project is placed in service to claim the credit.	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-137-.02	Historic Rehabilitation Tax Credit Of 2017 - Availability, Claiming And Transferability Of The Historic Rehabilitation Tax Credit	(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 the taxpayer are less than the tax credit, the taxpayer shall be entitled to claim a refund for the difference. The tax credit cannot be carried forward to any subsequent tax year.	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
810-3-137-.02	Historic Rehabilitation Tax Credit Of 2017 - Availability, Claiming And Transferability Of The Historic Rehabilitation Tax Credit	(6) Any tax credit transferred shall be at the value of at least eighty-five percent (85%) 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 Transferee's Alabama Income Tax Return for the tax year the credit must be claimed using a discount rate equal to the federal short-term rate plus three (3) percentage points in effect as of the first of the month the tax credit is transferred.	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
810-3-137-.02	Historic Rehabilitation Tax Credit Of 2017 - Availability, Claiming And Transferability Of The Historic Rehabilitation Tax Credit	(7) Prior to the effectiveness of a transfer, the Transferor shall file a Transfer Statement with the 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 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 Transferee's tax credit listed in the agreement is different from the Transfer Statement originally filed with the department, the Transferor shall submit an amended Transfer Statement with the executed agreement.	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
810-3-137-.03	Historic Rehabilitation Tax Credit Of 2017 - Improperly Obtained Historic Rehabilitation Tax Credits And Recapture Of Historic Rehabilitation Tax Credits	(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 awarded the Tax Credit Certificate and not any subsequent Transferee of the tax credit pursuant to Section 40-9F-33.	§§40-2A-7(a)(5); Title 40, Chapter 9F, Article	0
810-3-137-.03	Historic Rehabilitation Tax Credit Of 2017 - Improperly Obtained Historic Rehabilitation Tax Credits And Recapture Of Historic Rehabilitation Tax Credits	(3) Recapture of the credit shall apply against the taxpayer who utilizes the credit. The Owner shall 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 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 to meet the definitions of a Certified Historic Structure or a Certified Historic Residential Structure pursuant to Section 40-9F-31, and recapture and any related adjustments of basis due to 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
810-3-160-.01	Qualification Requirements For S Corporations	(1)(a)(1) a valid election must be in effect under I.R.C. § 1362, and	Act 89-837	0
810-3-160-.01	Qualification Requirements For S Corporations	(1)(a)(2) all nonresident shareholders who hold any stock interest in the electing corporation during any part of the tax year of the corporation must execute a consent agreement to report their share of the Alabama S corporation Alabama income to this state and pay any tax due thereon.	Act 89-837	0
810-3-160-.01	Qualification Requirements For S Corporations	(4)(a) The consent agreement (Schedule NRA) to be executed by all nonresident shareholders shall contain the following information:	Act 89-837	0
810-3-160-.01	Qualification Requirements For S Corporations	(4)(b) If the stock is held by multiple owners (such as joint owners), each owner must execute a separate consent agreement.	Act 89-837	0
810-3-160-.01	Qualification Requirements For S Corporations	(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. 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
810-3-160-.01	Qualification Requirements For S Corporations	(5)(b) The corporation will file a return on Form 205 for each year it qualifies as an Alabama S 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. 810-3-31-.02. for attribution of income to Alabama). The provisions of Reg. 810-3-39-.02 relating to extensions of time to file corporation returns are equally applicable to an Alabama S corporation.	Act 89-837	0
810-3-161-.01	Computation Of Taxable Income	(4)(c) For tax years beginning after December 31, 1996, Alabama S corporations which conduct business in more than one state shall compute the income, loss, deductions and credits to be 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)	0
810-3-161-.01	Computation Of Taxable Income	(4)(e)(3) For tax years beginning on or after January 1, 1997, an Alabama S corporation doing business in more than one state shall complete the necessary schedules of Form 205 to compute the apportionment ratios and to apportion and allocate income, loss, deductions, and credits among the states in which the corporation does business.	§§40-18-161, 40-2A-7(a)(5)	0
810-3-161-.01	Computation Of Taxable Income	(5) Elections. Any election required or permitted to be made with respect to the computation of income, deductions, credits, or allowances shall be made by the Alabama S corporation.	§§40-18-161, 40-2A-7(a)(5)	0
810-3-161-.02	LIFO Recapture	(1) Definitions. For purposes of this regulation, the following definitions shall apply:	Act 89-837	0
810-3-161-.02	LIFO Recapture	(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 corporation does not use the retail method to determine the LIFO amount, then the lower of cost or market method must be used to determine the FIFO amount.	Act 89-837	0
810-3-161-.02	LIFO Recapture	(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 gross income for the last taxable year for which it was a C corporation.	Act 89-837	0
810-3-161-.02	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
810-3-161-.02	LIFO Recapture	(3)(a) The first installment must be paid on or before the unextended due date for filing the C corporation return for the last tax year before conversion to S corporation status.	Act 89-837	0
810-3-162-.01	Income To Be Reported By Shareholders	(1)(a) For taxpayers who are shareholders of an Alabama S corporation with a tax year which began after December 31, 1996 and before January 1, 2011, each shareholder of an Alabama S 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
810-3-162-.01	Income To Be Reported By Shareholders	(1)(b)(1) Each resident shareholder 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-162-.01	Income To Be Reported By Shareholders	(1)(b)(1)(iii) the Alabama resident's inclusion of both the separately stated and nonseparately 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
810-3-162-.01	Income To Be Reported By Shareholders	(1)(b)(2) Each nonresident shareholder 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
810-3-162-.01	Income To Be Reported By Shareholders	(2) Any item included in the shareholder's pro rata share shall retain the same character as if 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 obligations would be exempt to the shareholder as if received directly by that shareholder from the U.S. Government.	§§40-2A-7(a)(5),40-18-162	0
810-3-162-.01	Income To Be Reported By Shareholders	(3)(a) The net loss to be deducted on the return may not exceed the shareholder's Alabama 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
810-3-162-.01	Income To Be Reported By Shareholders	(4) For taxpayers who are shareholders of an Alabama S corporation with a tax year which began 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 for income taxes paid by the shareholder or the corporation to any other state, local or foreign government in connection with such income.	§§40-2A-7(a)(5),40-18-162	0
810-3-164-.01	Adjustments To Basis Of Stock And Indebtedness	(8)(a) If any person acquires stock in an Alabama S corporation by reason of the death of a 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 her pro rata share of such item. For interpretation of federal statutes adopted by the Alabama legislature, see Rule 810-3-1.1-.01, Operating Rules.	§§40-2A-7(a)(5), 40-18-164	0
810-3-164-.01	Adjustments To Basis Of Stock And Indebtedness	(8)(b) The basis of any stock in an Alabama S corporation which is determined under §40-18-6 shall 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
810-3-166-.01	Alabama Accumulated Adjustments Account	(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 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
810-3-166-.01	Alabama Accumulated Adjustments Account	(4)(c) The consent must be attached to the return (Form 20S) of the Alabama S corporation for the taxable year.	§§40-2A-7(a)(5), 40-18-166	0
810-3-168-.01	Net Operating Loss Deduction For S Corporations.	(2) No carryforward and no carryback shall arise at the corporate level for a taxable year for which a corporation is an Alabama S corporation.	§§40-2A-7(a)(5), 40-18-168	0
810-3-169-.01	Adjustments To Earnings And Profits	(2) In the case of a redemption, liquidation, or reorganization (including a divisive reorganization) 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 accumulated earnings and profits account will also be transferred to the new corporation. In the 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
810-3-174-.02	Built-in Gains Tax	(1) For purposes of this rule, the following definitions shall apply:	§§40-2A-7(a)(5), 40-18-174	0
810-3-174-.02	Built-In Gains Tax	(2)(a) The tax shall not apply to any Alabama S corporation which has always been an Alabama S corporation.	§§40-2A-7(a)(5), 40-18-174	0
810-3-174-.02	Built-In Gains Tax	(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 prior taxable years beginning in the recognition period.	§§40-2A-7(a)(5), 40-18-174	0
810-3-174-.02	Built-In Gains Tax	(2)(d) Any net operating loss carryforward arising in a tax year in which the corporation was a C 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 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
810-3-174-.02	Built-in Gains Tax	(2)(e) Section 40-18-174(d)(5), Code of Ala. 1975, specifies that any items of income or deduction 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 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
810-3-174-.02	Built-In Gains Tax	(2)(e)(2) The amount of net unrealized built-in gain shall be adjusted for amounts treated as recognized built-in gains or losses under this paragraph.	§§40-2A-7(a)(5), 40-18-174	0
810-3-174-.02	Built-In Gains Tax	(2)(g)(1) For purposes of subparagraph (g), in computing the amount of the net recognized gain or 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
810-3-174-.02	Built-In Gains Tax	(2)(g)(2) For purposes of subparagraph (g), the tax shall apply to all Alabama S corporations, including those that have always been Alabama S corporations.	§§40-2A-7(a)(5), 40-18-174	0
810-3-174-.02	Built-in Gains Tax	(3)(a) An extension will be granted up to a maximum of six months to file the Alabama S 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 taxes not paid on or before the unextended due date. See Rules 810-3-42-.01 and 810-3-39-.02.	§§40-2A-7(a)(5), 40-18-174	0
810-3-175-.01	Passive Investment Income Tax	(1)(a)(1) For any tax year in the recognition period, passive investment income shall not include any recognized built-in gain or loss. See Section 40-18-174, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-18-175	0
810-3-175-.01	Passive Investment Income Tax	(1)(c)(1) The amount of excess net passive income shall not exceed the S corporation's taxable 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
810-3-175-.01	Passive Investment Income Tax	(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 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 taken to distribute such earnings and profits.	§§40-2A-7(a)(5), 40-18-175	0
810-3-175-.01	Passive Investment Income Tax	(5)(b) If the earnings and profits have not been distributed, the request must contain a timetable for distribution and an explanation of why such timetable is reasonable. Before the waiver may be granted, all subchapter C earnings and profits must have been distributed.	§§40-2A-7(a)(5), 40-18-175	0
810-3-176-.01	Composite Returns Of Alabama S Corporations	(1)(b) A "composite payment" means a payment of estimated individual income tax by the 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 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	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-3-176-.01	Composite Returns Of Alabama S Corporations	(2)(a) The composite return may be filed on behalf of some or all nonresident shareholders and must 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
810-3-176-.01	Composite Returns Of Alabama S Corporations	(2)(b) Resident shareholders may not 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
810-3-176-.01	Composite Returns Of Alabama S Corporations	(2)(c) S corporations which choose to file composite returns or which are required to file composite returns must do so on Form PTE-C. Composite payments must be made on Form PTE-C.	§§40-2A-7(a)(5),40-18-176	0
810-3-176-.01	Composite Returns Of Alabama S Corporations	(2)(d) In computing the amount of the composite payment, the Alabama S corporation shall multiply each nonresident shareholder's distributive share of income attributed to Alabama by 5%.	§§40-2A-7(a)(5),40-18-176	0
810-3-176-.01	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
810-3-176-.01	Composite Returns Of Alabama S Corporations	(2)(d)(ii)(3) In computing the amount of the composite payment, a net operating loss carry forward may not be used to offset income or gain.	§§40-2A-7(a)(5),40-18-176	0
810-3-176-.01	Composite Returns Of Alabama S Corporations	(3)(a)(2) An extension of time granted to file the return pursuant to this section is not an extension of time for payment of 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 composite return.	§§40-2A-7(a)(5),40-18-176	0
810-3-176-.01	Composite Returns Of Alabama S Corporations	(3)(a)(2)(i) Payment of the tax shall be made via the paper Pass Through Entity Payment Voucher or by Electronic Funds Transfer (EFT).	§§40-2A-7(a)(5),40-18-176	0
810-3-176-.01	Composite Returns Of Alabama S Corporations	(3)(a)(2)(ii) However, payment must be made via EFT if the payment exceeds \$750. Please refer to Rules 810-13-1-.01 and 810-13-1-.03.	§§40-2A-7(a)(5),40-18-176	0
810-3-176-.01	Composite Returns Of Alabama S Corporations	(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 nonresident shareholder(s).	§§40-2A-7(a)(5),40-18-176	0
810-3-176-.01	Composite Returns Of Alabama S Corporations	(4)(a) A Schedule NRA for each nonresident shareholder shall be due at the same time as the first S corporation return is due.	§§40-2A-7(a)(5),40-18-176	0
810-3-176-.01	Composite Returns Of Alabama S Corporations	(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) & (3) above.	§§40-2A-7(a)(5),40-18-176	0
810-3-176-.01	Composite Returns Of Alabama S Corporations	(4)(d) The consent agreement must be signed by the shareholder, and must contain the following information:	§§40-2A-7(a)(5),40-18-176	0
810-3-176-.01	Composite Returns Of Alabama S Corporations	(4)(e) If the stock is held by multiple owners (such as joint owners), each owner must execute a separate consent agreement.	§§40-2A-7(a)(5),40-18-176	0
810-3-176-.01	Composite Returns Of Alabama S Corporations	(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. 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
810-4-1-.01	Current Use Valuation- Departmental Regulations	(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 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 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
810-4-1-.01	Current Use Valuation- Departmental Regulations	(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 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, where applicable, and will become a lien on October 1 next succeeding the conversion.	§§40-2A-7(a)(5), 40-7-64, 40-11-1.5	0
810-4-1-.01	Current Use Valuation- Departmental Regulations	(5) Notice of Current Use Value. The county assessing official shall notify the owners of Class III 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 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
810-4-1-.02	Implementation Plan For Annual Equalization	(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 Procedures) of the Property Tax Plan for Equalization (ADV-1), as it may be amended from time to time.	§§40-2A-7(a)(5), 40-2-11, 40-7-64, 40-11-1.5	0
810-4-1-.03	Permanent Trailer Plates Procedures	(1) Any owner of a truck trailer, tractor trailer, or semi-trailer who chooses to purchase a permanent trailer plate must annually assess the property in accordance with Rule 810-4-1-.04 in the county where the truck trailer, tractor trailer, or semi-trailer is based.	§§32-8-2,40-2A-7(a)(5), 40-12-240, 40-12-252	0
810-4-1-.03	Permanent Trailer Plates Procedures	(3) If an owner of a truck trailer, tractor trailer, or semi-trailer chooses to purchase a permanent 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 purchase a permanent trailer plate, escape taxes are only collectable up to the previous October 1.	§§32-8-2,40-2A-7(a)(5), 40-12-240, 40-12-252	0
810-4-1-.03	Permanent Trailer Plates Procedures	(4) In the event an owner of a truck trailer, tractor trailer, or semi-trailer purchases a permanent 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 responsible for notifying the local assessing official responsible for the assessment of Business Personal Property Taxes of the change.	§§32-8-2,40-2A-7(a)(5), 40-12-240, 40-12-252	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-4-1-.03	Permanent Trailer Plates Procedures	(7) If a truck trailer, tractor trailer, or semi-trailer is purchased and no information is available to 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 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 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
810-4-1-.04	Valuation And Assessment Of Personal Property	(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 property. In order to achieve uniformity throughout the State of Alabama in arriving at the market and assessed value, these procedures must be followed.	§§40-2A-7(a)(5),40-7-61, 40-8-1, 40-11-1, 40-	0
810-4-1-.04	Valuation And Assessment Of Personal Property	(2) The above procedures will be used to determine the proper market value and assessment of all 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
810-4-1-.05	Procedures For Payment Of Ad Valorem Tax Using The Fleet Online Registration And Tax (FORT) System	(2) Fleet operators are not required to use the FORT system. However, a fleet operator that elects to utilize the FORT system must comply with Article 5 of Chapter 12 of Title 40, <u>Code of Ala. 1975</u> , and the rules promulgated by the department.	§§40-2A-7(a)(5), 40-12-253; Chapter 8 and Ch	0
810-4-1.08	Requirements For Minimum Levy Of 10 Mills Property Tax In Each School District.	(2) Commencement - Beginning with the ad valorem tax year commencing October 1, 2006 and for each ad valorem tax year thereafter, each school district of the state, in addition to all other 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 the minimum levy required by this Act shall be levied and collected on all taxable motor vehicles for general public school purposes.	§§40-2A-7(a)(5), 40-2-11	0
810-4-1.08	Requirements For Minimum Levy Of 10 Mills Property Tax In Each School District.	(3) Procedures - The County Commission or other like governing body of each county shall 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	0
810-4-1.08	Requirements For Minimum Levy Of 10 Mills Property Tax In Each School District.	(4) Computation - The following described property taxes, to the extent the use of the proceeds 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 each school district of the State, shall be taken into account annually in determining the rate of the tax required to be levied each year pursuant to the provisions of this amendment:	§§40-2A-7(a)(5), 40-2-11	0
810-4-1.08	Requirements For Minimum Levy Of 10 Mills Property Tax In Each School District.	(4)(c) that portion, expressed as a millage rate, of any local countywide property tax levied and 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 school purposes, provided that any portion of the tax once 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 time,	§§40-2A-7(a)(5), 40-2-11	0
810-4-1.08	Requirements For Minimum Levy Of 10 Mills Property Tax In Each School District.	(4)(e) any property taxes otherwise levied by and collected in any municipality of the state for 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 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 time.	§§40-2A-7(a)(5), 40-2-11	0
810-4-1.08	Requirements For Minimum Levy Of 10 Mills Property Tax In Each School District.	(5) Levy - Upon computation of the rate or rates required by this Act, the County Commission of each county shall levy such rate or rates each year at its first meeting in February.	§§40-2A-7(a)(5), 40-2-11	0
810-4-1.08	Requirements For Minimum Levy Of 10 Mills Property Tax In Each School District.	(6) Notification - Each local taxing authority in the State levying property taxes for public school purposes shall, no later than June 30 of each year, notify the Alabama Department of Revenue, the Alabama State Superintendent of Education, and the Director of Finance of:	§§40-2A-7(a)(5), 40-2-11	0
810-4-1-.09	Valuation Of Aircraft	(1) To ensure the equitable taxation of aircraft in the State of Alabama, the following procedures 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
810-4-1-.09	Valuation Of Aircraft	(1)(a) Pursuant to §40-11-6, the department shall 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
810-4-1-.09	Valuation Of Aircraft	(1)(b) Owners of taxable aircraft based in Alabama shall submit an aircraft return form (ADV-ACR45) 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 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
810-4-1-.09	Valuation Of Aircraft	(1)(c) The department shall use the valuation guidelines below each year in the appraisal of aircraft for the purpose of assessing aircraft for ad valorem taxation.	§§40-2A-7(a)(5), 40-7-64, 40-11-6	0
810-4-1-.09	Valuation Of Aircraft	(2)(b) The retail value in the valuation guide provided to the department by a nationally recognized publisher shall be the basis for determining the market value of the aircraft. The 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
810-4-1-.09	Valuation Of Aircraft	(2)(c) If the aircraft is not listed in the valuation guide, the purchase price, plus any additional cost for rebuilding 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 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	0
810-4-1-.09	Valuation Of Aircraft	(2)(g) "Kit" or "self-assembled" aircraft shall be valued in accordance with this rule at the time of 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, internet web sites, or area comparables may be used as a basis for market value.	§§40-2A-7(a)(5), 40-7-64, 40-11-6	0
810-4-1-.09	Valuation Of Aircraft	(2)(i) Hot Air Balloons shall be valued according to the procedures in the Alabama Personal Property Appraisal Manual.	§§40-2A-7(a)(5), 40-7-64, 40-11-6	0
810-4-1-.10	Exemption Of Household Furniture, Appliances, Other Personal Property When Owned By An Individual For Personal Use In The Home	(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 or assess any household goods used exclusively for personal use in the home, nor is he required to 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 mobile homes as provided in Code of Ala. 1975, Article 5, Chapter 12, Title 40.	§§40-2A-7(a)(5), 40-2-11	0
810-4-1-.12	Requirements For Reporting And Assessing Business Personal Property	(2) Every individual, firm or corporation owning business personal property in Alabama on October 1 of each year must provide a complete itemized listing of all such property to the local assessing 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 property along with its acquisition date and acquisition cost.	§§40-2A-7(a)(5), 40-2-11	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-4-1-.12	Requirements For Reporting And Assessing Business Personal Property	(3) A copy of the depreciation schedule utilized in preparing the taxpayer's Alabama or federal 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 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 property owned by the business on the October 1 lien date.	§§40-2A-7(a)(5), 40-2-11	0
810-4-1-.12	Requirements For Reporting And Assessing Business Personal Property	(4) Property grouped on the depreciation schedule in categories, such as furniture and fixtures, office equipment, machinery and equipment, etc., must be itemized so as to conform with the requirements of paragraph 3 hereof.	§§40-2A-7(a)(5), 40-2-11	0
810-4-1-.12	Requirements For Reporting And Assessing Business Personal Property	(5) Assets which are expensed rather than capitalized for income tax purposes and are not 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 reported.	§§40-2A-7(a)(5), 40-2-11	0
810-4-1-.12	Requirements For Reporting And Assessing Business Personal Property	(6) Nothing in this rule shall affect the reporting and assessing of manufactured homes as provided in Section 40-11-1 40-11-1(e)(2), Code of Ala. 1975, nor the reporting and assessing of that property as provided in Article 1, Chapter 21, Title 40, Code of Ala. 1975, nor the reporting and assessing of that property as provided in Article 5, Chapter 12, Title 40, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-2-11	0
810-4-1-.13	Exemption Of Personal Property Associated With Farms Or Farming Operations	(2)(b) Farm Implement - an instrument or device drawn by a farm tractor, designed and used exclusively in connection with agricultural and forest property as defined in Section 40-8-1(b)(3) in 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 implement" shall include any aircraft and the related equipment used exclusively to dust crops.	§40-2-11	0
810-4-1-.13	Exemption Of Personal Property Associated With Farms Or Farming Operations	(3) The exclusive use provisions of this rule shall not 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 above, as long as such incidental use is not for hire or rent.	§40-2-11	0
810-4-1-.13	Exemption Of Personal Property Associated With Farms Or Farming Operations	(4) No taxpayer shall be required to list or assess for property tax purposes any "farm tractor" as 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
810-4-1-.13	Exemption Of Personal Property Associated With Farms Or Farming Operations	(5) No taxpayer shall be required to list or assess for property taxation any "farm implements" as 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
810-4-1-.13	Exemption Of Personal Property Associated With Farms Or Farming Operations	(6) No taxpayer shall be required to list or assess for property taxation any "farm tools" as that term is defined in (2)(c) of this rule when used by the owner exclusively for the maintenance and	§40-2-11	0
810-4-1-.13	Exemption Of Personal Property Associated With Farms Or Farming Operations	(7) Nothing in this rule shall prevent any tax assessing official or the Department of Revenue from requiring the owner of any farm tractor, farm implement, or farm tool to provide a complete listing of all assets claimed exempt under the provisions of this rule.	§40-2-11	0
810-4-1-.13	Exemption Of Personal Property Associated With Farms Or Farming Operations	(8) Nothing in this rule shall affect the taxation of manufactured homes as provided in Section 40-11-1(c)(2), Code of Ala. 1975, nor the taxation of that property upon which a tax is levied by	§40-2-11	0
810-4-1-.15	Distinction Between Flowlines, Gathering Lines And Pipelines For Assessment Of Business Personal Property Of The Oil And Gas Industry	(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 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 before the fluid or gas is gathered, then the gathering lines will transport the fluids or gases 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 pipeline.	§40-7-64	0
810-4-1-.15	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
810-4-1-.16	Commercial Mobile, Portable, And Permanent Modular Units.	(3) PROCEDURES - To ensure the equitable taxation of Commercial Mobile, Portable, and Modular 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
810-4-1-.16	Commercial Mobile, Portable, And Permanent Modular Units.	(3)(a) Commercial Mobile 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 valuation procedures used to value all similar personal property.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.16	Commercial Mobile, Portable, And Permanent Modular Units.	(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 valuation procedures used to value all similar personal property.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.16	Commercial Mobile, Portable, And Permanent Modular Units.	(3)(c) Commercial Modular Units shall be assessed for ad valorem tax purposes as real property on 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
810-4-1-.17	Assessment Procedures For The Valuation Of Public Utility And Railroad Property In The 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
810-4-1-.17	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
810-4-1-.17	Assessment Procedures For The Valuation Of Public Utility And Railroad Property In The State Of Alabama	(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 tangible and intangible property of public utility and railroad companies (§40-21-21) using 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
810-4-1-.18	Synchronization Of Taxation And Registration System -	(2) PROCEDURES - To ensure the equitable taxation of motor vehicles in Alabama, the Property Tax Division of the Alabama Department of Revenue shall determine the market value of vehicles	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(a) Valuation for ad valorem tax assessment purposes shall be based on the fair and reasonable 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 study on all vehicle types to determine the appropriate relationship of the previous year's first average retail value of each vehicle type to the previous year's published manufacturers suggest retail prices (MSRP). This study will include:	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System -	(2)(c) Valuing Unique Vehicles. The manual will provide sufficient information for assessing most vehicles. However, some unique vehicles are not included in the manual. These vehicles include,	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(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 appropriate assessed values on vehicles 15 years old or older. A minimum assessed value of \$20 shall be used when prorating assessed values for a portion of a year.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System -	(2)(d) A valuation placed on a motor vehicle may be protested before the County Board of Equalization. The objection must be submitted in writing to the secretary of the Board not later	§§40-2A-7(a)(5), 40-7-64	0

PHASE I ADMINISTRATIVE RULE INVENTORY
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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(e)(1) Motor Vehicles are revalued each year on October 1. The collection of taxes based on those values is on a staggered monthly basis beginning January 1 immediately following October 1. 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 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 a hearing with the Board when it is in session. The taxpayer should be instructed to produce appropriate evidence to support the objections to the value placed on their property.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(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 (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 accrued ad valorem tax on a vehicle prior to transferring a tag to a vehicle or otherwise registering a vehicle.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(g) No license shall be issued to operate a motor vehicle on the public highways of this state, 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 receipt of the tax collecting official in the county where the motor vehicle is based if the motor 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
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(g)(1) Every person who desires to operate a motor vehicle on the public highways of Alabama shall first return the motor vehicle for ad valorem taxation to the tax assessing official of the county in which he or she resides.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(g)(2) Every firm or corporation that so desires to operate a motor vehicle shall first return the motor vehicle for ad valorem taxation to the tax assessing official of the county where the vehicle is based.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(g)(3) The base of a motor vehicle shall be the place where a vehicle is most frequently dispatched, garaged, serviced, maintained, operated, or otherwise controlled, and from which it ordinarily departs and to which it ordinarily returns.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(h) Ad valorem taxes on motor vehicles shall become due and payable on the first day of the registration renewal month of the owner, the date the motor vehicle enters the State of Alabama, 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
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(h)(1) Ad valorem tax on motor vehicles shall be collected beginning the first day of the month 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	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(i) Effective January 1, 2005, upon the sale, trade, total destruction, permanent removal from 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 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 may require additional information to accompany the standard affidavit.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(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 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 credit voucher and/or a receipt for credit.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(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 destroyed, permanently removed from Alabama, or stolen without recovery to the last day of the 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 with respect to such motor vehicle.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(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 acquired by the owner in conjunction with the sale or trade of the motor vehicle. The tax 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
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(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 tax collecting official shall keep the receipt for credit copy and give the original to the taxpayer. 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 refund of any unused ad valorem taxes.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(i)(5) The Department of Revenue shall have the responsibility of issuing the ad valorem tax credit/receipt for credit vouchers to each county.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(i)(7) In no event shall 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 removed from Alabama, or stolen without recovery.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(i)(8) A taxpayer shall have the next business day to claim an ad valorem tax credit or receipt 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
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(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 credit is allowed. No credit shall be allowable against any ad valorem taxes levied by the state 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
810-4-1-.18	Synchronization Of Taxation 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	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(i)(11) If an owner meets the requirements set forth in section (i) and is therefore entitled to an 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. 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 credit.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(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 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 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
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(i)(13) The taxpayer shall use an ad valorem tax credit voucher to pay escape tax and current tax on a motor vehicle. If a taxpayer redeems a credit voucher to pay both escape tax and current 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 voucher is in excess of both escape tax and current tax, receipt for credit shall be issued referencing the date of issuance of the voucher so presented.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation 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
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(i)(15) The ad valorem tax credit voucher shall not be used to pay interest on delinquent ad valorem tax or penalties on escape ad valorem tax.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(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 ad valorem tax credit is used, only one \$2.00 fee is charged regardless of the number of vehicles to which it is applied. If the amount of the ad valorem tax credit voucher or receipt for credit is \$2.00 or less, no receipt for credit or credit voucher shall be issued.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(i)(18) If a motor vehicle is repossessed, ad valorem tax credits or receipt for credit shall be granted to the individual who paid the ad valorem tax if a Motor Vehicle Repossession Affidavit or other documentation is submitted to the tax collecting official.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(j) Ad valorem taxes on motor vehicles shall become delinquent on the first day of the month following the scheduled registration renewal month for the owner, or as otherwise provided by law.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation	(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	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(j)(2) Motor vehicles with delinquent registrations shall be subject to payment of escaped ad 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 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 four months prior to the acquisition date. The current taxes shall be based on the acquisition date of the motor vehicle.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	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
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(j)(4) A penalty of 10% of the tax amount shall be collected on escaped ad valorem taxes when taxes have been delinquent for 12 months or more.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation	(2)(l) As a change in tag type constitutes a subsequent registration, county officials responsible for	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(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, 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
810-4-1-.18	Synchronization Of 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
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(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.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation	(2)(p) Each county official charged with the duty of assessing motor vehicles shall use the "uniform	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(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 paid in advance.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation	(2)(p)(5) Deferred ad valorem tax shall be collected on a motor vehicle at the applicable value and	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(p)(6) Deferred ad valorem tax on a new motor vehicle shall be collected at the first scheduled renewal or subsequent registration in addition to the ad valorem tax due in advance. If a new motor vehicle is purchased before the owner's renewal month, but the owner fails to register the motor vehicle until his or her renewal month or thereafter, ad valorem tax shall be deemed to have been deferred to the owner's first scheduled renewal month only. Taxes are due from the time of purchase in addition to ad valorem tax in advance and any applicable interest and penalties.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation	(2)(p)(7) Deferred ad valorem tax shall be collected at the applicable millage rate in the county in	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(p)(8) County officials shall maintain three years of motor vehicle valuations in their database for deferred or escape ad valorem tax on motor vehicles. When calculating deferred or escape ad valorem tax on motor vehicles, use the October 1 market value preceding the tax year for which ad valorem tax is being collected. County officials shall issue separate tax receipts for each tax year assessed.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(p)(9) County officials shall submit as required, in addition to other required information, an accurate ad valorem tax start date (which determines the date from which ad valorem taxes were deferred or the date the next tax lien attaches to a motor vehicle) and motor vehicle class to the Department of Revenue.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(p)(10) Medal of Honor and Prisoner of War license plates shall have the ad valorem start date designation 999999 to indicate the motor vehicle is exempt from ad valorem taxes. Any additional Medal of Honor and Prisoner of War license plates issued to the owner shall have an ad valorem start date which determines the date ad valorem taxes were deferred or the date the next tax lien attached to the motor vehicle.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-.18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(p)(11) The taxpayer shall not be given an option on deferral of the ad valorem tax on a new Class IV motor vehicle registered for the first time.	§§40-2A-7(a)(5), 40-7-64	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-4-1-18	Synchronization Of Taxation And Registration System - Assessment Procedures	(2)(q) All motor vehicles shall be assessed and the taxes shall be collected on the motor vehicles as provided. Machinery or equipment including, but not limited to cement mixers, wrecker rigs, box-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 separately valued and assessed with the tax assessing official as personal property.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-18	Synchronization Of Taxation And Registration System - Assessment Procedures	(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 adjustment by the County Board of Equalization.	§§40-2A-7(a)(5), 40-7-64	0
810-4-1-20	Specifications For Legal Advertising By County Tax Collecting Officials In Conjunction With Ad Valorem Tax Delinquencies.	(2) EXTENT OF APPLICATION - The specifications as set forth in this rule shall apply to advertising of the following:	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
810-4-1-20	Specifications For Legal Advertising By County Tax Collecting Officials In Conjunction With Ad Valorem Tax Delinquencies.	(3) PORTION PAYABLE - For the Notice of Hearing and Notice of Sale advertising the entire amount 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 individual property must be included in the amount for which that property is ultimately sold, or 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
810-4-1-20	Specifications For Legal Advertising By County Tax Collecting Officials In Conjunction With Ad Valorem Tax Delinquencies.	(4) LIMITATIONS OF APPLICATION - No advertising other than as listed in paragraph (2) of this rule which is placed by a county tax collecting official shall be payable in whole or in part by the state 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 provides that the state shall be liable for all or some of the mandated advertising. Any advertising 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 the state.	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
810-4-1-20	Specifications For Legal Advertising By County Tax Collecting Officials In Conjunction With Ad Valorem Tax Delinquencies.	(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 advertisements made pursuant to paragraph (2) of this rule. Nothing in this rule shall prohibit the tax collecting official from placing an advertisement not in compliance with these specifications, however the billing to the state for 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 these specifications to a publisher will result in liability of the county for costs in excess of those 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
810-4-1-20	Specifications For Legal Advertising By County Tax Collecting Officials In Conjunction With Ad Valorem Tax Delinquencies.	(6) REQUIREMENTS FOR INVOICES - Invoices for advertisements 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 36132, or some other address as directed by the Department of Revenue. The invoice may be 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 carryovers/balance due amounts will not be processed for payment. No reimbursement to the 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
810-4-1-20	Specifications For Legal Advertising By County Tax Collecting Officials In Conjunction With Ad Valorem Tax Delinquencies.	(6)(a) Only those charges which are payable by the state in conjunction with advertisements 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 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 Notice of Hearing or Notice of Sale, the caption and conclusion must be itemized separately from 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 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
810-4-1-20	Specifications For Legal Advertising By County Tax Collecting Officials In Conjunction With Ad Valorem Tax Delinquencies.	(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 the advertising and under what statute or legislative act it is made, along with notations similar to those for the Notice of Hearing and Notice of Sale relating to captions and conclusions if the state 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
810-4-1-20	Specifications For Legal Advertising By County Tax Collecting Officials In Conjunction With Ad Valorem Tax Delinquencies.	(6)(c) The itemization of various components of each invoice must include the basis for the charge, that is the number of words, lines, inches, etc. being billed, and the billing rate, that is the dollars 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
810-4-1-20	Specifications For Legal Advertising By County Tax Collecting Officials In Conjunction With Ad Valorem Tax Delinquencies.	(6)(d) Submitted invoices must be original and unaltered. Copies of invoices and invoices which have had portions obliterated by any method or otherwise do not conform to any part of this Rule will be rejected.	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
810-4-1-20	Specifications For Legal Advertising By County Tax Collecting Officials In Conjunction With Ad Valorem Tax Delinquencies.	(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 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 supporting documents as listed in this paragraph shall not be approved for payment. The remitter 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 transmission via telephone transmission lines.	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
810-4-1-20	Specifications For Legal Advertising By County Tax Collecting Officials In 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(3), 40-10-6, 40-10-22, 40-5-23	0
810-4-1-20	Specifications For Legal Advertising By County Tax Collecting Officials In Conjunction With Ad Valorem Tax Delinquencies.	(8)(a)(2) Individual Taxpayer Entries - The entries for the Notice of Hearing pertaining to individual 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-4-1-.20	Specifications For Legal Advertising By County Tax Collecting Officials In Conjunction With Ad Valorem 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
810-4-1-.20	Specifications For Legal Advertising By County Tax Collecting Officials In Conjunction With Ad Valorem Tax Delinquencies.	(8)(b)(3) No entries relative to the mailing address of the taxpayer, the physical property address, inclusion of costs or fees listed separately from state and county or municipal costs and fees, or 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, 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 costs or city tax and costs.	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
810-4-1-.20	Specifications For Legal Advertising By County Tax Collecting Officials In Conjunction With Ad Valorem Tax Delinquencies.	(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	0
810-4-1-.20	Specifications For Legal Advertising By County Tax Collecting Officials In Conjunction With Ad Valorem Tax Delinquencies.	(8)(d) Other Advertising - Any advertising relating to an ad valorem tax delinquency done pursuant 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 maximum number of words or other content of the advertising which will be paid by the state approved in advance of the incurrence of the obligation. Such approval shall be made by the State Land Agent or other person as designated by the Department of Revenue.	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
810-4-1-.20	Specifications For Legal Advertising By County Tax Collecting Officials In Conjunction With Ad Valorem Tax Delinquencies.	(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	0
810-4-1-.20	Specifications For Legal Advertising By County Tax Collecting Officials In Conjunction With Ad Valorem 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
810-4-1-.20	Specifications For Legal Advertising By County Tax Collecting Officials In Conjunction With Ad Valorem Tax Delinquencies.	(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
810-4-1-.20	Specifications For Legal Advertising By County Tax Collecting Officials In Conjunction With Ad Valorem Tax Delinquencies.	(10) NUMBER OF INSERTIONS - The state shall be billed only for one advertising per week for the number of weeks the statute or act mandating the advertising requires it to be made.	§§40-2-11(3), 40-10-6, 40-10-22, 40-5-23	0
810-4-1-.20	Specifications For Legal Advertising By County Tax Collecting Officials In Conjunction With Ad Valorem Tax Delinquencies.	(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	0
810-4-1-.21	Implementation Of Senior Property Tax Appraisal In Baldwin County, Alabama.	(2) DEFINITIONS – For the purpose of this rule, the following terms shall have the meanings ascribed herein:	§§40-2A-7(a)(5), 40-7-49	0
810-4-1-.21	Implementation Of Senior Property Tax Appraisal In Baldwin County, Alabama.	(2)(d) Additions to property – shall include any additional square footage added to the principle	§§40-2A-7(a)(5), 40-7-49	0
810-4-1-.21	Implementation Of Senior Property Tax Appraisal In Baldwin County, Alabama.	(3)(a) The senior property tax appraisal must be claimed in the same manner that a homestead 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 primary place of residence requirement may be cumulative in nature and does not require continued residency for 10 consecutive years prior to claiming the senior property tax appraisal. Proof of the residency requirements are the responsibility of the taxpayer.	§§40-2A-7(a)(5), 40-7-49	0
810-4-1-.21	Implementation Of Senior Property Tax Appraisal In Baldwin County, Alabama.	(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	0
810-4-1-.21	Implementation Of Senior Property Tax Appraisal In Baldwin County, Alabama.	(3)(c) The assessed value of the property upon which the senior property tax appraisal is claimed 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 homestead exemption and millage rate changes.	§§40-2A-7(a)(5), 40-7-49	0
810-4-1-.21	Implementation Of Senior Property Tax Appraisal In Baldwin County, Alabama.	(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
810-4-1-.22	Assessment Of Tangible Personal Property Held Under Lease Or Conditional Sales	(2) DEFINITIONS – For the purpose of this regulation, the definition of a capital lease, an operating lease, and a conditional sales contract shall be:	§§40-2A-7(a)(5), 40-2-11	0
810-4-1-.22	Assessment Of Tangible Personal Property Held Under Lease Or Conditional Sales	(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
810-4-1-.22	Assessment Of Tangible Personal Property Held Under Lease Or Conditional Sales	(3)(a) Tangible personal property held under a capital lease or conditional sales contract shall be reported by and assessed to the lessee, for property taxes purposes.	§§40-2A-7(a)(5), 40-2-11	0
810-4-1-.22	Assessment Of Tangible Personal Property Held Under Lease Or Conditional Sales	(3)(b) Tangible personal property held under an operating lease shall be reported by and assessed	§§40-2A-7(a)(5), 40-2-11	0
810-4-1-.22	Assessment Of Tangible Personal Property Held Under Lease Or Conditional Sales	(4) Nothing in this rule shall affect the reporting and assessing of manufactured homes as provided in Section 40-11-1 40-11-1(e)(2), Code of Ala. 1975, nor the reporting and assessing of that property as provided in Article 1, Chapter 21, Title 40, Code of Ala. 1975, nor the reporting and assessing of that property as provided in Article 5, Chapter 12, Title 40, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-2-11	0
810-4-1-.23	Homestead And Principal Residence Exemptions From Property Tax.	(2) DEFINITIONS - For the purpose of this rule, the following terms shall have the following	§§40-9-19, 40-19-21, 40-9-21.1, Act 2013-295	0
810-4-1-.23	Homestead And Principal Residence Exemptions From Property Tax.	(2)(d) Form PT-PA-1 – This is a Physician's Affidavit of Permanent and Total Disability that must be used when claiming a homestead or principal residence exemption base of permanent and total 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
810-4-1-.23	Homestead And Principal Residence Exemptions From Property Tax.	(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
810-4-1-.23	Homestead And Principal Residence Exemptions From Property Tax.	(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 Alabama. Alabama Department of Revenue Form PT-PA-1 must be used when providing a 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 permanent and total disability of the person seeking the exemption.	§§40-9-19, 40-19-21, 40-9-21.1, Act 2013-295	0
810-4-1-.23	Homestead And Principal Residence Exemptions From Property Tax.	(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
810-4-1-.23	Homestead And Principal Residence Exemptions From Property Tax.	(6) JOINT OWNERSHIP – Property owned by a person who meets the criteria to claim a homestead or principal residence exemption shall receive the full exemption, whether the person is a joint owner or the sole owner. There are no partial homestead or principal residence exemptions.	§§40-9-19, 40-19-21, 40-9-21.1, Act 2013-295	0
810-4-1-.23	Homestead And Principal Residence Exemptions From Property Tax.	(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	0
810-4-1-.23	Homestead And Principal Residence Exemptions From Property Tax.	(8) APPLICATION PROCESS - To obtain this homestead exemption, the owner of any homestead property as of the October 1 lien date must successfully apply for the exemption and submit all 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 exemption to be applied for the current year or application may be made at any time during the 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
810-4-1-.23	Homestead And Principal Residence Exemptions From Property Tax.	(9) ANNUAL VERIFICATION – Any person who is permanently and totally disabled and who	§§40-9-19, 40-19-21, 40-9-21.1, Act 2013-295	0
810-4-1-.23	Homestead And Principal Residence Exemptions From Property Tax.	(9)(a) Any person who is 65 years of age or older and who qualifies for and has been granted the homestead or principal residence exemption under the income limitations provided in Sections 40-9-19 and 40-9-21 shall after the initial qualification be allowed to verify such eligibility each year by mail on a form affidavit provided by the county assessing official.	§§40-9-19, 40-19-21, 40-9-21.1, Act 2013-295	0
810-4-1-.23	Homestead And Principal Residence Exemptions From Property Tax.	(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	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-4-1-23	Homestead And Principal Residence Exemptions From Property Tax.	(10)(a) The penalties and interest assessed against any person who obtained an exemption based upon false information or any person who assisted another in claiming an exemption with false information shall be paid within thirty days of written demand by the local taxing official or the department.	§§40-9-19, 40-19-21, 40-9-21.1, Act 2013-295	0
810-4-1-23	Homestead And Principal	(10)(b) If payment is not made as provided above, the State of Alabama shall bring a civil action to	§§40-9-19, 40-19-21, 40-9-21.1, Act 2013-295	0
810-4-1-24	Excess Funds Procedures For Tax Sales Occurring On Or After August 1, 2013 And Prior To July 1, 2014	(2) DEFINITIONS – For the purpose of this rule, the following terms shall have the following meanings:	§§40-2A-7(a)(5), 40-2-11, 40-7-49, 40-10-28	0
810-4-1-24	Excess Funds Procedures For Tax Sales Occurring On Or After August 1, 2013 And Prior To July 1, 2014	(3)(a) Upon receipt of payment of all costs of redemption less the amount of excess the county redemption official shall complete a "Certificate of Pending Redemption" in the name of the person or entity redeeming the real estate.	§§40-2A-7(a)(5), 40-2-11, 40-7-49, 40-10-28	0
810-4-1-24	Excess Funds Procedures For Tax Sales Occurring On Or After August 1, 2013 And Prior To July 1, 2014	(3)(b) The "Certificate of Pending Redemption" must then be submitted to the County Commission as proof that payment of all other costs associated with the redemption have been paid. Upon receipt of the "Certificate of Pending Redemption" as proof that payment of all other costs associated with the redemption of the real estate have been paid, the county commission shall issue an "Excess Funds Voucher" which the county redemption official shall accept in lieu of the amount equal to the excess funds to complete the redemption process.	§§40-2A-7(a)(5), 40-2-11, 40-7-49, 40-10-28	0
810-4-1-24	Excess Funds Procedures For Tax Sales Occurring On Or After August 1, 2013 And Prior To July 1, 2014	(4)(a) Upon completion of all requirements for the proper redemption of any real estate, any excess funds including interest paid as required by Title 40-10-122, Code of Ala. 1975, may be remitted to the tax sale purchaser pursuant to the procedures set forth in Title 40-10-122, Code of Ala. 1975. The tax sale purchaser must surrender the certificate of assignment prior to receiving the excess funds and interest.	§§40-2A-7(a)(5), 40-2-11, 40-7-49, 40-10-28	0
810-4-1-25	Implementation Of Optional Two-Year Motor Vehicle Registration Renewal.	(2)(c) Upon election to renew registration for the optional two-year period, the registrant shall do all of the following:	§§40-2A-7(a)(5), 40-7-49, and Act 2014-301	0
810-4-1-25	Implementation Of Optional	(2)(c)(1) Pay the local issuance fee for the first year, however they shall not be required to pay an	§§40-2A-7(a)(5), 40-7-49, and Act 2014-301	0
810-4-1-25	Implementation Of Optional Two-Year Motor Vehicle Registration Renewal.	(2)(d) The registrant shall acknowledge by signed affidavit that the fair market value used in calculating each year's ad valorem taxes shall be the fair market value established for the motor vehicle for the current year. The fair market value cannot be appealed for the second year if the market value decreases from the current year's market value. The license plate issuing official shall not assess escaped ad valorem taxes if the market value increases in the second year from the current year's market value.	§§40-2A-7(a)(5), 40-7-49, and Act 2014-301	0
810-4-1-25	Implementation Of Optional Two-Year Motor Vehicle Registration Renewal.	(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
810-4-1-26	Valuation And Assessment Of	(1) In order to achieve uniformity throughout the State of Alabama, the following procedures	§§40-2A-7(a)(5); Act 2014-415	0
810-4-1-26	Valuation And Assessment Of Business Personal Property Using Form ADV-40S (Short Form).	(1)(a)(1) To initially qualify for filing Form ADV-40S (Short Form), the taxpayer must have filed an itemized return (Form ADV-40) with the local assessing official for the immediately preceding year and the total acquisition cost of all taxable tangible personal property must have been \$10,000 or less. For subsequent years, Form ADV-40S (Short Form) must have been filed for the previous year.	§§40-2A-7(a)(5); Act 2014-415	0
810-4-1-26	Valuation And Assessment Of Business Personal Property Using Form ADV-40S (Short Form).	(1)(a)(2) The taxpayer must have \$10,000 or less in total acquisition cost of all tangible taxable personal property assets for the current year.	§§40-2A-7(a)(5); Act 2014-415	0
810-4-1-26	Valuation And Assessment Of	(2)(b) If a taxpayer knowingly submits a false or incorrect short form, the return shall be subject to	§§40-2A-7(a)(5); Act 2014-415	0
810-4-1-27	Procedures For Electronically Filing A Business Personal Property Return Using OPPAL	(3) The electronically filed return shall contain all information included in the standard paper tax return and all information included in the electronically filed return shall be electronically available to each appropriate local taxing jurisdiction at the time the return is filed.	§§40-7-56, 40-7-57, 40-7-58, 40-7-59, 40-2A-	0
810-4-1-27	Procedures For Electronically Filing A Business Personal Property Return Using OPPAL	(4) No taxpayer shall be required to use the OPPAL system for filing business personal property tax	§§40-7-56, 40-7-57, 40-7-58, 40-7-59, 40-2A-	0
810-4-1-27	Procedures For Electronically Filing A Business Personal Property Return Using OPPAL	(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 taxes.	§§40-7-56, 40-7-57, 40-7-58, 40-7-59, 40-2A-	0
810-4-1-27	Procedures For Electronically Filing A Business Personal Property Return Using OPPAL	(6) The OPPAL system shall allow a third 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.	§§40-7-56, 40-7-57, 40-7-58, 40-7-59, 40-2A-	0
810-4-1-27	Procedures For Electronically Filing A Business Personal Property Return Using OPPAL	(7) There shall be no charge to either the taxpayer, a tax preparer, or a local taxing jurisdiction for	§§40-7-56, 40-7-57, 40-7-58, 40-7-59, 40-2A-	0
810-4-1-27	Procedures For Electronically Filing A Business Personal Property Return Using OPPAL	(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.	§§40-7-56, 40-7-57, 40-7-58, 40-7-59, 40-2A-	0
810-4-1-27	Procedures For Electronically	(9) Notwithstanding any other provision of this article, no county tax official shall be prevented	§§40-7-56, 40-7-57, 40-7-58, 40-7-59, 40-2A-	0
810-4-2-02	Manufactured Homes Subject To Ad Valorem Tax	(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 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.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-02	Manufactured Homes Subject To Ad Valorem Tax	(3)(a) Every person, firm, or corporation who owns, a manufactured home shall receive a decal upon the assessment of the manufactured home, upon the payment of the ad valorem tax on the 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.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-02	Manufactured Homes Subject To Ad Valorem Tax	(3)(b) The ad valorem tax decal shall 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 shall be displayed the same as the registration decal.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-02	Manufactured Homes Subject To Ad Valorem Tax	(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 decal and display the decal as required in regulation 810-4-2-.03.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-4-2-.02	Manufactured Homes Subject To Ad Valorem Tax	(4) Unissued Ad Valorem Decals. At the end of each tax year, all unissued ad valorem decals must 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 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
810-4-2-.03	Manufactured Homes Subject To Registration	(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 manufactured homes are rented or leased for business purposes shall be subject to registration.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.03	Manufactured Homes Subject To Registration	(1)(c)(1) All manufactured homes twenty (20) years of age or greater shall be subject to 50% of the above fee schedule.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.03	Manufactured Homes Subject To Registration	(1)(c)(3) All manufactured homes manufactured during any time of one calendar year shall be considered one-year old on October 1 of the following calendar year.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.03	Manufactured Homes Subject To Registration	(1)(c)(4) It shall 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 be acceptable as proof of age.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.03	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
810-4-2-.03	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
810-4-2-.03	Manufactured Homes Subject To Registration	(1)(d)(3) Manufactured homes registered for the first time between April 1 and June 30 shall be subject to 50% of the applicable registration fee.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.03	Manufactured Homes Subject To Registration	(1)(d)(4) Manufactured homes registered for the first time between July 1 and September 30 shall be subject to 25% of the applicable registration fee.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.03	Manufactured Homes Subject To Registration	(1)(e) The fee shall be dependent on the use of the manufactured home on October 1 or its intended use on the date the manufactured home is newly acquired.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.03	Manufactured Homes Subject To Registration	(1)(g) Manufactured homes used for commercial purposes shall 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
810-4-2-.03	Manufactured Homes Subject To Registration	(1)(h) Owner occupied shall be actual occupancy of the manufactured home by the owner and 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 record. Occupancy can be either on a full-time basis or part-time basis.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.03	Manufactured Homes Subject To Registration	(1)(i) Any appendages that are added to a manufactured home which have a total square footage less than the square footage of the manufactured home shall be covered by the registration fee. 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
810-4-2-.03	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."	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.03	Manufactured Homes Subject To Registration	(1)(k) Refunds shall be issued only in case of registration fees collected in error.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.04	Exemptions From Registration Fee	(1)(a) All manufactured home owners who are over the age of 65 shall be exempt from payment of the registration fee on their owner-occupied manufactured home, but will be subject to the payment of the \$5 issuance fee.	§§40-2A-7(a)(5), 40-7-61, 40-7-64, 40-12-255	0
810-4-2-.04	Exemptions From Registration Fee	(1)(b) This exemption must be claimed 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 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
810-4-2-.04	Exemptions From Registration Fee	(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 out in §40-12-255.	§§40-2A-7(a)(5), 40-7-61, 40-7-64, 40-12-255	0
810-4-2-.04	Exemptions From Registration Fee	(2)(b) The exemption must be claimed 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 registration decal issued annually.	§§40-2A-7(a)(5), 40-7-61, 40-7-64, 40-12-255	0
810-4-2-.04	Exemptions From Registration Fee	(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 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
810-4-2-.04	Exemptions From Registration Fee	(4)(a) All manufactured homes in the inventory of a dealer or a manufacturer shall be exempt from the registration fee.	§§40-2A-7(a)(5), 40-7-61, 40-7-64, 40-12-255	0
810-4-2-.04	Exemptions From Registration Fee	(4)(d) Manufacturer shall not be required to display a decal.	§§40-2A-7(a)(5), 40-7-61, 40-7-64, 40-12-255	0
810-4-2-.04	Exemptions From Registration Fee	(6) Nonresident military personnel stationed in Alabama under orders are exempt from the 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 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
810-4-2-.05	Manufactured Homes - General	(1) Any manufactured home owner subject to registration laws must show proof of payment of sales/use tax.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.05	Manufactured Homes - General	(2) Any manufactured home owner subject to registration laws must furnish the prior years' 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. 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 period greater than two previous years plus the current year.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.05	Manufactured Homes - General	(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 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 home without a delinquent fee.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.05	Manufactured Homes - General	(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 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 prior to October 1, 1991.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.05	Manufactured Homes - General	(6) All manufactured homes subject to the registration fee on October 1, 1991, shall not be subject to ad valorem tax for the 90-91 tax year.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.05	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
810-4-2-.05	Manufactured Homes - General	(10) Any person violating any provision of Section 40-12-255, Code of Ala. 1975, shall be guilty of a 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-4-2-.06	Registration Decals - Displaying, Issuing, And Replacing.	(1) All manufactured homes subject to the registration fee shall be issued a decal provided by the Alabama Department of Revenue. The decals are sequentially numbered and the disposition of each decal shall be subject to audit. There shall be a \$5 issuance fee charged for issuance of all 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
810-4-2-.06	Registration Decals - Displaying, Issuing, And Replacing.	(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 the decal was issued. The decal shall be located one foot from the right corner on the side facing the street so as to be clearly visible from the street. The issuing official will place the appropriate classification letter on the designated area of the decal prior to issuing a registration decal.	§§40-2A-7(a)(5), 40-7-61, 40-7-64,40-12-255	0
810-4-2-.06	Registration Decals -	(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	0
810-4-2-.07	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
810-4-2-.08	Citations	(1) Any manufactured home owner, unless specifically exempted, who fails to pay the registration 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
810-4-2-.08	Citations	(2) All manufactured home owners who fail to properly display the registration or ad valorem	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.08	Citations	(4) The county license inspector or deputy license inspector shall have authority to issue citations. 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 county revenue commissioner, employees of the tax assessor or county revenue commissioner, or appraisal office as deputy license inspectors.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.08	Citations	(7) The license inspector or deputy license inspector shall institute or cause to be instituted 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 manufactured home official's office.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.09	Move Permits	(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
810-4-2-.09	Move Permits	(2) Manufactured home dealers shall not be required to obtain a moving permit when moving a manufactured home which is part of the dealer's inventory or when delivering a manufactured home sold from the dealer's inventory.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.09	Move Permits	(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 lading, or title.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.09	Move Permits	(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 delinquent taxes or registration fees within thirty (30) days of being notified.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.09	Move Permits	(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 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
810-4-2-.09	Move Permits	(6) This move permit shall be in addition to any other moving permits required by law. This move permit satisfies the requirement under the revenue manufactured home laws only and does not relieve anyone moving a manufactured home from the move requirements established by the Alabama Manufactured Housing Commission.	§§40-2A-7(a)(5), 40-7-61, 40-7-64	0
810-4-2-.09	Move Permits	(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
810-4-2-.11	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	0
810-4-2-.12	Landowners And Utility Reports	(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.	§§40-2A-7(a)(5), 40-7-64	0
810-4-2-.12	Landowners And Utility Reports	(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.	§§40-2A-7(a)(5), 40-7-64	0
810-4-2-.13	Issuance Fees - Manufactured Homes	(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), 40-7-64	0
810-4-2-.13	Issuance Fees - Manufactured Homes	(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), 40-7-64	0
810-4-2-.13	Issuance Fees - 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.	§§40-2A-7(a)(5), 40-7-64	0
810-4-2-.13	Issuance Fees - 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.	§§40-2A-7(a)(5), 40-7-64	0
810-4-2-.13	Issuance Fees - Manufactured Homes	(3)(c) All individuals shall be subject to the \$5 manufactured home issuance fee except the following:	§§40-2A-7(a)(5), 40-7-64	0
810-4-2-.13	Issuance Fees - Manufactured Homes	(3)(d) The \$5 manufactured home issuance fee shall be distributed as follows:	§§40-2A-7(a)(5), 40-7-64	0
810-4-2-.13	Issuance Fees - Manufactured Homes	(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.	§§40-2A-7(a)(5), 40-7-64	0
810-4-2-.13	Issuance Fees - Manufactured Homes	(3)(d)(2) \$1 shall accrue to an account in the office of the county treasurer for use by the issuing official or designated representative for administering or enforcing the manufactured home laws.	§§40-2A-7(a)(5), 40-7-64	0
810-4-3-.02	Taxability Of Property – Chapter 9B	(1) Private use property will not be subject to Ad Valorem Tax if a private user was 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 entered into before May 21, 1992. This exemption 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 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), Title 40, Section 9B	0
810-4-3-.02	Taxability Of Property – Chapter 9B	(8) Changes, alterations, or rewrites of a lease for refinancing purposes will not alter the exempt status of the property. Changes must 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), Title 40, Section 9B	0
810-4-3-.03	Property Qualifying For Abatement – Chapter 9B	(1) Property qualifying for tax abatements under Title 40, Chapter 9B, Code of Ala. 1975, must be classified as industrial development property. For purposes of this rule, industrial development property is defined as real and/or personal property acquired in connection with establishing or expanding an industrial or research enterprise in Alabama.	§§40-2A-7(a)(5), Title 40, Section 9B and Cha	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-4-3-.03	Property Qualifying For Abatement – Chapter 9B	(4) Co-location lessees of data processing centers must receive the same incentives as the lessor 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 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 the applicable maximum exemption period.	§§40-2A-7(a)(5), Title 40, Section 9B and Cha	0
810-4-3-.03	Property Qualifying For Abatement – Chapter 9B	(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 §40-9B-3 will qualify for an abatement. Once the maximum exemption period as defined by §40-9B-3 expires, all real and personal property will become fully taxable.	§§40-2A-7(a)(5), Title 40, Section 9B and Cha	0
810-4-3-.03	Property Qualifying For Abatement – Chapter 9B	(6)(a) To constitute a major addition within the meaning of Title 40, Chapter 9B, Code of Ala. 1975, the lesser of an investment of 30 percent of the original cost of currently existing industrial 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
810-4-3-.03	Property Qualifying For Abatement – Chapter 9B	(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 under Title 40, Chapter 9B, Code of Ala. 1975 and Title 40, Chapter 9G, Code of Ala. 1975. All Chapter 9G agreements must receive separate consents by the state, county, and city.	§§40-2A-7(a)(5), Title 40, Section 9B and Cha	0
810-4-3-.05	Procedures For Granting Of Abatement – Chapter 9B	(1) A petition for abatement of noneducational Ad Valorem Taxes may be made by any person 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 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 contain information that will permit the granting authority to make a reasonable cost/benefit analysis to determine qualification for abatement and maximum abatement period.	§§40-2A-7(a)(5), 40-9B-5, 41-22-6	0
810-4-3-.05	Procedures For Granting Of Abatement – Chapter 9B	(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 jurisdiction of the municipality; however, the governing body of the municipality must also abate the corresponding municipal taxes.	§§40-2A-7(a)(5), 40-9B-5, 41-22-6	0
810-4-3-.05	Procedures For Granting Of Abatement – Chapter 9B	(4) A corresponding municipal Ad Valorem Tax is defined as an Ad Valorem Tax levied by the 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 Valorem Tax. The resolution by the county or county authority, as applicable, must be adopted by a majority of its members.	§§40-2A-7(a)(5), 40-9B-5, 41-22-6	0
810-4-3-.05	Procedures For Granting Of Abatement – Chapter 9B	(8) The private user must file with the department within ninety (90) days after the granting of the abatements, a copy of the required agreements, consents and/or resolutions, and application.	§§40-2A-7(a)(5), 40-9B-5, 41-22-6	0
810-4-3-.07	Enforcement – Chapter 9B	(2) The department, through the Property Tax Division, shall review and conduct inspections and investigations as necessary on Ad Valorem Tax abatements granted under Title 40, Chapter 9B, Code of Ala. 1975.	§§40-2A-7(a)(5), Title 40, Chapter 9B	0
810-4-3-.08	Taxability Of Property – Chapter 9G	(2) Private use property will not be subject to Ad Valorem Tax if a private user was 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 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 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
810-4-3-.08	Taxability Of Property – Chapter 9G	(8) Changes, alterations, or rewrites of a lease for refinancing purposes will not alter the exempt status of the property. Changes must 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
810-4-3-.09	Property Qualifying For Abatement – Chapter 9G	(1) Property qualifying for tax abatements under Title 40, Chapter 9G, Code of Ala. 1975 must be classified as an approved activity, as defined in §40-9G-1.	§§40-2A-7(a)(5) and Title 40, Chapter 9B and	0
810-4-3-.09	Property Qualifying For Abatement – Chapter 9G	(3) To constitute a qualifying project within the meaning of Title 40, Chapter 9G, Code of Ala. 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 activity. Abatements pursuant to Chapter 9G are not available if a project agreement has been entered into with the Governor for the provision of other incentives.	§§40-2A-7(a)(5) and Title 40, Chapter 9B and	0
810-4-3-.09	Property Qualifying For Abatement – Chapter 9G	(4)(b) The amount of any Ad Valorem Tax abatement must be equal to the Ad Valorem Tax owed, minus the Ad Valorem Tax owed for the tax year immediately preceding the qualifying project placed in service date.	§§40-2A-7(a)(5) and Title 40, Chapter 9B and	0
810-4-3-.09	Property Qualifying For Abatement – Chapter 9G	(5)(c) For example, for the portion of a proposed expansion which constitutes replacement 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 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
810-4-3-.09	Property Qualifying For Abatement – Chapter 9G	(7) A change of ownership or assignment of interest of the property of a non-operating qualifying 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. A non-operating industrial or research facility will be considered one that has ceased operation for a period of six consecutive calendar months.	§§40-2A-7(a)(5) and Title 40, Chapter 9B and	0
810-4-3-.10	Authorization For Abatement – Chapter 9G	(1) Noneducational Ad Valorem Tax may be abated with respect to private use industrial property. 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	0
810-4-3-.11	Procedures For Granting Abatement – Chapter 9G	(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 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 abatement and maximum abatement period.	§§40-2A-7(a)(5), 40-9B-5, 41-22-6, and Title 4	0
810-4-3-.11	Procedures For Granting Abatement – Chapter 9G	(3) The abatements granted by the granting authorities shall 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	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-4-3-.11	Procedures For Granting Abatement – Chapter 9G	(4) The private user <u>must</u> file with the department within ninety (90) days after the granting of the abatements, a copy of the required agreements, consents and/or resolutions, and application.	§§40-2A-7(a)(5), 40-9B-5, 41-22-6, and Title 4	0
810-4-3-.12	Enforcement – Chapter 9G	(2) The department through the Property Tax Division, <u>shall</u> review and conduct inspections and investigations as necessary on Ad Valorem Tax abatements granted under Title 40, Chapter 9B, Code of Ala. 1975.	§§40-2A-7(a)(5) and Title 40, Chapter 9B and	0
810-4-4-.01	Payment To Certain Certified Appraisers, Mappers, Or Tax Administrators	(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 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 shall be provided to the department by the Program Administrator as soon after March 31 of each year as is practical.	§§40-2A-7(a)(5), 40-1-46	0
810-4-4-.01	Payment To Certain Certified Appraisers, Mappers, Or Tax Administrators	(2)(a) Qualifications - To be eligible to receive the designation of Alabama Certified Appraiser, 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 collecting of ad valorem taxes at the county level who have achieved the requisite experience for the requisite time period must make application to take, and successfully complete, a comprehensive examination in one chosen discipline.	§§40-2A-7(a)(5), 40-1-46	0
810-4-4-.01	Payment To Certain Certified Appraisers, Mappers, Or Tax Administrators	(2)(a)(1) Application - Announcement of the application process will be made by the Program 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 which is designed to clarify an ambiguity existing in the original application which will aid in the 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
810-4-4-.01	Payment To Certain Certified Appraisers, Mappers, Or Tax Administrators	(2)(a)(1)(i) Application Review - Each application shall be reviewed to determine if all qualifications 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 Education Advisory Committee and the Program Administrator. The Department will notify each applicant of their status as candidates as soon after completion of the review and fact finding process as is practical.	§§40-2A-7(a)(5), 40-1-46	0
810-4-4-.01	Payment To Certain Certified Appraisers, Mappers, Or Tax Administrators	(2)(a)(1)(ii) Appeal of Decision - Any person aggrieved over the decision of the department 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 decision as soon after the final decision is reached as is practical. No appeal shall be considered 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
810-4-4-.01	Payment To Certain Certified Appraisers, Mappers, Or Tax Administrators	(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 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 designation shall not be deemed a sufficient cause for the allowance of an exception to the provisions of this rule. The Program Administrator shall verify all educational requirements.	§§40-2A-7(a)(5), 40-1-46	0
810-4-4-.01	Payment To Certain Certified Appraisers, Mappers, Or Tax Administrators	(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 degree which rises far above the level of mere technical proficiency which can be performed by 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	0

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FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-4-4-01	Payment To Certain Certified Appraisers, Mappers, Or Tax Administrators	(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 examination is scored at a later date or that certain portions of the examination are scheduled after March 31 by the Program Administrator, is considered to have met the six months prior to October 1 requirement of Paragraph (2).	§§40-2A-7(a)(5), 40-1-46	0
810-4-4-01	Payment To Certain Certified Appraisers, Mappers, Or Tax Administrators	(4)(a) Funding of Payment - The total of the fund amount available to pay the award shall be the amount appropriated to the department by the Legislature pursuant to Code of Ala. 1975,	§§40-2A-7(a)(5), 40-1-46	0
810-4-4-01	Payment To Certain Certified Appraisers, Mappers, Or Tax Administrators	(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 recognize garnishment or other valid court orders regarding disbursement of funds to persons other than the eligible recipient. The department may refuse to recognize requests from recipients for voluntary payroll reductions of any type.	§§40-2A-7(a)(5), 40-1-46	0
810-4-4-01	Payment To Certain Certified Appraisers, Mappers, Or Tax Administrators	(4)(c) Method of Payment - The payment shall be made through an electronic funds transfer (EFT), 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
810-4-4-01	Payment To Certain Certified Appraisers, Mappers, Or Tax Administrators	(4)(d) Time of Payment - Subject to any disbursement diversion noted in Subparagraph (4)(b) above, funds shall be distributed to all qualified recipients in their preferred method of payment 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
810-4-4-01	Payment To Certain Certified Appraisers, Mappers, Or Tax Administrators	(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 state shall forfeit any right to receive the payment. Any such forfeited payment shall revert to the fund as described in Subparagraph (4)(a) of this rule and shall not be redistributed to other eligible participants during the current period.	§§40-2A-7(a)(5), 40-1-46	0
810-4-4-01	Payment To Certain Certified Appraisers, Mappers, Or Tax Administrators	(5) WAGE AND TAX DOCUMENTATION - The department shall furnish to each recipient of the award a Form W-2, or other appropriate statement of wage payment and tax withholding, via the Electronic My Alabama Portal (eMAP).	§§40-2A-7(a)(5), 40-1-46	0
810-4-4-01	Payment To Certain Certified Appraisers, Mappers, Or Tax Administrators	(6) CONTINUED RETENTION OF DESIGNATION - Holders of a department designation must 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 Department's program will be considered for approval on a case-by-case basis by the Department with recommendations for approval made by the Program Administrator or Joint Education Advisory Committee given considerable deference.	§§40-2A-7(a)(5), 40-1-46	0
810-4-5-01	Implementation Of The Homeowners An Storm Victims Protection Act Of 2011-Single Family Dwelling.	(2) DEFINITIONS - For the purpose of this rule, the following terms shall have the following meaning:	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
810-4-5-01	Implementation Of The Homeowners An Storm Victims Protection Act Of 2011-Single Family Dwelling.	(2)(d) Effective Date - This rule shall 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
810-4-5-01	Implementation Of The Homeowners An Storm Victims Protection Act Of 2011-Single Family Dwelling.	(2)(e) Home Builder - A person or firm holding a valid and current license issued by the Alabama 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 must be current, valid and active as of October 1 of each year for which application for reclassification is applied. Exemptions from the licensing provisions include:	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
810-4-5-01	Implementation Of The Homeowners An Storm Victims Protection Act Of 2011-Single Family Dwelling.	(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 date. If application is made after the October 1 lien date but on or before December 31, the 24 month maximum reclassification period shall begin on the October 1 lien date preceding the application and filing of the required documentary evidence. Under no circumstance shall the maximum reclassification period span more than two October 1 lien dates.	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
810-4-5-01	Implementation Of The Homeowners An Storm Victims Protection Act Of 2011-Single Family Dwelling.	(4) PROCEDURES - Single-family dwellings, completed or partially completed as of October 1, and the fully-developed underlying lot owned by a qualifying home builder shall constitute residential property and 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. This reclassification shall not exceed the maximum reclassification period.	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
810-4-5-01	Implementation Of The Homeowners An Storm Victims Protection Act Of 2011-Single Family Dwelling.	(4)(a) The reclassification of single-family dwellings and the fully-developed underlying lot 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
810-4-5-01	Implementation Of The Homeowners An Storm Victims Protection Act Of 2011-Single Family Dwelling.	(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 located. The owner must file a completed Form ADV-44, including the proper supporting 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 applied as provided in paragraph (f) of this rule.	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-4-5-.02	Implementation Of The Homeowners And Storm Victims Protection Act Of 2011 - Fully-Developed Lots	(2)(b) Documentary Evidence – Shall include:	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
810-4-5-.02	Implementation Of The Homeowners And Storm Victims Protection Act Of 2011 - Fully-Developed Lots	(2)(b)(1) A current and valid license issued by the Alabama Homebuilders Licensure Board or proof of ownership by the person or firm originally platting the subdivision. License must be current, 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
810-4-5-.02	Implementation Of The Homeowners And Storm Victims Protection Act Of 2011 - Fully-Developed Lots	(2)(c) Effective Date – This rule shall 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
810-4-5-.02	Implementation Of The Homeowners And Storm Victims Protection Act Of 2011 - Fully-Developed Lots	(2)(d) Home Builder – A person or firm holding a valid and current license issued by the Alabama 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 must be current, valid and active as of October 1 of each year for which application for reclassification is applied. Exemptions from the licensing provisions include:	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
810-4-5-.02	Implementation Of The Homeowners And Storm Victims Protection Act Of 2011 - Fully-Developed Lots	(2)(e) Maximum Reclassification Period – For fully-developed lots the maximum reclassification period shall be limited to the Tax Years 2012 (lien date October 1, 2011) and 2013 (lien date October 1, 2012). In order for the reclassification to apply to Tax Year 2012 the application and 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 must be made on or before December 31, 2012. Lots that are fully-developed after the effective date of this Act, September 1, 2011, do not qualify for reclassification.	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
810-4-5-.02	Implementation Of The Homeowners And Storm Victims Protection Act Of 2011 - Fully-Developed Lots	(3) PROCEDURES – Fully-developed lots located within a platted and recorded subdivision as of 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 maximum reclassification period. Lots that are or become fully-developed after the effective date 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 October 1 lien date do not qualify for reclassification.	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
810-4-5-.02	Implementation Of The Homeowners And Storm Victims Protection Act Of 2011 - Fully-Developed Lots	(3)(a) The reclassification of fully-developed lots 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
810-4-5-.02	Implementation Of The Homeowners And Storm Victims Protection Act Of 2011 - Fully-Developed Lots	(4) APPLICATION PROCESS – The owner of a qualifying fully-developed lot must apply for reclassification with the local assessing official in the county where the property is located. The 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 meets all requirements and qualifies for reclassification. The reclassification will be applied as provided in paragraph (e) of this rule.	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
810-4-6-.01	Clarification Of Procedures For Tax Lien Auction And Tax Lien Sale	(3) Each county tax collecting official shall have sole authority to decide whether his or her county 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 §40-10-180(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 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
810-4-6-.01	Clarification Of Procedures For Tax Lien Auction And Tax Lien Sale	(4) The principal amount of the delinquent taxes, the amount of accrued and accruing interest 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
810-4-6-.01	Clarification Of Procedures For Tax Lien Auction And Tax Lien Sale	(5) If the interest rate bid for the property reaches 0.00 percent and more than one bidder 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 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
810-4-6-.01	Clarification Of Procedures For Tax Lien Auction And Tax Lien Sale	(6) The tax collecting official shall pay the redemption money to the holder of the 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. 1975, shall be acceptable.	§§40-2A-7(a)(5), 40-2-11, 40-8-1(6)	0
810-4-6-.02	Reduction Of Interest Rate On Redemptions Of Tax Delinquent Property And 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 must be used to calculate the redemption.	§§40-2A-7(a)(5), 40-10-75, 40-10-76, 40-10-77	0
810-4-6-.02	Reduction Of Interest Rate On Redemptions Of Tax Delinquent Property And Verification Of Allowable Costs/Expenses	(1)(b) If the property does not fall into one of the categories described in paragraph (3), the redemption must be completed, and a Redemption Certificate issued.	§§40-2A-7(a)(5), 40-10-75, 40-10-76, 40-10-77	0
810-4-6-.02	Reduction Of Interest Rate On Redemptions Of Tax Delinquent Property And Verification Of Allowable Costs/Expenses	(3)(a) If the property does fall into one of the categories described in paragraph (3), and the 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 issued.	§§40-2A-7(a)(5), 40-10-75, 40-10-76, 40-10-77	0
810-4-6-.02	Reduction Of Interest Rate On Redemptions Of Tax Delinquent Property And Verification Of Allowable Costs/Expenses	(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 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 period if it comes first). If the proposed redemptioner fails to do this, the right of possession in the 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
810-5-1-.200	Fleet Online Registration And Tax (FORT) System.	(3) Eligibility. Fleet operators desiring to establish and maintain a FORT account for the registration of fleet vehicles must make application with the department and provide the following documents:	§§32-6-65, 40-1-44, 40-2A-7(a)(5); Chapter 8	0
810-5-1-.200	Fleet Online Registration And Tax (FORT) System.	(4)(a) In accordance with §32-6-65 and §40-12-260, Code of Ala. 1975, a penalty shall be assessed for the delinquent registration of a motor vehicle.	§§32-6-65, 40-1-44, 40-2A-7(a)(5); Chapter 8	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-5-1-.200	Fleet Online Registration And Tax (FORT) System.	(5)(b) All registered fleet vehicles must be renewed or deleted from the fleet by December 1st of each year.	§§32-6-65, 40-1-44, 40-2A-7(a)(5); Chapter 8	0
810-5-1-.200	Fleet Online Registration And Tax (FORT) System.	(5)(d) Fleet license plates shall be reissued every five (5) years.	§§32-6-65, 40-1-44, 40-2A-7(a)(5); Chapter 8	0
810-5-1-.200	Fleet Online Registration And Tax (FORT) System.	(6) Evidence of insurance. Proof of commercial or fleet liability insurance coverage or self-insured certification from the Alabama Law Enforcement Agency must be provided annually.	§§32-6-65, 40-1-44, 40-2A-7(a)(5); Chapter 8	0
810-5-1-.200	Fleet Online Registration And Tax (FORT) System.	(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 vehicle and retained by the fleet operator for audit by the department for three (3) years past the registration expiration.	§§32-6-65, 40-1-44, 40-2A-7(a)(5); Chapter 8	0
810-5-1-.200	Fleet Online Registration And Tax (FORT) System.	(9) Replacements. In accordance with §40-12-265 Code of Ala. 1975, in the event a fleet license 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 expiration. For lost or stolen plates, upon payment of applicable fees and taxes, the department shall issue a replacement license plate.	§§32-6-65, 40-1-44, 40-2A-7(a)(5); Chapter 8	0
810-5-1-.200	Fleet Online Registration And Tax (FORT) System.	(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 where the vehicle was based. The county licensing official must then denote such surrender utilizing the system provided by the department.	§§32-6-65, 40-1-44, 40-2A-7(a)(5); Chapter 8	0
810-5-1-.201	Partial Or Full Exemption From Privilege Or License Tax And Registration Fee	(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 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
810-5-1-.201	Partial Or Full Exemption From Privilege Or License Tax And Registration Fee	(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 current license plate, the qualified individual may be issued the requested and will not be subject to future fees (but no refund of fees paid for the surrendered plate shall be made).	§§32-6-131, 32-6-255, 40-2A-7(a)(5), 40-12-3	0
810-5-1-.202	Government License Plates	(1) Purpose. In accordance with §40-12-250, Code of Ala. 1975, motor vehicles owned by, and used by an agency of the state, county, municipality, or a volunteer fire department must apply to the department for permanent license plates. This includes motor vehicles on loan to such entities from the United States or any agency thereof.	§§40-2A-7(a)(5), 40-12-242, 40-12-250, 40-12	0
810-5-1-.202	Government License Plates	(2)(a) The governmental entity or volunteer fire department must utilize the department's electronic portal to provide the make, type, model, and vehicle identification number of the motor vehicle, together with any other information the department may require for registration.	§§40-2A-7(a)(5), 40-12-242, 40-12-250, 40-12	0
810-5-1-.202	Government License Plates	(2)(b) Pursuant to §40-12-250, Code of Ala. 1975, registration fees for all permanent license plates 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 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
810-5-1-.202	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
810-5-1-.202	Government License Plates	(2)(d) As provided under §40-12-250, Code of Ala. 1975, all fees associated with governmental and volunteer fire department license plates shall be retained by the department to cover administrative costs.	§§40-2A-7(a)(5), 40-12-242, 40-12-250, 40-12	0
810-5-1-.202	Government License Plates	(3)(a) In the event a permanent license plate becomes so mutilated as to make it illegible, the 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 stolen license plates should be reported to law enforcement.	§§40-2A-7(a)(5), 40-12-242, 40-12-250, 40-12	0
810-5-1-.202	Government License Plates	(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 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
810-5-1-.204	Placement Of Motor Vehicle License Tags On Certain Motor Vehicles	(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 this manner is not practical. Therefore, license plates shall be displayed on the front of the following types of motor vehicles:	§§40-2-11, 40-2A-7(a)(5), 40-12-272	0
810-5-1-.205	Commitment To Purchase Distinctive License Plates.	(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 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 portal that is available on the department's website.	§§40-2A-7(a)(5), 32-6-64, 32-6-64(b)(1)c	0
810-5-1-.205	Commitment To Purchase Distinctive License Plates.	(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 license plate and shall be nonrefundable. When payment is received, the applicant will receive an email with the pre-commitment payment receipt.	§§40-2A-7(a)(5), 32-6-64, 32-6-64(b)(1)c	0
810-5-1-.205	Commitment To Purchase Distinctive License Plates.	(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 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 purchase period.	§§40-2A-7(a)(5), 32-6-64, 32-6-64(b)(1)c	0
810-5-1-.205	Commitment To Purchase Distinctive License Plates.	(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-commitment portal. The sponsoring organization will be required to maintain the completed MVR 32-6-64CP forms for a period of five (5) years for audit purposes.	§§40-2A-7(a)(5), 32-6-64, 32-6-64(b)(1)c	0
810-5-1-.205	Commitment To Purchase Distinctive License Plates.	(6) Upon determination by the department that a sufficient number of applications for a distinctive license plate category has been received (250 for Quantity Class 1, or 1,000 for Quantity Class 2), the department shall initiate the ordering processes for design and manufacture 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	Statutory Authority	# of Discretionary Regulatory Restrictions
810-5-1-.205	Commitment To Purchase Distinctive License Plates.	(7) If, after one year from the date the commitment to purchase period begins, the number of pre-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 submit another application for a distinctive license plate for a period of one year from the date the commitment to purchase period ended.	§§40-2A-7(a)(5), 32-6-64, 32-6-64(b)(1)c	0
810-5-1-.205	Commitment To Purchase Distinctive License Plates.	(10) In order to redeem a pre-commitment, the applicant must present the pre-commitment 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 Ordering System (PROS). The licensing official will issue a temporary registration to the registrant and the license plate will be shipped to the registrant, or the licensing official's office.	§§40-2A-7(a)(5), 32-6-64, 32-6-64(b)(1)c	0
810-5-1-.207	Motor Vehicle Wreckers	(1) Section 40-12-248, Code of Ala. 1975, provides that a motor vehicle wrecker, commonly known 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 wrecker.	§§40-2A-7(a)(5), 40-12-240, 40-12-248	0
810-5-1-.207	Motor Vehicle Wreckers	(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 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
810-5-1-.211	Motor Vehicle Registration Periods, Delinquency, Penalty And Interest Charges.	(1)(a) All motor vehicles, other than those registered pursuant to the International Registration Plan provided in §32-6-56, Code of Ala. 1975, shall be renewed in the designated renewal month 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
810-5-1-.211	Motor Vehicle Registration Periods, Delinquency, Penalty And Interest Charges.	(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 period, the day the vehicle was actually acquired is not included in the calculations. Thus, license 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
810-5-1-.211	Motor Vehicle Registration Periods, Delinquency, Penalty And Interest Charges.	(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 the public highways does not include movement directly from one side of a public highway to the 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
810-5-1-.211	Motor Vehicle Registration Periods, Delinquency, Penalty And Interest Charges.	(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, 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 vehicle. Instead, the owner of the newly acquired motor vehicle must obtain a new registration within the 20-day grace period registration.	§§32-6-56, 32-6-61, 32-6-65, 40-1-44, 40-2A-	0
810-5-1-.211	Motor Vehicle Registration Periods, Delinquency, Penalty And Interest Charges.	(4)(a) During the 20-day grace period, a newly acquired motor vehicle may be operated without a 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 date, the operator of the newly acquired motor vehicle must retain with the vehicle the 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.	§§32-6-56, 32-6-61, 32-6-65, 40-1-44, 40-2A-	0
810-5-1-.211	Motor Vehicle Registration Periods, Delinquency, Penalty And Interest Charges.	(5) Registration of a Motor Vehicle Removed from Inventory and Used as a Rental. If a licensed 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 was first used as a rental motor vehicle, whichever date is first, in order for the issuing official to 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
810-5-1-.211	Motor Vehicle Registration Periods, Delinquency, Penalty And Interest Charges.	(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% penalty. The 25% penalty will be based on the difference between the prorated fees for the 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.	§§32-6-56, 32-6-61, 32-6-65, 40-1-44, 40-2A-	0
810-5-1-.212	Undercover License Plates	(1) License plate issuing officials may issue undercover license plates to law enforcement agencies 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 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
810-5-1-.212	Undercover License Plates	(2)(a) The request must be provided on the Department of Revenue Application for Undercover License Plates (Form MV UC).	§§40-2A-7(a)(5), 40-12-250. 1986 Op. Att'y G	0
810-5-1-.212	Undercover License Plates	(3)(a) If the undercover license plate record is to be reflected in the state registration database, the applicant must provide the name and address as it is to appear in the database (this may be a fictitious name and address).	§§40-2A-7(a)(5), 40-12-250. 1986 Op. Att'y G	0
810-5-1-.212	Undercover License Plates	(3)(b) If the undercover license plate record is not to be reflected in the state registration database, the county license plate issuing officials must not upload the undercover license plate 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	0
810-5-1-.212	Undercover License Plates	(4)(a) A pre-numbered standard license plates shall be issued free of charge for use on undercover motor vehicles, including automobiles, trucks, truck-tractors, trailers and recreational vehicles and is not subject to the payment of license taxes levied on motor vehicles.	§§40-2A-7(a)(5), 40-12-250. 1986 Op. Att'y G	0
810-5-1-.212	Undercover License Plates	(4)(b) God Bless America pre-numbered license plates may be obtained for undercover vehicles without payment of any additional fee. For any other distinctive or collegiate license plate, additional fees must be collected.	§§40-2A-7(a)(5), 40-12-250. 1986 Op. Att'y G	0
810-5-1-.212	Undercover License Plates	(4)(c) Undercover license plates may not be issued to vehicles owned/used by non-law enforcement agencies, even if law enforcement officials work part-time security for these non-law enforcement agencies.	§§40-2A-7(a)(5), 40-12-250. 1986 Op. Att'y G	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-5-1-.212	Undercover License Plates	(5) Documentation Security. Information involving undercover vehicles must be kept confidential. 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 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
810-5-1-.215	License Plates For Vintage Vehicles	(3) <u>Vintage Vehicle Requirements</u> . A Vintage Vehicle must have "the original or substantially similar vehicle body, chassis, engine, and transmission as designated for that make, model, year, and age vehicle."	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
810-5-1-.215	License Plates For Vintage Vehicles	(3)(a) The motor vehicle must not have been shortened, lengthened, raised, or lowered from its original size.	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
810-5-1-.215	License Plates For Vintage Vehicles	(5) <u>Obtaining a Vintage Vehicle License Plate</u> . To obtain the Vintage Vehicle license plate applicants must submit the following to the licensing official:	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
810-5-1-.215	License Plates For Vintage Vehicles	(7) <u>Motor Vehicles Displaying Vintage Vehicle or Original Alabama License Plates may not be:</u>	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
810-5-1-.215	License Plates For Vintage Vehicles	(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 returned to the licensing official. If the new owner will not be using the vehicle in accordance with 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 taxes and fees.	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
810-5-1-.215	License Plates For Vintage Vehicles	(9)(b) In the event the Vintage Vehicle license plate becomes faded, mutilated, difficult to read, 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 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 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
810-5-1-.215	License Plates For Vintage Vehicles	(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 must be entered into the registration record.	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
810-5-1-.215	License Plates For Vintage Vehicles	(10)(c) Although Alabama has at various times issued front and rear license plates to motor 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
810-5-1-.215	License Plates For Vintage Vehicles	(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 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 refurbished. A reproduction or facsimile of an original Alabama license plates is not permitted.	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
810-5-1-.215	License Plates For Vintage Vehicles	(11)(a) Original Alabama license plates must be of the same category that is appropriate to as the type of motor vehicle being registered (examples: an automobile plate shall not be issued to a truck or bus; an automobile plate shall not be issued to a motorcycle).	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
810-5-1-.215	License Plates For Vintage Vehicles	(11)(b) Original Alabama license plate numbers shall not exceed seven (7) alphanumeric characters or display all zeros (0000000).	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
810-5-1-.215	License Plates For Vintage Vehicles	(11)(c) Beginning with license plates issued in 1942, Alabama license plate numbering schemes may have been reused. Licensing officials should verify that duplicate license plate numbers are not issued.	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
810-5-1-.215	License Plates For Vintage Vehicles	(11)(d) As Alabama did not issue metal license plates in 1943, a vehicle designated as a 1943-year model may not be registered with original license plates.	§§40-2A-7(a)(5), 40-12-290 through 40-12-29	0
810-5-1-.217	License Plate Design Specifications	As provided under §32-6-57, Code of Ala. 1975, the Department is authorized to promulgate rules 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 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	0
810-5-1-.217	License Plate Design Specifications	(2) <u>License Plate Design</u> - The design for passenger and motorcycle license plate categories shall be the same.	§§40-2A-7(a)(5), 32-6-54, 32-6-57, 32-6-62, 3	0
810-5-1-.217	License Plate Design Specifications	(3) <u>Legibility And Reflectivity</u> - All license plates must pass testing pursuant to License Plate 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
810-5-1-.217	License Plate Design Specifications	(4) <u>License Plate Numbers</u> - 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 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
810-5-1-.217	License Plate Design Specifications	(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 must be at least 80 points. The character color must 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
810-5-1-.217	License Plate Design Specifications	(6) <u>Decal Boxes</u> - A space of approximately 2.5" X 2.5" must appear in the top corners of the license plate to attach validation decals or other devices to the license plate.	§§40-2A-7(a)(5), 32-6-54, 32-6-57, 32-6-62, 3	0
810-5-1-.217	License Plate Design Specifications	(7) <u>Redesign</u> - A license plate design shall be valid for five (5) years unless authorized by the Commissioner of Revenue, with approval of the Legislative Oversight Committee (LOC).	§§40-2A-7(a)(5), 32-6-54, 32-6-57, 32-6-62, 3	0
810-5-1-.217	License Plate Design Specifications	(8) "Heart Of Dixie" - Except as exempt by statute, license plates shall be imprinted with a 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
810-5-1-.217	License Plate Design Specifications	(9) <u>Distinctive License Plates - Category Name, Logos, And Color</u> - In addition to the requirements listed in subparagraphs (1) through (8), the license plate must clearly identify the purpose of the 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
810-5-1-.217	License Plate Design Specifications	(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
810-5-1-.217	License Plate Design 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
810-5-1-.217	License Plate Design Specifications	(9)(b)(1) The font size of the name of the organization, college or university, military campaign, or other distinctive plate names must be three-fourths to one inch in height and must appear at the 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
810-5-1-.217	License Plate Design 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
810-5-1-.217	License Plate Design Specifications	(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 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
810-5-1-.217	License Plate Design Specifications	(9)(d) The maximum size of the logo for a passenger license plate is 3.5" X 2.5" (motorcycle plate 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
810-5-1-.219	Design, Placement And Proper Use Of Validation Decals.	(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 annual license tax and the satisfaction of all other registration requirements as prescribed by law.	§§40-2-11, 32-6-64	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-5-1-.219	Design, Placement And Proper Use Of Validation Decals.	(2) After the requirements for registration have been met, the Department of Revenue shall issue either one or two decals to be affixed to a license plate which was required to be revaluated by decal(s). The decal(s) will indicate the month assigned for registration and the validation year.	§§40-2-11, 32-6-64	0
810-5-1-.219	Design, Placement And Proper Use Of Validation Decals.	(3) All license plates which are issued "single" decals shall have the decal affixed to the right decal	§§40-2-11, 32-6-64	0
810-5-1-.223	Off Road Machinery And Equipment	(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 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 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, 32-6-211	0
810-5-1-.223	Off Road Machinery And Equipment	(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, 32-6-211	0
810-5-1-.225	Disability Access Parking Credentials	(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 the disability access license plate as provided in 23 C.F.R. §1235, 32-6-230 and 40-12-300, Code of Ala. 1975.	§§32-6-23, 32-6-53, 32-6-61, 32-6-62, 32-6-211	0
810-5-1-.225	Disability Access Parking Credentials	(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, 32-6-211	0
810-5-1-.225	Disability Access Parking Credentials	(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 that do not have disability access license plates, including those that do not own a motor vehicle, 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, 32-6-211	0
810-5-1-.225	Disability Access Parking Credentials	(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 certified registered nurse practitioner, or certified nurse midwife, as defined in §32-6-230, Code of 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, 32-6-211	0
810-5-1-.225	Disability Access Parking Credentials	(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 Accounts. In addition, the form must be maintained to be compared with Form MVR 32-6-230 when reissuing disability access parking credentials.	§§32-6-23, 32-6-53, 32-6-61, 32-6-62, 32-6-211	0
810-5-1-.225	Disability Access Parking Credentials	(10) The licensing official must provide the disability access parking credential information to the department as prescribed in Administrative Code Rule 810-5-1-.226.	§§32-6-23, 32-6-53, 32-6-61, 32-6-62, 32-6-211	0
810-5-1-.226	Department Requirements For Accurate Registration Information.	(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 by the next business day following the date the registration was issued. The official should review 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
810-5-1-.226	Department Requirements For Accurate Registration Information.	(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 letters which appear on the license plate.	§§40-2A-7(a)(5), 40-2-11, 40-12-272	0
810-5-1-.226	Department Requirements For Accurate Registration Information.	(1)(d) Primary and secondary tag types, as well as other information required by the department, shall be reflected in the registration records.	§§40-2A-7(a)(5), 40-2-11, 40-12-272	0
810-5-1-.228	Temporary Tags And Registration	(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 32-6-213, Code of Ala. 1975. Licensing Officials are not required to pay for temporary tags in 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
810-5-1-.228	Temporary Tags And Registration	(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 three twenty (20) day temporary license plates to an owner/lessee of a motor vehicle for periods not to exceed a total of sixty (60) days under the provisions of Section 32-6-213, Code of Ala. 1975.	§§32-6-51, 32-6-211, 32-6-212, 32-6-213, 32-	0
810-5-1-.228	Temporary Tags And Registration	(4) Temporary tags issued for a truck or truck tractor with a gross weight exceeding twelve thousand (12,000) pounds shall display the notation "UNLADEN WEIGHT ONLY." Operation of a 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 personal luggage is prohibited.	§§32-6-51, 32-6-211, 32-6-212, 32-6-213, 32-	0
810-5-1-.228	Temporary Tags And Registration	(6) The Temporary Tag Receipt shall be retained with the motor vehicle to which the temporary 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 void, and of no value to the person or vehicle described thereon. Electronic receipts are acceptable in lieu of a paper receipt.	§§32-6-51, 32-6-211, 32-6-212, 32-6-213, 32-	0
810-5-1-.228	Temporary Tags And Registration	(7) Temporary tags shall reflect the expiration date and tag number, and shall be displayed in 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
810-5-1-.228	Temporary Tags And Registration	(8) Designated agents shall utilize a portal provided by the Department to issue temporary tags. 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 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
810-5-1-.228	Temporary Tags And Registration	(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 tag shall be guilty of a misdemeanor, and upon conviction, shall pay a fine of not more than \$500.	§§32-6-51, 32-6-211, 32-6-212, 32-6-213, 32-	0
810-5-1-.229	Replacement License Plates And Decals	(2)(b) The mutilated license plate must be surrendered to the license issuing official, prior to the replacement license plate being issued. The license issuing official will retain the mutilated license plate for audit purposes. If the license plate cannot be surrendered, the license issuing official will "revoke" the registration and update their records to reflect the status of the license plate.	§§40-2A-7(a)(5), 40-2-11, 40-12-64, 40-12-26	0
810-5-1-.229	Replacement License Plates And Decals	(3)(b) Situations in which the personalized license plate is not recovered, such as, stolen vehicles, stolen license plates, and impounded, repossessed, or totaled vehicles, a duplicate personalized license plate bearing the original message may not be issued until the registration period has 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-5-1-.229	Replacement License Plates And Decals	(4) The license plate is the responsibility of the motor carrier when a vehicle is leased by an owner-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 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
810-5-1-.229	Replacement License Plates And Decals	(7) Any law enforcement officer discovering a license plate or decal previously reported as lost or 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 competent jurisdiction, the law enforcement officer must dispose of the license plate or decal in the manner prescribed by the court.	§§40-2A-7(a)(5), 40-2-11, 40-12-64, 40-12-26	0
810-5-1-.230	License Plates For Yard Trucks	(3) When the truck-tractor is moved or transferred from an incorporated municipality located in 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 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
810-5-1-.230	License Plates For Yard Trucks	(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 is presently based.	§§32-6-213, 40-2A7(a)(5), 40-2-11, 40-12-258	0
810-5-1-.232	Military And Veteran Related License Plate Eligibility.	(1) Certification. Alabama residents qualifying for military and veteran related categories or 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 other authoritative documentation evidencing eligibility for the license plate or a service issued identification card that evidences eligibility for the requested license plate.	§§40-2A-7(a)(5), Chapter6 of Title 32	0
810-5-1-.232	Military And Veteran Related License Plate Eligibility.	(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, and when so issued to such applicant must be used upon the vehicle for which issued in lieu of the standard license plates or license tags normally issued for such vehicle.	§§40-2A-7(a)(5), Chapter6 of Title 32	0
810-5-1-.232	Military And Veteran Related License Plate Eligibility.	(4)(a) Permanent License Plates. In accordance with §32-6-250, Code of Ala. 1975, a distinctive permanent license plate shall be issued to any resident of this state who:	§§40-2A-7(a)(5), Chapter6 of Title 32	0
810-5-1-.232	Military And Veteran Related License Plate Eligibility.	(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 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
810-5-1-.232	Military And Veteran Related License Plate Eligibility.	(4)(c) National Guard. In accordance with §32-6-111, Code of Ala. 1975, applicants for distinctive 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 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 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
810-5-1-.232	Military And Veteran Related License Plate Eligibility.	(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 civilian employee of the U.S. government must present to the licensing official one of the following documents as proof of eligibility:	§§40-2A-7(a)(5), Chapter6 of Title 32	0
810-5-1-.232	Military And Veteran Related License Plate Eligibility.	(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 Alabama State Defense Force, the registrant must, within 30 days, return the plate to the licensing official of the county of the applicant's residence in accordance with §32-6-482, Code of Ala. 1975.	§§40-2A-7(a)(5), Chapter6 of Title 32	0
810-5-1-.232	Military And Veteran Related License Plate Eligibility.	(4)(g) Gold Star Family. In accordance with §32-6-630, Code of Ala. 1975, one of the following documents must be presented to the licensing official to receive the "Alabama Gold Star Family" distinctive license plate:	§§40-2A-7(a)(5), Chapter6 of Title 32	0
810-5-1-.232	Military And Veteran Related License Plate Eligibility.	(4)(g)(3) In the event that the applicant is not identified as the next of kin on one of the documents listed in subparagraphs 1. and 2., the applicant must submit a notarized affidavit obtained from the Alabama OVA, certifying applicant's relationship to the deceased service member.	§§40-2A-7(a)(5), Chapter6 of Title 32	0
810-5-1-.233	Federal Heavy Vehicle Use Tax	(1) In accordance with §32-6-58, Code of Ala. 1975, and Title 26, United States Code (USC) §4481, a licensing official must verify the payment of the Federal Heavy Vehicle Use Tax (FHVUT) prior to 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
810-5-1-.233	Federal Heavy Vehicle Use Tax	(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 "V" in the block "FHVUT" to reflect that a proof document was received.	§§32-6-58,40-2A-7(a)(5); Title 26, United Stat	0
810-5-1-.233	Federal Heavy Vehicle Use Tax	(3)(a) Except as provided in subsection (c) of this paragraph, prior to the issuance of a registration for vehicles subject to the tax, the licensing official must receive acceptable proof of the payment 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-5-1-.233	Federal Heavy Vehicle Use Tax	(3)(b) In accordance with federal regulations issued by the Internal Revenue Service (IRS), the following shall be acceptable as proof documents for the payment of the FHVUT: (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 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 States Code	0
810-5-1-.233	Federal Heavy Vehicle Use Tax	(3)(e) The FHVUT on a vehicle must be paid in the name of the owner and/or registrant and is not transferable.	§§32-6-58,40-2A-7(a)(5); Title 26, United States Code	0
810-5-1-.233	Federal Heavy Vehicle Use Tax	(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 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 States Code	0
810-5-1-.233	Federal Heavy Vehicle Use Tax	(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 registration date to allow the Federal Highway Administration (FHWA) to verify that the State of Alabama is in compliance with Federal Code Title 23, Part 669. Failure to comply with FHWA requirements may result in the reduction of Federal highway funds.	§§32-6-58,40-2A-7(a)(5); Title 26, United States Code	0
810-5-1-.234	Personalized License Plates	(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 promulgated by the Revenue Commissioner, and as otherwise specified by law.	§§32-6-51, 32-6-64, 32-6-150, 32-6-15, 32-6-1	0
810-5-1-.234	Personalized License Plates	(8) The licensing official will issue, without charge, a sixty (60) day temporary license plate that must be displayed on the motor vehicle in accordance with §32-6-51, Code of Ala. 1975, until the requested personalized license plate is received.	§§32-6-51, 32-6-64, 32-6-150, 32-6-15, 32-6-1	0
810-5-1-.234	Personalized License Plates	(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 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
810-5-1-.238	Registration Of Motor Vehicles Not Subject To Titling.	(2) In order to determine if a motor vehicle not subject to titling may be registered, the license 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
810-5-1-.238	Registration Of Motor Vehicles Not Subject To Titling.	(2)(a) The manufacturer's statement of origin (MSO) or manufacturer's certificate of origin (MCO) 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 that the vehicle is not intended for use on the public roadways and cannot be registered.	§§32-6-51, 32-6-64, 32-6-150, 32-6-15, 32-6-1	0
810-5-1-.238	Registration Of Motor Vehicles Not Subject To Titling.	(4) A motor-driven cycle as defined in §32-1-1.1, Code of Ala. 1975, is exempt from titling; 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 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 attesting to the cycle's engine displacement.	§§32-6-51, 32-6-64, 32-6-150, 32-6-15, 32-6-1	0
810-5-1-.238	Registration Of Motor Vehicles Not Subject To Titling.	(7) All motor vehicles not subject to titling that are eligible to be registered must have proper 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 department.	§§32-6-51, 32-6-64, 32-6-150, 32-6-15, 32-6-1	0
810-5-1-.240	Permanent Trailer License Plates	(1)(d) The term "utility trailer" is defined in §40-12-240 as "A trailer primarily designed to be drawn by a passenger car, pickup truck, or motorcycle, including luggage trailers, folding or 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
810-5-1-.240	Permanent Trailer License Plates	(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 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 credit to the fee for the permanent trailer license plate.	§§32-8-2,40-2A-7(a)(5), 40-12-23, 40-12-240,	0
810-5-1-.240	Permanent Trailer License Plates	(3) Transfer of Ownership. To transfer ownership, the owner must remove and surrender the 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 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 license plate.	§§32-8-2,40-2A-7(a)(5), 40-12-23, 40-12-240,	0
810-5-1-.240	Permanent Trailer License Plates	(4) Registration Receipt. (a) Trailer owners are not required to retain within the vehicle a current 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
810-5-1-.240	Permanent Trailer License Plates	(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 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
810-5-1-.240	Permanent Trailer License Plates	(5) Illegible 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 issuing official an application setting forth the facts that the plate or tag has been lost, mutilated, or destroyed and upon payment of the fee specified by law, a replacement license plate will be issued. See Rule 810-5-1-.229 titled Replacement License Plates and Decals.	§§32-8-2,40-2A-7(a)(5), 40-12-23, 40-12-240,	0
810-5-1-.240	Permanent Trailer License Plates	(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 based in a different county than originally registered and ownership of the vehicle has not changed. See Rule 810-4-1-.03 titled Permanent Trailer Plate Procedures.	§§32-8-2,40-2A-7(a)(5), 40-12-23, 40-12-240,	0
810-5-1-.241	Collegiate License Plates	(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 Section 16-60-81, Code of Ala. 1975. The term "two-year colleges" does not include "technical schools."	§§40-2A-7(a)(5), 32-6-150(d)	0
810-5-1-.243	Registering Pick-Up Trucks For Personal Or Agricultural Use	(3) Exemption. §40-12-248, Code of Ala. 1975, provides that pickup trucks used for agricultural or 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 through the trailer tongue to the pick-up truck shall also not be included in the declared GVW, 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-5-1-.243	Registering Pick-Up Trucks For Personal Or Agricultural Use	(3) NOTE: Agricultural use is defined in paragraphs a. and b. of §41-14-51(1), Code of Ala. 1975. 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 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
810-5-1-.244	Proration Of Motor Vehicle Registration Fees	(4) Pursuant to §40-12-258, Code of Ala. 1975, as a general rule license taxes and registration fees associated with the reregistering of motor vehicles that have been stored in this state and not operated on the public highways shall not be prorated.	§§40-2A-7(a)(5), 40-12-250, 40-12-252, 40-12-254	0
810-5-1-.244	Proration Of Motor Vehicle Registration Fees	(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, and semitrailers, upon the request of a registrant. License issuing officials will 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 permanent license plate registrations.	§§40-2A-7(a)(5), 40-12-250, 40-12-252, 40-12-254	0
810-5-1-.244	Proration Of Motor Vehicle Registration Fees	(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; 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, 40-12-254	0
810-5-1-.244	Proration Of Motor Vehicle Registration Fees	(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 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 Anderson is registering a vintage vehicle pursuant to §40-12-290, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-12-250, 40-12-252, 40-12-254	0
810-5-1-.244	Proration Of Motor Vehicle Registration Fees	(10) Farm trucks and farm truck tractors are 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 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 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 truck tractor (F4), and cotton module plates.	§§40-2A-7(a)(5), 40-12-250, 40-12-252, 40-12-254	0
810-5-1-.244	Proration Of Motor Vehicle Registration Fees	(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 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 may be prorated.	§§40-2A-7(a)(5), 40-12-250, 40-12-252, 40-12-254	0
810-5-1-.245	Operation Of Private Passenger Vehicles By Non-Residents.	(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 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 Member	0
810-5-1-.245	Operation Of Private Passenger Vehicles By Non-Residents.	(2)(a) The 30-day grace period begins on the day the vehicle first enters Alabama. The vehicle 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 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
810-5-1-.245	Operation Of Private Passenger Vehicles By Non-Residents.	(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 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 registered in Alabama within the time frame specified in this rule.	§§40-2A-7(a)(5), 40-12-262; Service Member	0
810-5-1-.245	Operation Of Private Passenger Vehicles By Non-Residents.	(4) In the event the department enters into a motor vehicle registration reciprocity agreement 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
810-5-1-.246	Bill Of Sale, Invoice Or Other Sales Document - Minimum Requirements	(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 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, et seq.).	§§40-2A-7(a)(5), 32-8-3(b)(2), 40-12-260(b)(2)	0
810-5-1-.246	Bill Of Sale, Invoice Or Other Sales Document - Minimum Requirements	(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 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 or transfer of ownership of a motor vehicle not subject to the Alabama Certificate of Title and Antitheft Act.	§§40-2A-7(a)(5), 32-8-3(b)(2), 40-12-260(b)(2)	0
810-5-1-.246	Bill Of Sale, Invoice Or Other Sales Document - Minimum Requirements	(3) As prescribed under Section 40-23-104, Code of Ala. 1975, in order for License Plate Issuing 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
810-5-1-.246	Bill Of Sale, Invoice Or Other Sales Document - Minimum Requirements	(3)(g) If the seller is a licensed retail dealer, the following language shall be printed, stamped or otherwise inscribed in a bold and conspicuous manner on the bill of sale or other sales document: "Penalty of fifteen dollars (\$15) due if vehicle is not registered in the name of the new owner within 20 calendar days" as required under Section 40-12-260 Code of Ala. 1975.	§§40-2A-7(a)(5), 32-8-3(b)(2), 40-12-260(b)(2)	0
810-5-1-.246	Bill Of Sale, Invoice Or Other Sales Document - Minimum Requirements	(4) In lieu of a bill of sale from a licensed retail dealer, the purchaser may provide a sworn affidavit 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 in business or the use thereof is otherwise authorized by the department. In such cases where the 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 item.	§§40-2A-7(a)(5), 32-8-3(b)(2), 40-12-260(b)(2)	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-5-1-.247	Vehicle Identification Number (VIN) Inspections	(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 properly recorded on the application for certificate of title and/or vehicle registration. The physical inspection requirements do not apply to the following:	§§32-8-3(b)(2), 40-2A-7(a)(5), 40-12-240	0
810-5-1-.247	Vehicle Identification Number (VIN) Inspections	(2) Licensing officials may appoint a government official or a law enforcement officer as a deputy for the purpose of inspecting a motor vehicle and completing Form MVT 5-9 Vehicle Inspection 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	0
810-5-1-.247	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
810-5-1-.247	Vehicle Identification Number (VIN) Inspections	(4) The VIN on the vehicle must be compared to the VIN appearing on the ownership documentation to ensure that the correct vehicle is being registered.	§§32-8-3(b)(2), 40-2A-7(a)(5), 40-12-240	0
810-5-1-.400	Performance And Registration Information Systems Management (PRISM) Program Adopted In Alabama	(2) The Department, in administering the International Registration Plan (IRP), shall not issue or 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 responsible for motor carrier safety.	§§32-6-56, 40-2A-7(a)(5)	0
810-5-1-.400	Performance And Registration Information Systems Management (PRISM) Program Adopted In Alabama	(3) The Department, with notice, 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 from operating by a federal or state agency responsible for motor carrier safety.	§§32-6-56, 40-2A-7(a)(5)	0
810-5-1-.400	Performance And Registration Information Systems Management (PRISM) Program Adopted In Alabama	(4) The Department shall reject applications for commercial motor vehicles registrations if the U.S. 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 provided, or if the submitted information does not match information from the federal or state 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 vehicle registrations and license plates.	§§32-6-56, 40-2A-7(a)(5)	0
810-5-1-.400	Performance And Registration Information Systems 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)	0
810-5-1-.400	Performance And Registration Information Systems Management (PRISM) Program Adopted In Alabama	(5)(e) The Department shall indicate on the motor vehicle registration database the suspended or revoked status of commercial motor vehicle registrations.	§§32-6-56, 40-2A-7(a)(5)	0
810-5-1-.400	Performance And Registration Information Systems Management (PRISM) Program Adopted In Alabama	(5)(f) The terms "commercial motor vehicle," "commerce" and "motor carrier" as used in this 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.	§§32-6-56, 40-2A-7(a)(5)	0
810-5-1-.400	Performance And Registration Information Systems Management (PRISM) Program Adopted In Alabama	(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 may appeal to the Alabama Tax Tribunal pursuant to Section 40-2A-8, Code of Ala. 1975. Provided, 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 process, any registrations previously issued by the Department shall be suspended or revoked.	§§32-6-56, 40-2A-7(a)(5)	0
810-5-1-.403	International Registration Plan, Inc., Dues	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 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
810-5-1-.440	International Registration Plan (IRP) License Plates.	(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 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
810-5-1-.440	International Registration Plan (IRP) License Plates.	(5) Payment for IRP registrations must be electronically remitted.	§§32-6-56, 40-2A-7(a)(5)	0
810-5-1-.440	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
810-5-1-.440	International Registration Plan (IRP) License Plates.	(7)(e) A TEAR may not be issued to a renewal vehicle.	§§32-6-56, 40-2A-7(a)(5)	0
810-5-1-.442	Farm And Forest Products License Plates	(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 license plate for the proper weight classification declared by the vehicle owner.	§40-2A-7(a)(5)	0
810-5-1-.442	Farm And Forest Products License Plates	(3)(b) Farm license plates may not be issued to Sport Utility Vehicles (SUVs), since SUVs are	§40-2A-7(a)(5)	0
810-5-1-.442	Farm And Forest Products License Plates	(3)(c) The phrase "for use on his or her farm" limits the use of farm license plates; therefore, 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 hire.	§40-2A-7(a)(5)	0
810-5-1-.442	Farm And Forest Products License Plates	(4) Forest Products License Plate. Trucks owned and used by any person for transporting forest	§40-2A-7(a)(5)	0
810-5-1-.442	Farm And Forest Products License Plates	(5) Registration Fees Based on Gross Vehicle Weight. The registration fees charged for farm or forest products license plates shall be based on the gross vehicle weight of the truck or truck tractor.	§40-2A-7(a)(5)	0
810-5-1-.442	Farm And Forest Products License Plates	(5)(a) Gross vehicle weight is the empty weight of the truck or truck tractor plus the heaviest load 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 be carried.	§40-2A-7(a)(5)	0
810-5-1-.442	Farm And Forest Products License Plates	(6) Tolerance for Gross Vehicle Weight. All scaled weights for trucks or truck tractors properly displaying farm or forest products license plates shall be allowed a tolerance or a margin of error of 10 percent of the true gross axle weights to allow for any climatic conditions.	§40-2A-7(a)(5)	0
810-5-1-.443	Business Operating License For Motor Bus Passenger Carrier Vehicles	(3)(a) A Special Common Carrier of Passengers Business Operating License must be obtained annually by the common carrier of passengers and is a prerequisite to the registration of each motor bus passenger carrier vehicle.	§§40-2A-7(a)(5), 40-12-246, 40-12-246.1, Cha	0
810-5-1-.443	Business Operating License For Motor Bus Passenger Carrier Vehicles	(3)(b) To obtain the business operating license the common carrier of passengers must submit the following to the local license issuing official:	§§40-2A-7(a)(5), 40-12-246, 40-12-246.1, Cha	0
810-5-1-.443	Business Operating License For Motor Bus Passenger Carrier Vehicles	(3)(b)(4) Other evidence the local license issuing official may require to substantiate that licensing requirements are met.	§§40-2A-7(a)(5), 40-12-246, 40-12-246.1, Cha	0
810-5-1-.443	Business Operating License For Motor Bus Passenger Carrier Vehicles	(3)(c) The license and affidavit will be designed by the department and will be contained on one 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 evidence that the Special Common Carrier of Passengers Business Operating License has been obtained.	§§40-2A-7(a)(5), 40-12-246, 40-12-246.1, Cha	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-5-1-.443	Business Operating License For Motor Bus Passenger Carrier Vehicles	(6) Business Operating License Fee for Alabama Registered IRP Carriers. The business operating license fee must be apportioned when calculating the fee due on Alabama registered IRP Special 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 Alabama as a percentage of total fleet mileage. The owner is responsible for providing documentation from the department's Motor Vehicle Division as proof of mileage traveled.	§§40-2A-7(a)(5), 40-12-246, 40-12-246.1, Cha	0
810-5-1-.443	Business Operating License For Motor Bus Passenger Carrier Vehicles	(8) Proration of the Business Operating License Fee. The license fee to be paid for any motor bus passenger carrier, including IRP registrations, either new or used, that may be acquired or first 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 remaining in the license year.	§§40-2A-7(a)(5), 40-12-246, 40-12-246.1, Cha	0
810-5-1-.443	Business Operating License For Motor Bus Passenger Carrier Vehicles	(9) The county licensing official must distribute the fee pursuant §40-12-246.1, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-12-246, 40-12-246.1, Cha	0
810-5-1-.443	Business Operating License For Motor Bus Passenger Carrier Vehicles	(11) Zeros should be placed in the ad valorem start date field of the registration record as 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
810-5-1-.468	Refunds Of Motor Vehicle Registration Fees.	(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 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	0
810-5-1-.468	Refunds Of Motor Vehicle Registration Fees.	(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 which the refund is sought and the reason(s) why the payment of registration fees was erroneous 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
810-5-1-.468	Refunds Of Motor Vehicle Registration Fees.	(6) The decal and/or license plate, and registration receipt for which a refund is being sought must 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 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
810-5-1-.468	Refunds Of Motor Vehicle Registration Fees.	(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 issued under Section 40-12-264 shall not be refunded.	§§32-6-56, 40-2A-7(a)(5), 40-12-23	0
810-5-1-.468	Refunds Of Motor Vehicle Registration Fees.	(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 taken for the refunds as a line item on the Motor Vehicle Report required under Section 40-12-269.	§§32-6-56, 40-2A-7(a)(5), 40-12-23	0
810-5-1-.469	Suspension, Cancellation And/Or Revocation Of Apportioned License Plates And Cab Cards.	(1) The International Registration Plan (IRP) provides that "all plates and cards and reciprocal exemptions are subject to cancellation and revocation in the event of erroneous issuance thereof, or if any fees remain unpaid." Upon determination that a cancellation and revocation should be 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 action and will include appeal rights.	§§32-6-56, 40-2A-7(a)(5)	0
810-5-1-.469	Suspension, Cancellation And/Or Revocation Of Apportioned License Plates And Cab Cards.	(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 from operating by a federal or state agency responsible for motor carrier safety under the Performance and Registration Information Systems Management (PRISM) program.	§§32-6-56, 40-2A-7(a)(5)	0
810-5-1-.469	Suspension, Cancellation And/Or Revocation Of Apportioned License Plates And Cab Cards.	(4) Registrants seeking the registration of a fleet for which no interstate mileage was accumulated 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 the second consecutive year, the registrant will not be allowed to apportionally register the subject vehicle(s) until convincing evidence of planned interstate operation is presented to the Department.	§§32-6-56, 40-2A-7(a)(5)	0
810-5-1-.470	IRP And IFTA Trip Permits	(4) The fee for the IRP trip permit shall be twenty (\$20) dollars. The fee for the IFTA trip permit shall be twenty (\$20) dollars. The fee for the combination IRP/IFTA trip permit shall be forty (\$40) dollars.	§§32-6-56, 40-17-152, 40-17-271	0
810-5-1-.470	IRP And IFTA Trip Permits	(6) The permit must be obtained prior to entering the state and shall be valid for a time period 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
810-5-1-.470	IRP And IFTA Trip Permits	(7) Every trip permit is vehicle specific and shall be carried in the vehicle for which such permit is issued. Trip permits are not transferable. Permits shall be presented upon request or demand of a law enforcement officer.	§§32-6-56, 40-17-152, 40-17-271	0
810-5-1-.470	IRP And IFTA Trip Permits	(9) Operation on the public roads and highways of this state of a vehicle or combination of 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
810-5-1-.471	Alabama Registration Reciprocity Agreements	(6) A complete and current copy of all registration reciprocity agreements shall be maintained for public inspection at the offices of the Alabama Department of Revenue, Motor Vehicle Division.	§§32-6-56, 32-6-65, 40-2A-7(a)(5), 40-12-262	0
810-5-1-.476.01	Enforcement As To Alabama Apportioned Vehicles, License Plates, And Cab Cards.	(2) A current, valid apportioned license plate, assigned by the Department of Revenue, must be 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 renewal month, provided, when the last day of the designated renewal month falls on a Saturday, 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
810-5-1-.476.01	Enforcement As To Alabama 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
810-5-1-.476.01	Enforcement As To Alabama 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
810-5-1-.476.01	Enforcement As To Alabama Apportioned Vehicles, License Plates, And Cab Cards.	(6) Enforcement personnel will inspect the International Registration Plan cab card for verification 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 furnish the apportioned cab card may be subject to arrest and prosecution as provided by Section 40-12-262, Code of Ala. 1975.	§§32-6-56, 32-6-65, 40-2A-7(a)(5), 40-12-262	0
810-5-1-.484	Expiration, Designation, And Renewal Of Registration Of Motor Vehicles	(4) Display of Registration. Registrants may display their newly-issued Alabama license plates on 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 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, 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

**PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE**

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-5-1-.485	Motor Vehicle Record Requests	(1) The Federal Driver's Privacy Protection Act (DPPA) of 1994 requires the department to protect 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 Release and Use of Certain Personal Information from State Motor Vehicle Records as provided under the DPPA and as amended from time to time.	§§32-8-3, 32-8-6, 40-2A-7(a)(5), and Public La	0
810-5-1-.485	Motor Vehicle Record Requests	(3) Under the provisions of the DPPA law, motor vehicle records may be released to an authorized 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 department approval, the requested records will be provided via a Certified Record Response Form (form MV 32-8-6R).	§§32-8-3, 32-8-6, 40-2A-7(a)(5), and Public La	0
810-5-7-.01	Use Of Duplicate Copy Of Application As Permit To Operate Motor Vehicle	Use Of Duplicate Copy Of Application As Permit To Operate Motor Vehicle. Reference: Code of 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 provisions of this Act have been otherwise complied with, shall deliver to the applicant a duplicate copy of his application which will be his authorization to register and license the vehicle in Alabama.	§32-8-3(a)(2)	0
810-5-8-.01	Issuance Of Certificate Of Motor Vehicle Liability Bond, Certificate Of Cash Bond, And Satisfaction Of Judgements.	(1) §32-7A-4, Code of Ala. 1975, provides alternatives to satisfy motor vehicle liability insurance requirements. The motor vehicle may be covered by a motor vehicle liability bond or a deposit of 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 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
810-5-8-.01	Issuance Of Certificate Of Motor Vehicle Liability Bond, Certificate Of Cash Bond, And Satisfaction Of Judgements.	(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 judgment rendered against the principal in the bond or any person responsible for the operation of the principal's motor vehicle with his or her express or implied consent, arising from injury, 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
810-5-8-.01	Issuance Of Certificate Of Motor Vehicle Liability Bond, Certificate Of Cash Bond, And Satisfaction Of Judgements.	(3)(a) The Application For Deposits of Cash Bond Certificate (Form MV-MLI-001) must be 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 paragraph (1) of this rule.	§§40-2A-7(a)(5), 32-7-6, Chapter 7A of Title 3	0
810-5-8-.01	Issuance Of Certificate Of Motor Vehicle Liability Bond, Certificate Of Cash Bond, And Satisfaction Of Judgements.	(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 judgment rendered against the principal in the cash bond, or any person responsible for the operation of the principal's motor vehicle with his or her express or implied consent, arising from 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
810-5-8-.01	Issuance Of Certificate Of Motor Vehicle Liability Bond, Certificate Of Cash Bond, And Satisfaction Of Judgements.	(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 for the officer to ascertain that the registrant or operator is covered under the provisions of 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. 1975.	§§40-2A-7(a)(5), 32-7-6, Chapter 7A of Title 3	0
810-5-8-.06	Mandatory Liability Insurance Registration Suspension, Reinstatement, And Revocation Procedures	(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 authorized to collect Mandatory Liability Insurance (MLI) reinstatement fees. Local licensing officials may not register, renew, or transfer a registration appearing on the list of suspended 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-	0
810-5-8-.06	Mandatory Liability Insurance Registration Suspension, Reinstatement, And Revocation Procedures	(2)(a) If the vehicle was not insured on the insurance verification date, as described in §32-7A-7, Code of Ala. 1975, the registrant must apply to their local licensing official to reinstate the 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. 1975.	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
810-5-8-.06	Mandatory Liability Insurance Registration Suspension, Reinstatement, And Revocation Procedures	(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 by providing evidence of insurance coverage on the insurance verification date in accordance with §32-7A-12, Code of Ala. 1975.	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
810-5-8-.06	Mandatory Liability Insurance Registration Suspension, Reinstatement, And Revocation Procedures	(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 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 substitute for an Alabama Motor Vehicle Registration Tag and Tax Receipt. Any erasures or other 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
810-5-8-.06	Mandatory Liability Insurance Registration Suspension, Reinstatement, And Revocation Procedures	(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 ownership to a spouse or dependent, or to another entity for which the registrant has an ownership interest.	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
810-5-8-.06	Mandatory Liability Insurance Registration Suspension, Reinstatement, And Revocation Procedures	(2)(f) Reinstatement fees collected by local licensing officials less the amount to be retained by the local licensing official as provided by §32-7A-12, Code of Ala. 1975, must be remitted to the State Comptroller on or before the twentieth (20th) day of the month following the month that the reinstatement fees were collected.	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
810-5-8-.06	Mandatory Liability Insurance Registration Suspension, Reinstatement, And Revocation Procedures	(3) Exemption from the Reinstatement Fee. A registrant may claim the stored, inoperable, or otherwise unused exemption from the reinstatement fee, as provided under §§32-7A-5 and 32-7A-11, Code of Ala. 1975, once during a registration period by applying to the local licensing official to 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, unless an extension is granted under paragraph (4), will result in suspension of the registration and require payment of the reinstatement fee.	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
810-5-8-.06	Mandatory Liability Insurance Registration Suspension, Reinstatement, And Revocation Procedures	(3)(a) To claim the exemption prior to a lapse in coverage as provided in §32-7A-5, Code of Ala. 1975, the registrant must surrender the registration and associated license plate to the licensing 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-5-8-.06	Mandatory Liability Insurance Registration Suspension, Reinstatement, And Revocation Procedures	(3)(b) To claim the exemption from the reinstatement fee due to a lapse in coverage, the registrant must surrender the license plate, along with the registration receipt and a completed 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 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
810-5-8-.06	Mandatory Liability Insurance Registration Suspension, Reinstatement, And Revocation Procedures	(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 reinstatement fee, provided the owner complies with the requirements under §32-7A-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
810-5-8-.06	Mandatory Liability Insurance Registration Suspension, Reinstatement, And Revocation Procedures	(3)(d) Registration fees may not be credited or refunded for a license plate surrendered pursuant 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 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
810-5-8-.06	Mandatory Liability Insurance Registration Suspension, Reinstatement, And Revocation Procedures	(3)(e) In the event the vehicle is no longer stored or inoperable, a new registration and license plate must be obtained prior to operating the vehicle. Registration fees will be due; however, no reinstatement fee will be required.	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
810-5-8-.06	Mandatory Liability Insurance Registration Suspension, Reinstatement, And Revocation Procedures	(4)(a)(5) If the licensing office in the county where the vehicle was registered was closed at any time during otherwise normal operating hours within the time period that the registrant was authorized to surrender the license plate, the time period as otherwise provided for in this rule for surrendering the license plate shall extend through the last business day of the subsequent month.	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
810-5-8-.06	Mandatory Liability Insurance Registration Suspension, Reinstatement, And Revocation Procedures	(4)(b) To qualify for an extension of time under this paragraph, within thirty (30) calendar days 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
810-5-8-.06	Mandatory Liability Insurance Registration Suspension, Reinstatement, And Revocation Procedures	(4)(b)(2) Provide sufficient evidence of the claimed good cause event and event end date to the local licensing official. The required documentation to claim the extension must be loaded as evidence to the department's MLI system.	§§32-7A-1, 32-7A-3(b), 32-7A-5, 32-7A-7, 32-	0
810-5-8-.07	Vehicles Exempt From Online Insurance Verification.	(5) Vehicles insured under a blanket or commercial automobile liability insurance policy are not subject to the department insurance verification process; however, every operator of a motor 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
810-5-8-.07	Vehicles Exempt From Online Insurance Verification.	(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 vehicle 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 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
810-5-8-.09	Identification Documentation Required For Registration.	(1) In accordance with §32-7A-17(d), Code of Ala. 1975, all officials authorized by law to issue 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 receipts. For registration renewals, the identifying document is not required.	§§40-2A-7(a)(5), 32-7A-3(a), 32-7A-17(d)	0
810-5-8-.09	Identification Documentation Required For Registration.	(4) License plate issuing officials shall collect and provide one of the following document types 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
810-5-8-.09	Identification Documentation Required For Registration.	(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 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
810-5-9-.03	IFTA License Application	(4) In order for an application for an Alabama IFTA license to be approved, the applicant must 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
810-5-9-.09	International Fuel Tax Agreement (IFTA) Decals.	(3) IFTA decals may not be transferred between licensees or qualified motor vehicles.	§§40-2A-7(a)(5), 40-2A-8, 40-17-150, 40-17-1	0
810-5-9-.09	International Fuel Tax Agreement (IFTA) Decals.	(4) In order for any request for decals to be approved, the licensee must have an account in good standing and not have any delinquent IFTA quarterly fuel use tax returns or outstanding liabilities. Either occurrence will be grounds for rejecting the request.	§§40-2A-7(a)(5), 40-2A-8, 40-17-150, 40-17-1	0
810-5-9-.09	International Fuel Tax Agreement (IFTA) Decals.	(5) All requests for decals must be submitted electronically, unless otherwise authorized by the department.	§§40-2A-7(a)(5), 40-2A-8, 40-17-150, 40-17-1	0
810-5-9-.09	International Fuel Tax Agreement (IFTA) Decals.	(6) In accordance with §41-1-20, Code of Ala. 1975, payments for any taxes, fees, and other obligations that are collected or administered by the department in the amount of seven hundred fifty dollars (\$750.00) or more must be paid electronically.	§§40-2A-7(a)(5), 40-2A-8, 40-17-150, 40-17-1	0
810-5-9-.09	International Fuel Tax Agreement (IFTA) Decals.	(7) All payments for IFTA decal fees that are less than seven hundred fifty dollars (\$750) must be paid either electronically or by using one of the following methods unless otherwise authorized by the department.	§§40-2A-7(a)(5), 40-2A-8, 40-17-150, 40-17-1	0
810-5-9-.09	International Fuel Tax Agreement (IFTA) Decals.	(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 replacement". The decals must have been in transit to the licensee, for at least (2) two weeks before the department will process the decal replacement request.	§§40-2A-7(a)(5), 40-2A-8, 40-17-150, 40-17-1	0
810-5-9-.09	International Fuel Tax Agreement (IFTA) Decals.	(9)(b) Should the missing decals be recovered, the licensee must immediately forward the decals to the department. Failure to forward the decals is a misdemeanor in accordance with §40-17-155, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-2A-8, 40-17-150, 40-17-1	0
810-5-9-.09	International Fuel Tax Agreement (IFTA) Decals.	(11)(c) An Application for License (Form MV: IFTA-1) or a Request for Additional IFTA Decals (Form MV:IFTA-5) must be submitted electronically to the department with the decal fee. Once the application is processed, the account is current (i.e., no delinquent reports or outstanding liabilities), the remittance is received, and the vehicle information is provided, a temporary decal permit will be issued to the licensee.	§§40-2A-7(a)(5), 40-2A-8, 40-17-150, 40-17-1	0
810-5-9-.10	International Fuel Tax Agreement Quarterly Fuel Use Tax Reports.	(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 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 on a Saturday, Sunday, or holiday, the return may be filed on the first work day of the following month without penalty.	§§40-2A-7(a)(5), 41-1-20(b)(2)a, 40-30-4, 40-	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-5-9-.10	International Fuel Tax Agreement Quarterly Fuel Use Tax Reports.	(5) All tax, interest, and penalties due must be included in one payment to the department and in accordance with department rule 810-1-6-.04, must be submitted electronically by ACH methods when so required.	§§40-2A-7(a)(5), 41-1-20(b)(2)a, 40-30-4, 40-	0
810-5-9-.13	Cancellation, Suspension, Or Revocation Of An IFTA License.	(1) A licensee who desires to cancel an IFTA license must do so, in writing, to the Alabama Department of Revenue.	§§40-2A-7(a)(5), 40-17-271(c)	0
810-5-9-.13	Cancellation, Suspension, Or Revocation Of An IFTA License.	(2) The licensee's account must 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
810-5-9-.13	Cancellation, Suspension, Or Revocation Of An IFTA License.	(3) The licensee must surrender the IFTA credentials (i.e., license and decals) to the Department. 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
810-5-9-.13	Cancellation, Suspension, Or Revocation Of An IFTA License.	(7) Upon determination that a revocation should be made, the Department shall give written notice to the licensee in accordance with Section 40-2A-8, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-17-271(c)	0
810-5-12-.01	Application For Master Dealer License	(1) A master dealer license, as required pursuant to §40-12-391, Code of Ala. 1975, entitles a new 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 dealer license must be filed electronically.	§§40-2A-7(a)(5), 40-12-390, 40-12-391, 40-12-	0
810-5-12-.01	Application For Master Dealer License	(1)(a) The application must include, but not be limited to the following information:	§§40-2A-7(a)(5), 40-12-390, 40-12-391, 40-12-	0
810-5-12-.01	Application For Master Dealer License	(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 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
810-5-12-.01	Application For Master Dealer License	(1)(a)(10) The applicant must pay the one hundred and twenty-five-dollar (\$125) application fee(s) as determined under §40-12-392, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-12-390, 40-12-391, 40-12-	0
810-5-12-.01	Application For Master Dealer License	(1)(c) A five-dollar (\$5) fee must be remitted for each supplemental location as provided for in §40-	§§40-2A-7(a)(5), 40-12-390, 40-12-391, 40-12-	0
810-5-12-.01	Application For Master Dealer License	(1)(d) The applicant must provide the following documents in order to complete the application:	§§40-2A-7(a)(5), 40-12-390, 40-12-391, 40-12-	0
810-5-12-.01	Application For Master Dealer License	(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-	0
810-5-12-.01	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
810-5-12-.01	Application For Master Dealer License	(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
810-5-12-.01	Application For Master Dealer License	(1)(h) Each location must adhere to the following requirements:	§§40-2A-7(a)(5), 40-12-390, 40-12-391, 40-12-	0
810-5-12-.01	Application For Master Dealer License	(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-	0
810-5-12-.02	Motor Vehicle Surety Bond	(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 business in Alabama. The amount of the surety bond is fifty thousand dollars (\$50,000).	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12-	0
810-5-12-.02	Motor Vehicle Surety Bond	(3) The following requirements must 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-	0
810-5-12-.02	Motor Vehicle Surety Bond	(3)(a) The bond must be in its original form and not altered or recreated.	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12-	0
810-5-12-.02	Motor Vehicle Surety Bond	(3)(b) The bond must 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
810-5-12-.02	Motor Vehicle Surety Bond	(3)(c) The bond and power of attorney must have the same issue date.	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12-	0
810-5-12-.02	Motor Vehicle Surety Bond	(3)(d) The bond must be signed by the applicant.	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12-	0
810-5-12-.02	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
810-5-12-.02	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
810-5-12-.02	Motor Vehicle Surety Bond	(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 reinstated.	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12-	0
810-5-12-.02	Motor Vehicle Surety Bond	(6) Claimant Procedures for Making a Bond Claim. The following procedures must be followed for making a bond claim with the department:	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12-	0
810-5-12-.02	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
810-5-12-.02	Motor Vehicle Surety Bond	(6)(b) A claimant must 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
810-5-12-.02	Motor Vehicle Surety Bond	(6)(c) A claimant must submit the following items to the department:	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12-	0
810-5-12-.02	Motor Vehicle Surety Bond	(6)(c)(2) A final judgment relating to the complaint in subparagraph (a) above. The certificate or any documents must be signed by the judge.	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12-	0
810-5-12-.02	Motor Vehicle Surety Bond	(7) Filing of Bond Claim with Surety Company. If determined that a violation has occurred, the department shall file a claim with the surety company of record. The maximum amount of the claim filed cannot exceed the value of the bond.	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12-	0
810-5-12-.02	Motor Vehicle Surety Bond	(7)(c) Upon determination that the claim is valid, the surety company must remit payment to the department.	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12-	0
810-5-12-.02	Motor Vehicle Surety Bond	(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 the bond.	§§40-2A-7(a)(5), 40-12-392, 40-12-398, 40-12-	0
810-5-12-.02	Motor Vehicle Surety Bond	(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 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
810-5-12-.03	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:	§§40-2A-7(a)(5), 40-12-392, 40-12-395	0
810-5-12-.03	Application For Off-Site Sales Event	(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
810-5-12-.03	Application For Off-Site Sales Event	(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	0
810-5-12-.04	Revocation Of License	(2) A Notice of Statutory Non-Compliance shall be provided by the department to the licensee	§§40-2A-7(a)(5), 40-2A-8, 40-12-29, 40-12-39	0
810-5-12-.05	Evidence Of Blanket Liability Insurance Coverage For Licensed Motor Vehicle Dealers.	(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 issued in the legal name of an applicant for a motor vehicle master dealer license and evidence of this insurance coverage must be submitted with an application for a motor vehicle master dealer license.	§§40-2A-7(a)(5), 40-12-392(a)	0
810-5-12-.05	Evidence Of Blanket Liability	(2) Each applicant for a motor vehicle master dealer license must provide the following	§§40-2A-7(a)(5), 40-12-392(a)	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-5-12-.05	Evidence Of Blanket Liability Insurance Coverage For Licensed Motor Vehicle Dealers.	(3)(a) Prior to the issuance of a motor vehicle master dealer license, the insurance coverage certified by the applicant pursuant to paragraph 2 must be verified by the insurance company providing coverage for the license year, or its licensed agent, either electronically or by completion and submission of an insurance certification form MVD-1, generated from the department's system.	§§40-2A-7(a)(5), 40-12-392(a)	0
810-5-12-.05	Evidence Of Blanket Liability	(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)	0
810-5-12-.05	Evidence Of Blanket Liability Insurance Coverage For Licensed Motor Vehicle Dealers.	(4) If an applicant for a motor vehicle master dealer license knowingly furnishes an insurance 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 accordance with §40-12-29, Code of Ala. 1975. Further any license issued pursuant to an 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 that the licensee is a designated agent and the license is revoked pursuant to this paragraph, the licensee's designated agent status will also be revoked.	§§40-2A-7(a)(5), 40-12-392(a)	0
810-5-12-.05	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
810-5-12-.06	Buyer's Identification Cards Sales at Salvage Pools or Salvage Disposal Sales	(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 or employees. Each such person must have a separate buyer's identification (BID) card to buy at a salvage pool or salvage disposal sale.	§§40-2A-7(a)(5), 40-12-30, 40-12-421	0
810-5-12-.06	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
810-5-12-.06	Buyer's Identification Cards Sales at Salvage Pools or Salvage Disposal Sales	(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 considered equivalent to the Alabama automotive dismantler and parts recycler license, nor will a license issued by a foreign country or by a state or province of a foreign country be considered equivalent.	§§40-2A-7(a)(5), 40-12-30, 40-12-421	0
810-5-12-.06	Buyer's Identification Cards	(4) Additional Supporting Documentation. The following information must be submitted with the	§§40-2A-7(a)(5), 40-12-30, 40-12-421	0
810-5-12-.06	Buyer's Identification Cards Sales at Salvage Pools or Salvage Disposal Sales	(6) BID Card Verification. Buyers must provide BID cards and state-issued identification cards to be eligible to bid on or buy motor vehicles at a salvage pool or salvage disposal sale. BID cards may be verified electronically through the department's online portal.	§§40-2A-7(a)(5), 40-12-30, 40-12-421	0
810-5-12-.06	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
810-5-12-.06	Buyer's Identification Cards Sales at Salvage Pools or Salvage Disposal Sales	(7)(e) Any changes (i.e. business entity, eligible applicant, address, telephone number) must be 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	0
810-5-12-.07	Application For Motor Vehicle	(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
810-5-12-.07	Application For Motor Vehicle Wholesale Auction License.	(2) Licenses must be renewed on October 1 each year and thirty (30) days of grace shall be allowed without penalty. After thirty (30) days, a penalty of fifteen percent (15%) of the license amount as provided in §40-12-447, Code of Ala. 1975 shall be applied.	§§40-2A-7(a)(5), 40-12-446, 40-12-447, 40-12-	0
810-5-12-.07	Application For Motor Vehicle	(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-	0
810-5-12-.07	Application For Motor Vehicle Wholesale Auction License.	(3)(a) The records and reporting information must include, but not be limited to the following:	§§40-2A-7(a)(5), 40-12-446, 40-12-447, 40-12-	0
810-5-75-.03	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
810-5-75-.03	Issuance Of A Certificate Of Title For An Imported Vehicle	(2) An application for an Alabama certificate of title for such an imported vehicle must be accompanied by the following documents prior to titling in Alabama:	§§32-8-3(b)(2), 40-2A-7(a)(5)	0
810-5-75-.03	Issuance Of A Certificate Of	(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)	0
810-5-75-.09	Transfer Of Title For A Vehicle From A Deceased Owner.	(1)(b) A copy of the death certificate for the person reflected as the owner on the form. When transferring ownership, the next of kin must complete the assignment of the certificate of title as 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
810-5-75-.09	Transfer Of Title For A Vehicle	(2) When an owner of a motor vehicle becomes deceased and the estate has been or will be	§§32-8-3(a)(2), 32-8-6, 40-2A-7(a)(5)	0
810-5-75-.09	Transfer Of Title For A Vehicle From A Deceased Owner.	(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 procedures in paragraphs (1) or (2) above depending on whether or not the estate will be probated.	§§32-8-3(a)(2), 32-8-6, 40-2A-7(a)(5)	0
810-5-75-.14	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
810-5-75-.14	Involuntary Transfer By Operation Of Law	(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 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
810-5-75-.14	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
810-5-75-.14	Involuntary Transfer By Operation Of Law	(5) A person holding a certificate of title whose interest in the vehicle or manufactured home has 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 the certificate; and the action of the department in issuing a new certificate of title is not 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
810-5-75-.15	Application For Replacement	(1) If a certificate of title is lost, stolen, mutilated, indecipherable, or destroyed, the first	§§32-8-3, 32-8-43, 32-20-29, 40-2A-7(a)(5)	0
810-5-75-.15	Application For Replacement Certificate Of Title.	(1)(a) The following supporting documents and fee must be submitted to the department for processing:	§§32-8-3, 32-8-43, 32-20-29, 40-2A-7(a)(5)	0
810-5-75-.15	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
810-5-75-.15	Application For Replacement Certificate Of Title.	(4) Authorized employees of the department may correct information provided on the application when the information provided is in error and does not match department records for the vehicle. All corrections must be proved necessary by department records.	§§32-8-3, 32-8-43, 32-20-29, 40-2A-7(a)(5)	0
810-5-75-.15	Application For Replacement	(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)	0
810-5-75-.17	Repossessed Motor Vehicle Or Manufactured Home	(1) If a motor vehicle or manufactured home that is subject to titling is repossessed by a lienholder, the following procedures must be followed:	§§32-8-3(b)(3), 32-8-62, 32-20-3(b)(3), 32-20-	0
810-5-75-.17	Repossessed Motor Vehicle Or Manufactured Home	(1)(a) For a motor vehicle or manufactured home in Alabama, Form MVT 15-1, Repossessed Motor 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
810-5-75-.17	Repossessed Motor Vehicle Or Manufactured Home	(1)(b) For a motor vehicle or manufactured home outside of Alabama, an equivalent out-of-state motor vehicle or manufactured home repossession affidavit must accompany the properly assigned certificate of title.	§§32-8-3(b)(2), 32-8-36, 32-8-61, 32-8-64, 32-	0
810-5-75-.17	Repossessed Motor Vehicle Or Manufactured Home	(2) A lienholder that repossesses a motor vehicle or manufactured home without recording their 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 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
810-5-75-.21	Lien Or Security Interest Releases And Continuous Perfection Of Lien Or Security Interests.	(1)(c) Providing a lien release on the lienholder's letterhead. This lien release must accompany the certificate of title or application for replacement certificate of title and must contain the following information:	§§32-8-3(b)(2), 32-8-36, 32-8-61, 32-8-64, 32-	0
810-5-75-.21	Lien Or Security Interest Releases And Continuous Perfection Of Lien Or Security Interests.	(1)(c)(1) The lien release must 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-5-75-.21	Lien Or Security Interest Releases And Continuous Perfection Of Lien Or Security Interests.	(1)(c)(2) The lien release must provide the name of the owner(s) with whom the lienholder held a security agreement.	§§32-8-3(b)(2), 32-8-36, 32-8-61, 32-8-64, 32-	0
810-5-75-.21	Lien Or Security Interest Releases And Continuous Perfection Of Lien Or Security Interests.	(1)(c)(3) The lien release must state clearly that the lien has been released and show the date of release, and	§§32-8-3(b)(2), 32-8-36, 32-8-61, 32-8-64, 32-	0
810-5-75-.21	Lien Or Security Interest	(1)(c)(4) The lien release must be signed by an authorized representative of the recorded	§§32-8-3(b)(2), 32-8-36, 32-8-61, 32-8-64, 32-	0
810-5-75-.21	Lien Or Security Interest Releases And Continuous Perfection Of Lien Or Security Interests.	(2)(a) §32-8-64.1, Code of Ala. 1975, provides that any lien or security interest must be considered satisfied and a release is not required after 12 years from the date of the security agreement as recorded on the certificate of title for a motor vehicle other than a travel trailer, manufactured home, or vehicle that weighs more than 12,000 pounds gross vehicle weight.	§§32-8-3(b)(2), 32-8-36, 32-8-61, 32-8-64, 32-	0
810-5-75-.21	Lien Or Security Interest Releases And Continuous Perfection Of Lien Or Security Interests.	(2)(b) §32-8-64.2, Code of Ala. 1975, provides that any lien or security interest must be considered satisfied and a lien release is not required after 4 years from the date of the security agreement as recorded on the certificate of title for a vehicle that is 12 or more model years old, other than a travel trailer, manufactured home, or vehicle that weighs more than 12,000 pounds gross vehicle weight.	§§32-8-3(b)(2), 32-8-36, 32-8-61, 32-8-64, 32-	0
810-5-75-.21	Lien Or Security Interest Releases And Continuous 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 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.	§§32-8-3(b)(2), 32-8-36, 32-8-61, 32-8-64, 32-	0
810-5-75-.24	Lien(s) To Be Recorded	(1)(a) If the lienholder is a designated agent of the department or can qualify as a designated	§§32-8-3(b)(2), 32-8-61, 40-2A-7(a)(5)	0
810-5-75-.24	Lien(s) To Be Recorded (Security Interest Created By Owner) Assignment And Transfer Of Lien by Lienholder.	(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 form MVT 20-1, Application for Certificate of Title of Record or Transfer a Lien, must be completed. Form MVT 20-1 can only be used when the current certificate of title is an Alabama title and there is no change in ownership of the vehicle in conjunction with the recording of the new lien.	§§32-8-3(b)(2), 32-8-61, 40-2A-7(a)(5)	0
810-5-75-.24	Lien(s) To Be Recorded (Security Interest Created By Owner) Assignment And Transfer Of Lien by Lienholder.	(1)(c) Forms MVT 5-1E, and MVT 20-1 must be completed legibly and in their entirety. Form MVT 5-1E must be signed and dated by the designated agent and owner(s). Form MVT 20-1 must be signed by the lienholder and owner(s).	§§32-8-3(b)(2), 32-8-61, 40-2A-7(a)(5)	0
810-5-75-.24	Lien(s) To Be Recorded (Security Interest Created By Owner) Assignment And Transfer Of Lien by Lienholder.	(2) The lienholder or designated agent must immediately deliver the application, Alabama certificate of title, supporting documents, and fee, as provided for in §32-8-6 or 32-20-4, Code of Ala. 1975, to the department.	§§32-8-3(b)(2), 32-8-61, 40-2A-7(a)(5)	0
810-5-75-.24	Lien(s) To Be Recorded	(3)(b) Once the application (Forms MVT 5-1E or MVT 20-1) has been signed and dated, it must be	§§32-8-3(b)(2), 32-8-61, 40-2A-7(a)(5)	0
810-5-75-.24	Lien(s) To Be Recorded (Security Interest Created By Owner) Assignment And Transfer Of Lien by Lienholder.	(3)(c) The first lienholder must immediately deliver the application, Alabama certificate of title, any supporting documents, and fee as provided for in §32-8-6, Code of Ala. 1975, to the department.	§§32-8-3(b)(2), 32-8-61, 40-2A-7(a)(5)	0
810-5-75-.24	Lien(s) To Be Recorded (Security Interest Created By Owner) Assignment And Transfer Of Lien by Lienholder.	(4)(a) In the event the lienholder needs to transfer a lien to another lienholder and there is no transfer of ownership, form MVT 20-1 must be completed regardless of whether the lienholder is a designated agent.	§§32-8-3(b)(2), 32-8-61, 40-2A-7(a)(5)	0
810-5-75-.27	First Title For A Vehicle Reconstructed With A Glider Kit.	(2) The following documents must accompany the application for certificate of title along with applicable fees provided in §32-8-6, Code of Ala. 1975:	§§40-2A-7(a)(5), 32-8-3(b)(2), 32-8-35(c), 32-	0
810-5-75-.27	First Title For A Vehicle	(2)(d) If the power train was obtained from a vehicle that was not owned by the applicant, a bill-of	§§40-2A-7(a)(5), 32-8-3(b)(2), 32-8-35(c), 32-	0
810-5-75-.27	First Title For A Vehicle Reconstructed With A Glider Kit.	(3) The application for certificate of title must include the VIN, year, make, and model of the vehicle shown on the MCO issued for the glider kit.	§§40-2A-7(a)(5), 32-8-3(b)(2), 32-8-35(c), 32-	0
810-5-75-.27	First Title For A Vehicle Reconstructed With A Glider Kit.	(4) Any vehicle constructed with a glider kit must have the certificate of title branded with the notation "RECONSTRUCTED." Such brand must be carried forward to any subsequent certificate of title issued for the vehicle.	§§40-2A-7(a)(5), 32-8-3(b)(2), 32-8-35(c), 32-	0
810-5-75-.28	Application For Certificate Of Title To A Rebuilt Vehicle.	(2) All designated agents of the department who are licensed dealers must make application utilizing the Alabama Title System.	§§32-8-3, 32-8-87, 40-2A-7(a)(5)	0
810-5-75-.28	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)(5)	0
810-5-75-.29	Title For A Motor Vehicle Or Manufactured Home Obtained From The United States Government.	(1) When a motor vehicle or manufactured home is obtained from the United States Government the designated agent must complete the following procedures:	§§32-8-3, 32-8-6, 32-8-35, 32-8-3, 32-20-4	0
810-5-75-.29	Title For A Motor Vehicle Or Manufactured Home Obtained From The United States Government.	(3) Every purchaser of a government vehicle, with the exception of licensed dealers, must make application for certificate of title in the purchaser's name.	§§32-8-3, 32-8-6, 32-8-35, 32-8-3, 32-20-4	0
810-5-75-.34	Title Obtained Under Surety Bond	(1) If the department is not satisfied as to the ownership of the vehicle or manufactured home, or 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 vehicle or manufactured home, to be completed by the applicant(s) and the insurance company issuing the surety bond.	§§40-2A-7(a)(5), 32-8-1 through 32-8-88, 32-	0
810-5-75-.34	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 32-8-88, 32-	0
810-5-75-.34	Title Obtained Under Surety Bond	(3) Upon completion of form MVT 10-1, the applicant(s) must complete form MVT 5-1E 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 32-8-88, 32-	0
810-5-75-.34	Title Obtained Under Surety Bond	(4)(a) Form MVT 10-1 must be properly completed by applicant(s) and an insurance company licensed to issue surety bonds in the state.	§§40-2A-7(a)(5), 32-8-1 through 32-8-88, 32-	0
810-5-75-.34	Title Obtained Under Surety Bond	(4)(b) The certificate of title surety bond must be signed by a representative of the surety company and include a power of attorney, for each representative authorized to sign on behalf of the surety company.	§§40-2A-7(a)(5), 32-8-1 through 32-8-88, 32-	0
810-5-75-.34	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 32-8-88, 32-	0
810-5-75-.34	Title Obtained Under Surety Bond	(9) When the owner(s) of a vehicle deemed "salvage", applies for a certificate of title under surety bond, the bond amount must be:	§§40-2A-7(a)(5), 32-8-1 through 32-8-88, 32-	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-5-75-.36	Responsibilities Of Designated Agents	(1) Designated agents are required to utilize the department's online title system to generate and 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 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
810-5-75-.36	Responsibilities Of Designated Agents	(2) Designated agents must submit the fees required under §32-8-6 or §32-20-4, Code of Ala. 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
810-5-75-.36	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
810-5-75-.36	Responsibilities Of Designated Agents	(3) Designated agents must verify that information provided on supporting documents 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 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 applicant claims ownership of the motor vehicle or manufactured home.	§§40-2A-7(a)(5), Chapter 8 of Title 32, 32-20-	0
810-5-75-.36	Responsibilities Of Designated Agents	(6) Dealers are prohibited 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
810-5-75-.38	Dealer Reassignment Supplement	(1) Dealer Reassignment Supplement (Form MVT 8-3) must be used by a licensed Alabama dealer 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 present to re-assign ownership.	§§32-8-45, 40-2A-7(a)(5)	0
810-5-75-.38	Dealer Reassignment Supplement	(2) The Dealer Reassignment Supplement (Form MVT 8-3) must accompany the title or 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 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
810-5-75-.39	Corrections To Title Documents	(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, 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 altered document.	§§32-8-3, 32-20-3, 40-2A-7(a)(5)	0
810-5-75-.39	Corrections To Title Documents	(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 assignment.	§§32-8-3, 32-20-3, 40-2A-7(a)(5)	0
810-5-75-.39	Corrections To Title Documents	(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 application for a new certificate of title through a designated agent.	§§32-8-3, 32-20-3, 40-2A-7(a)(5)	0
810-5-75-.40	Requirements For Names And Signatures On Title Applications, Title Assignments, And Motor Vehicle Registrations.	(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 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 application. Two (2) owners joined by the conjunction "or" or "and/or" have joint tenancy 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
810-5-75-.40	Requirements For Names And Signatures On Title Applications, Title Assignments, And Motor Vehicle Registrations.	(2) Application and Assignment of Title – General. The name of the owner(s) to be shown on the 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 Ala. 1975. Variances in the owner's first name, or the inclusion or omission of a title, middle name 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 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 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
810-5-75-.40	Requirements For Names And Signatures On Title Applications, Title Assignments, And Motor Vehicle Registrations.	(3)(a) Vehicle Registration Information. The current legal name(s) of the owner(s) or operator(s) shown on the Alabama application for certificate of title and Alabama certificate of title must be 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
810-5-75-.40	Requirements For Names And Signatures On Title Applications, Title Assignments, And Motor Vehicle Registrations.	(3)(b) If the current legal name of the owner or operator has changed, and the certificate of title is issued by another state and is being held by a lienholder, and the vehicle is not required to be 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
810-5-75-.40	Requirements For Names And Signatures On Title Applications, Title Assignments, And Motor Vehicle Registrations.	(4) Electronic Signatures. Except as otherwise provided in this paragraph, in lieu of handprinted 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 not submit a document with an electronic signature when a handwritten signature is required with the document by federal or state law. If an electronic signature is provided on an Alabama 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 with the Federal Truth-in-Mileage Act of 1986 (as amended) and the rules of the National Highway Traffic Safety Administration.	§§40-2A-7(a)(5), 32-8-3(a)(2), 32-8-31, 32-8-3	0
810-5-75-.42	Designated Agent Records	(1) In accordance with §§32-8-45, 40-12-399, Code of Ala. 1975, every licensed dealer must 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 business hours.	§§32-8-3(b)(2), 32-8-45, 40-2A-7(a)(5), 32-8-3	0
810-5-75-.42	Designated Agent Records	(2) Records must include the following information:	§§32-8-3(b)(2), 32-8-45, 40-2A-7(a)(5), 32-8-3	0
810-5-75-.42	Designated Agent Records	(3) The department may require designated agents or if applicable, their contracted Title Service 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 submitted electronically, the following requirements will apply:	§§32-8-3(b)(2), 32-8-45, 40-2A-7(a)(5), 32-8-3	0
810-5-75-.42	Designated Agent Records	(3)(a) The word "SURRENDERED" must be stamped or printed in bold type across the front of the certificate of title. The designated agent must maintain title documents as provided in paragraph (1) of this rule.	§§32-8-3(b)(2), 32-8-45, 40-2A-7(a)(5), 32-8-3	0
810-5-75-.42	Designated Agent Records	(3)(b) The original title application and supporting documents must be securely maintained by the designated agent for at least six (6) months from the date of the electronic submission of the documents.	§§32-8-3(b)(2), 32-8-45, 40-2A-7(a)(5), 32-8-3	0
810-5-75-.42	Designated Agent Records	(3)(c) An electronic copy of the title application and supporting documents must be maintained by the designated agent for at least five years from the date of the electronic submission of the documents.	§§32-8-3(b)(2), 32-8-45, 40-2A-7(a)(5), 32-8-3	0

PHASE I ADMINISTRATIVE RULE INVENTORY
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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-5-75-.42	Designated Agent Records	(4) Designated agents or if applicable, their contracted Title Service Providers must secure all 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 initial reporting.	§§32-8-3(b)(2),32-8-45, 40-2A-7(a)(5), 32-8-3	0
810-5-75-.42	Designated Agent Records	(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 U.S.C. §2721.	§§32-8-3(b)(2),32-8-45, 40-2A-7(a)(5), 32-8-3	0
810-5-75-.42	Designated Agent Records	(6) Designated agents or if applicable, their contracted Title Service Providers must 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
810-5-75-.42	Designated Agent Records	(6)(a) All paper documents containing confidential or sensitive information that need to be 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 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
810-5-75-.42	Designated Agent Records	(6)(b) All other media must 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
810-5-75-.42	Designated Agent Records	(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 MUST be wiped when returning to stock to ensure that the old data is erased.	§§32-8-3(b)(2),32-8-45, 40-2A-7(a)(5), 32-8-3	0
810-5-75-.47	Application For Certificate Of Title Under The Motor Vehicle Lemon Law (Manufacturer Buyback)	(1) If a motor vehicle has been returned to the manufacturer under the provisions of the Motor Vehicle Lemon Law as codified in Chapter 20A of Title 8, Code of Ala. 1975, or a similar statute of 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	0
810-5-75-.47	Application For Certificate Of Title Under The Motor Vehicle Lemon Law (Manufacturer Buyback)	(3) Pursuant to §8-20A-4, Code of Ala. 1975, the brand "THIS VEHICLE WAS RETURNED TO THE 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 certificate of title when an out of state title with a lemon law or similar brand accompanies an 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
810-5-75-.47	Application For Certificate Of Title Under The Motor Vehicle Lemon Law (Manufacturer Buyback)	(4) The department may authorize designated agents and titled owners to electronically submit title applications and supporting documents in a manner as prescribed by the department in lieu of delivering the original documents to the department.	§§8-20A-1, 8-20A-4, 8-20A-6, 32-8-6	0
810-5-75-.48	"Junk," "Parts Only" And "Scrap" Motor Vehicles.	(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 or recycling it into metallic scrap for remelting must :	§§32-8-2, 32-8-3(b)(3), 32-8-87, 40-2A-7(a)(5)	0
810-5-75-.48	"Junk," "Parts Only" And "Scrap" Motor Vehicles.	(2)(b) If a motor vehicle being dismantled, crushed, or recycled into metallic scrap for remelting 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 authorized agent of the owner has not obtained a title in his or her name. Original signed documents must be maintained for a period of not less than five years.	§§32-8-2, 32-8-3(b)(3), 32-8-87, 40-2A-7(a)(5)	0
810-5-75-.48	"Junk," "Parts Only" And "Scrap" Motor Vehicles.	(3)(a) An automotive dismantler and parts recycler, or secondary metals recycler, located outside of Alabama, who acquires a motor vehicle and the properly assigned Alabama certificate of title 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 department's SCRAP portal 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
810-5-75-.48	"Junk," "Parts Only" And "Scrap" Motor Vehicles.	(3)(b) Any person, as defined in §32-8-2, Code of Ala. 1975, located outside of this state not registered pursuant to paragraph (3)(a) may submit a Notice of Junk, Parts Only, or Scrap Vehicle (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
810-5-75-.52	Designated Agent Appointments	(1) The following entities, if legally authorized to do business in Alabama, may apply to become designated agents of the department:	§§40-2A-7(a)(5), Chapter 8 of Title 32, 32-20-	0
810-5-75-.52	Designated Agent Appointments	(2) The Department may appoint third parties (e.g. law firms) as its designated agents under §32-20-22, 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
810-5-75-.52	Designated Agent Appointments	(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 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
810-5-75-.52	Designated Agent Appointments	(4) Designated agents that qualify under both §32-8-34 and §32-20-22 may have only one 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
810-5-75-.52	Designated Agent Appointments	(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 continue to operate as a designated agent of the department until their designated agent status is cancelled or revoked.	§§40-2A-7(a)(5), Chapter 8 of Title 32, 32-20-	0
810-5-75-.52.01	Title Service Provide	(1) A title service provider, as defined in §32-8-2, Code of Ala. 1975, may be authorized to act as 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	0
810-5-75-.52.01	Title Service Provide	(1)(a) Application. The title service provider must complete Form MVT 4-6 Application for Title Service Provider.	§§32-8-2, 32-8-3, 32-8-34, 40-2A-7(a)(5), 40-1	0
810-5-75-.52.01	Title Service Provide	(1)(b) Memorandum of Agreement. The title service provider must execute a Memorandum of 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
810-5-75-.52.01	Title Service Provide	(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 be in favor of any person who recovers any judgment 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.	§§32-8-2, 32-8-3, 32-8-34, 40-2A-7(a)(5), 40-1	0
810-5-75-.52.01	Title Service Provide	(1)(d) Power of Attorney. Title service providers must have a signed Power of Attorney (MVT 5-13) 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.	§§32-8-2, 32-8-3, 32-8-34, 40-2A-7(a)(5), 40-1	0
810-5-75-.52.01	Title Service Provide	(1)(e) Required Classes. The title service provider must complete the department's designated agent classes.	§§32-8-2, 32-8-3, 32-8-34, 40-2A-7(a)(5), 40-1	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-5-75-.52.01	Title Service Provide	(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 for which it has a current power of attorney.	§§32-8-2, 32-8-3, 32-8-34, 40-2A-7(a)(5), 40-1	0
810-5-75-.52.01	Title Service Provide	(2) An authorized title service provider may act as an agent on behalf of a lienholder who appears on a certificate of title provided, however, that the services performed on behalf of the lienholder may not exceed those that the lienholder could perform on its own.	§§32-8-2, 32-8-3, 32-8-34, 40-2A-7(a)(5), 40-1	0
810-5-75-.52.01	Title Service Provide	(3) The department may deny the application or revoke the authority of a title service provider if the title service provider fails to faithfully perform the duties under Chapter 8 of Title 32, Code of 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
810-5-75-.53	Application For Certificate Of Title Leased Vehicles.	(1) A leasing company that leases a motor vehicle based in Alabama and required to be titled in 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 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 designated for Alabama Operator (lessee).	§§32-8-1 through 32-8-88; 40-2A-7(a)(5)	0
810-5-75-.53	Application For Certificate Of Title Leased Vehicles.	(3) Designated agents must complete an application for Certificate of Title as prescribed in Administrative Rule 810-5-75-.36 titled Responsibilities Of Designated Agents. Application must be properly completed and signed by the designated agent and owner (lessor) or attorney-in-fact of owner (lessor).	§§32-8-1 through 32-8-88; 40-2A-7(a)(5)	0
810-5-75-.54	Application For Certificate Of Title For A Stolen Unrecovered Vehicle.	(1) When a settlement has occurred between an insurance company and the insured for a vehicle that has been reported as stolen in this state, the insurance company may make application for 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
810-5-75-.54	Application For Certificate Of Title For A Stolen Unrecovered Vehicle.	(3) Upon recovery of the vehicle, the insurance company must electronically update the title 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 in the name of the insurance company. The insurance company must also disclose whether the 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 updated mailing address where the certificate of title will be mailed.	§§32-8-1 through 32-8-88; 40-2A-7(a)(5)	0
810-5-75-.54	Application For Certificate Of Title For A Stolen Unrecovered Vehicle.	(4) Upon receipt of the disclosure from the insurance company, the department shall issue a certificate of title in paper form, unless otherwise issued electronically, in the name of the insurance company.	§§32-8-1 through 32-8-88; 40-2A-7(a)(5)	0
810-5-75-.55	Motor Vehicle Inspection Requirements For Certificates Of Title And Continuation Of Brands.	(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 officer, must verify the VIN, make, year, model, and color of the vehicle by completing and signing Vehicle Inspection Form MVT 5-9.	§§32-6-56, 32-8-3, 32-8-5, 32-8-32, 40-2A-7(a)	0
810-5-75-.55	Motor Vehicle Inspection Requirements For Certificates Of Title And Continuation Of Brands.	(4) The application for first Alabama certificate of title and application for certificate of title involving a transfer must 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
810-5-75-.55	Motor Vehicle Inspection Requirements For Certificates Of Title And Continuation Of Brands.	(5) Continuation of Brands. Any and all brands which appear on certificates of title issued by other jurisdictions to disclose a pertinent fact about a vehicle or its ownership and surrendered to this state may be continued on certificates of title issued in this state.	§§32-6-56, 32-8-3, 32-8-5, 32-8-32, 40-2A-7(a)	0
810-5-75-.57	Application For Salvage Certificate Of Title And Insurance Non-Total Loss Assignment Of Certificate Of Title	(1) When a motor vehicle subject to titling is considered a total loss as defined in §32-8-87, Code of Ala. 1975, it will be the responsibility of the owner or any person acquiring ownership (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, Code of Ala. 1975, the salvage or total loss must occur in Alabama for an Alabama salvage 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 salvage certificate of title.	§§32-8-1 through 32-8-88	0
810-5-75-.57	Application For Salvage Certificate Of Title And Insurance Non-Total Loss Assignment Of Certificate Of Title	(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 title and the vehicle being reported as salvage. If a discrepancy in the VIN is found, the owner in 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
810-5-75-.57	Application For Salvage Certificate Of Title And Insurance Non-Total Loss Assignment Of Certificate Of Title	(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 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 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 and state where the total loss occurred and whether the vehicle was declared a total loss due, in part, to water damage.	§§32-8-1 through 32-8-88	0
810-5-75-.57	Application For Salvage Certificate Of Title And Insurance Non-Total Loss Assignment Of Certificate Of Title	(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 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 and state where the total loss occurred and whether the vehicle was declared a total loss due, in part, to water damage. The authorized representative must also disclose whether the insurance company is making application for a salvage certificate of title, or the owner is retaining the salvage on the vehicle on the MVT 41-1.	§§32-8-1 through 32-8-88	0
810-5-75-.57	Application For Salvage Certificate Of Title And Insurance Non-Total Loss Assignment Of Certificate Of Title	(1)(d) When a monetary settlement is paid on a damaged vehicle and the damage to the vehicle is greater than or equal to 75 percent of the fair retail value of the vehicle prior to the damage, the 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, including automated data base, of a nationally recognized compilation of retail values, such as, 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 presents a fair and representative retail value of the vehicle within the state of Alabama.	§§32-8-1 through 32-8-88	0
810-5-75-.57	Application For Salvage Certificate Of Title And Insurance Non-Total Loss Assignment Of Certificate Of Title	(2) The supporting documents which must accompany the MVT 41-1 are as follows:	§§32-8-1 through 32-8-88	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-5-75-.57	Application For Salvage Certificate Of Title And Insurance Non-Total Loss Assignment Of Certificate Of Title	(5) Insurance companies who acquire ownership of non-total loss vehicles shall acquire a properly assigned certificate of title from the owner (insured) to the insurance company, and shall 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 dealer" to their transferee.	§§32-8-1 through 32-8-88	0
810-5-75-.57	Application For Salvage Certificate Of Title And Insurance Non-Total Loss Assignment Of Certificate Of Title	NOTE: Automotive dismantlers and scrap metal processors acquiring a total loss vehicle for the purpose of recycling into metallic scrap for remelting purposes are not required to obtain a salvage certificate of title and must utilize the department's SCRAP portal to report the vehicle as "junk".	§§32-8-1 through 32-8-88	0
810-5-75-.58	Titling Of Multistate Vehicles	When titling a vehicle built in two (2) or more stages, where two(2) or more manufacturer's 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 both the chassis and the body.	§§32-8-3(a)(2), 40-2A-7(a)(5)	0
810-5-75-.59	Application For Assigned Vehicle Identification Numbers (VIN).	(1) Application and Supporting Documentation. Along with submitting the fee provided under §32-8-6, 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 mandatorily obligated to fill out an Application for Alabama Assigned VIN (Form MVT 26-3) must provide the following supporting documents:	§§32-8-1 thru 32-8-88, 40-2A-7(a)(5)	0
810-5-75-.59	Application For Assigned Vehicle Identification Numbers (VIN).	(1)(a)(2) Bill-of-sale (BOS) listing the VIN for the major component parts as defined in paragraph (2) of this rule. However, if the major component part was manufactured without a VIN being affixed by the manufacturer, the BOS must describe the part rather than identifying it by VIN.	§§32-8-1 thru 32-8-88, 40-2A-7(a)(5)	0
810-5-75-.59	Application For Assigned Vehicle Identification Numbers (VIN).	(1)(b)(1) Outstanding certificate of title for the chassis or frame if the vehicle was required to be titled in Alabama or copy of the most recent registration receipt in the applicant's name if the vehicle was not required to be titled in Alabama. If the chassis or frame was obtained from a 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
810-5-75-.59	Application For Assigned Vehicle Identification Numbers (VIN).	(1)(b)(2) BOS listing the VIN for any major component parts, as defined in paragraph (2) of this 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 being affixed by the manufacturer, the BOS must describe the part rather than identifying it by VIN.	§§32-8-1 thru 32-8-88, 40-2A-7(a)(5)	0
810-5-75-.59	Application For Assigned Vehicle Identification Numbers (VIN).	(1)(b)(2) NOTE: The VIN to be shown on the form MVT 26-3 <u>must</u> be the VIN of the motor vehicle from which the chassis or frame was removed.	§§32-8-1 thru 32-8-88, 40-2A-7(a)(5)	0
810-5-75-.59	Application For Assigned Vehicle Identification Numbers (VIN).	(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 Alabama. When completing the form MVT 26-3, the applicant must provide the following supporting documents:	§§32-8-1 thru 32-8-88, 40-2A-7(a)(5)	0
810-5-75-.60	Revocation Of Authority To Act As Designated Agent Or Title Service Provider.	(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 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) calendar days from the date of the notice either refuting the alleged non-compliance, or detailing the action taken to correct the area or areas of non-compliance.	§§32-8-3, 32-20-3,32-20-8, 40-2A-7(a)(5), 40-	0
810-5-75-.60	Revocation Of Authority To Act As Designated Agent Or Title Service Provider.	(3) Upon revocation, the designated agent will be required to immediately deliver to the 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 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. 1975.	§§32-8-3, 32-20-3,32-20-8, 40-2A-7(a)(5), 40-	0
810-5-75-.60	Revocation Of Authority To Act As Designated Agent Or Title Service Provider.	(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, has made application to be appointed as a designated agent or title service provider of the department under a different company name, or entity status, the department shall have grounds to deny the company's application.	§§32-8-3, 32-20-3,32-20-8, 40-2A-7(a)(5), 40-	0
810-5-75-.61	Remittance Of Fees By Designated Agents	(1) Any fee required under Chapters 8 and 20 of Title 32, Code of Ala. 1975, <u>must</u> be submitted to the department by a designated agent by Automated Clearing House ACH debit transaction or credit card payment.	§§40-2A-7(a)(5), Title 32 Chapters 8 and 20	0
810-5-75-.61	Remittance Of Fees By Designated Agents	(2) The department will maintain a record of all dishonored payments received from a designated 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 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 designated agent.	§§40-2A-7(a)(5), Title 32 Chapters 8 and 20	0
810-5-75-.63	Transactions Requiring A Secure Powers Of Attorney.	(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 utilized, all signatures and printed names (both the transferor and transferee) must be original on all parts of the secure power of attorney.	§§40-2A-7(a)(5),40-2A-10, 32-8-3(a)(2); Feder	0
810-5-75-.63	Transactions Requiring A Secure Powers Of Attorney.	(2) Disclosure of Odometer Certifications. Form MVT 8-4 (Secure Power of Attorney Form) <u>must</u> be used in Alabama to disclose odometer certification when:	§§40-2A-7(a)(5),40-2A-10, 32-8-3(a)(2); Feder	0
810-5-75-.63	Transactions Requiring A Secure Powers Of Attorney.	(2) Note: The odometer disclosure in the title assignment <u>must</u> be exactly as stated in the odometer disclosure made in the power of attorney.	§§40-2A-7(a)(5),40-2A-10, 32-8-3(a)(2); Feder	0
810-5-75-.63	Transactions Requiring A Secure Powers Of Attorney.	(3) Sale or Total Loss of a Motor Vehicle. Upon the sale of a motor vehicle by a dealer, or upon the declaration of a total loss by an insurance company where Form MVT 8-4 has been utilized, the dealer or insurance company must follow the procedures as outlined herein for the following types of transactions:	§§40-2A-7(a)(5),40-2A-10, 32-8-3(a)(2); Feder	0
810-5-75-.63	Transactions Requiring A Secure Powers Of Attorney.	(3)(a) If a motor vehicle is sold at retail to an Alabama resident the following documents <u>must</u> be 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-.63	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:	§§40-2A-7(a)(5),40-2A-10, 32-8-3(a)(2); Feder	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-5-75-.63	Transactions Requiring A Secure Powers Of Attorney.	(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 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
810-5-75-.63	Transactions Requiring A Secure Powers Of Attorney.	(3)(c) If a motor vehicle is declared to be a total loss by an insurance company and the original 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 title in the insurance company's name and the outstanding title to the department with the appropriate fee.	§§40-2A-7(a)(5),40-2A-10, 32-8-3(a)(2); Feder	0
810-5-75-.64	Unclaimed/Abandoned Vehicles	(1) A person or in possession of an unclaimed motor vehicle must electronically report the 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, agent, administrator, or other representative of any of them. The following is considered an unclaimed motor vehicle:	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
810-5-75-.64	Unclaimed/Abandoned Vehicles	(3) Within five (5) calendar days from the date the motor vehicle was reported as unclaimed through the department's portal, the person in possession of the motor vehicle shall use the 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 record.	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
810-5-75-.64	Unclaimed/Abandoned Vehicles	(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 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 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
810-5-75-.64	Unclaimed/Abandoned Vehicles	(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 documentation evidencing that all parties (owners and lienholders) listed on the certified motor vehicle record were notified, or notification was attempted.	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
810-5-75-.64	Unclaimed/Abandoned Vehicles	(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, 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
810-5-75-.64	Unclaimed/Abandoned Vehicles	(9)(a) At least thirty-five (35) calendar days prior to the sale of the abandoned motor vehicle, the reporting person must 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
810-5-75-.64	Unclaimed/Abandoned Vehicles	(9)(c) The auction must be publicized once a week for two consecutive weeks in a publication of 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 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
810-5-75-.64	Unclaimed/Abandoned Vehicles	(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 auction provided in the notice. The department's portal must be used to create an Abandoned Motor Vehicle Bill of Sale (MVT 32-13B).	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
810-5-75-.64	Unclaimed/Abandoned Vehicles	(10) Effective January 1, 2020, §32-13-3, Code of Ala. 1975, provides if the seller of an abandoned motor vehicles is not a bonded agent pursuant to §32-8-34, 40-12-398, or 40-12-414, Code of Ala. 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
810-5-75-.64	Unclaimed/Abandoned Vehicles	(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, 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 this state.	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
810-5-75-.64	Unclaimed/Abandoned Vehicles	(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 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
810-5-75-.64	Unclaimed/Abandoned Vehicles	(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 seller of a motor vehicle, other than an abandoned motor vehicle, provide the buyer with a properly assigned certificate of title.	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
810-5-75-.64	Unclaimed/Abandoned Vehicles	(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 utilize the MVT 32-13B in lieu of surrendering the certificate of title for the purpose of reporting a motor vehicle being dismantled or recycled into metallic scrap for remelting purposes.	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
810-5-75-.64	Unclaimed/Abandoned Vehicles	(16) §32-13-6, Code of Ala. 1975, provides if there is any net sale balance on the MVT 32-13B 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 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 32-13B when the buyer makes application for certificate of title.	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0
810-5-75-.64	Unclaimed/Abandoned Vehicles	(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 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 is dismissed.	§§32-8-3, 32-8-84, 32-13-3, 40-2A-7(a)(5)	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-5-75-.66	Cancellation Of Manufactured Home Certificate Of Origin Or Certificate Of Title	(1) The certificate of origin or certificate of title for a manufactured home designated 2000-year 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 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 accordance with the following procedures:	§§40-2A-7(a)(5), 32-20-3(b), 32-20-21; and Al	0
810-5-75-.66	Cancellation Of Manufactured Home Certificate Of Origin Or Certificate Of Title	(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 origin/title must apply for a cancellation of certificate of origin/title through a designated agent of the department.	§§40-2A-7(a)(5), 32-20-3(b), 32-20-21; and Al	0
810-5-75-.66	Cancellation Of Manufactured Home Certificate Of Origin Or Certificate Of Title	(1)(a)(3) All parties who have ownership in both the manufactured home and the realty to which the manufactured home has become permanently affixed must sign the MVT 5-39E attesting to the fact that the manufactured home has been permanently affixed and recorded as real property.	§§40-2A-7(a)(5), 32-20-3(b), 32-20-21; and Al	0
810-5-75-.66	Cancellation Of Manufactured Home Certificate Of Origin Or Certificate Of Title	(1)(a)(4) The MVT 5-39E must be signed by the judge of probate (or his/her designee) in the county where the manufactured home is located attesting to the fact that the 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 Certificate of Origin/Title", for each manufactured home identification number listed on the MVT 5-39E, based on information listed on the MVT 5-39E.	§§40-2A-7(a)(5), 32-20-3(b), 32-20-21; and Al	0
810-5-75-.66	Cancellation Of Manufactured Home Certificate Of Origin Or Certificate Of Title	(1)(a)(5) The designated agent must assemble the cancellation package (MVT 5-1E, MVT 5-39E, 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 credit card payment.	§§40-2A-7(a)(5), 32-20-3(b), 32-20-21; and Al	0
810-5-75-.66	Cancellation Of Manufactured Home Certificate Of Origin Or Certificate Of Title	(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 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
810-5-75-.66	Cancellation Of Manufactured Home Certificate Of Origin Or Certificate Of Title	(1)(a)(3) The bond must be in an amount equal to fifty thousand dollars (\$50,000.00) for 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 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
810-5-75-.66	Cancellation Of Manufactured Home Certificate Of Origin Or Certificate Of Title	(1)(a)(5) After department approval of MVT 10-1A, the MVT 10-1 must be completed and executed by a surety company licensed and duly authorized to do business in Alabama. The 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
810-5-75-.66	Cancellation Of Manufactured Home Certificate Of Origin Or Certificate Of Title	(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, stolen, mutilated, destroyed, or becomes illegible, a replacement certificate of cancellation 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
810-5-75-.66	Cancellation Of Manufactured Home Certificate Of Origin Or Certificate Of Title	(1)(a)(7) The department may authorize designated agents to electronically submit title applications and supporting documents in lieu of delivering the original documents to the department.	§§40-2A-7(a)(5), 32-20-3(b), 32-20-21; and Al	0
810-6-1-.04	Radio And Television Antennas And Television Satellite Dishes.	(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 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 books of the seller must clearly show the receipts from sales and from erection and installation separately.	§§40-2A-7(a)(5), 40-23-1(a)(10), 40-23-2(3), 4	0
810-6-1-.04	Radio And Television Antennas And Television Satellite Dishes.	(1)(b) The sale of antennas or satellite dishes and parts and attachments are wholesale sales when made by vendors to dealers who do not furnish or install, but hire an outside supplier to furnish and install for them. The dealer in these instances must collect and remit tax to the state as described in subparagraph (a).	§§40-2A-7(a)(5), 40-23-1(a)(10), 40-23-2(3), 4	0
810-6-1-.04	Radio And Television Antennas And Television Satellite Dishes.	(1)(c) When dealers and suppliers make over-the-counter sales of antennas or satellite dishes and parts and attachments to consumers, the sales to consumers are subject to sales tax that must be collected by the seller and paid to the state.	§§40-2A-7(a)(5), 40-23-1(a)(10), 40-23-2(3), 4	0
810-6-1-.05	Taxability Of Property Sold By Auctioneers	(3) Sales Tax is due on the gross receipts derived from sales of all tangible personal property sold by persons regularly engaged in conducting auction sales, regardless of how the tangible personal 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. (§40-23-1(a)(6)).	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-31, 40-	0
810-6-1-.07	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
810-6-1-.07	Sales Of Automotive Vehicle Parts By Automotive Vehicle Repairman, Repair Shops And Garages	(4) Books must be kept in a manner that clearly reflects the separation of the charges for the tangible items sold and the charges for the labor or installation charges.	§§40-2A-7(a)(5), 40-23-31, 40-23-83; Rule 81	0
810-6-1-.08.01	Automotive Supply Jobbers, Sales By	(1) Automotive supply jobbers must comply with Title 40 by maintaining the records necessary to determine the amount of their sales or use taxes liability. Title 40 includes the requirement that 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 810-6-4-.10 entitled Keeping Records Of Sales For Resale.	§§40-2A-7(a)(5), 40-23-1(a)(9), 40-23-2(1), 40	0
810-6-1-.08.01	Automotive Supply Jobbers,	(2) Automotive supply jobbers must collect sales or use tax on sales to all customers who do not	§§40-2A-7(a)(5), 40-23-1(a)(9), 40-23-2(1), 40	0
810-6-1-.08.01	Automotive Supply Jobbers, Sales By	(3) The automotive supply jobber may sell to the purchaser tax exempt when the purchaser has a sales tax license and is buying the items for resale. The automotive supply jobber is not relieved of the responsibility of collecting tax on the items the licensed purchaser uses. The automotive 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

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810-6-1-.08.01	Automotive Supply Jobbers, Sales By	(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, 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, 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
810-6-1-.08.01	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
810-6-1-.08.01	Automotive Supply Jobbers, Sales By	(8) The automotive supply jobber must collect sales or use tax on sales of hand tools unless the 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
810-6-1-.08.01	Automotive Supply Jobbers, Sales By	(9) The automotive supply jobber must collect sales or use tax on sales to automobile painters or 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
810-6-1-.08.01	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
810-6-1-.08.01	Automotive Supply Jobbers, Sales By	(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 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 or withdrawn by the automotive supply jobber.	§§40-2A-7(a)(5), 40-23-1(a)(9), 40-23-2(1), 40-	0
810-6-1-.09	Reporting And Notice Requirements For Facilitators Of The Lease Or Rental Of Automobile Vehicles	(1)(c) 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.	§§40-2-11,40-2A-7(a)(5), 40-2A-11, 40-23-1, 40-	0
810-6-1-.09	Reporting And Notice	(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, 40-	0
810-6-1-.09	Reporting And Notice Requirements For Facilitators Of The Lease Or Rental Of Automobile Vehicles	(3)(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.	§§40-2-11,40-2A-7(a)(5), 40-2A-11, 40-23-1, 40-	0
810-6-1-.09	Reporting And Notice Requirements For Facilitators Of The Lease Or Rental Of Automobile Vehicles	(3)(b) The annual transaction summary to the third-party owner/lessor must include:	§§40-2-11,40-2A-7(a)(5), 40-2A-11, 40-23-1, 40-	0
810-6-1-.09	Reporting And Notice	(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-	0
810-6-1-.10	Services Rendered By Upholsterers	(3) Separate agreements to sell the materials and perform the labor and service require tax to be 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 service. If there is no clear separation of the materials and services, then tax is due on both the sales and services rendered.	§§40-2A-7(a)(5), 40-23-1-(a)(10), 40-23-31, 40-	0
810-6-1-.12	Automotive Vehicles	(1) The term "automotive vehicles" as used in the Sales and Use Tax laws shall mean and include, but shall not be limited to, automobiles, trucks, buses, tractors (crawler and pneumatic tire 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 boat.	§§40-23-31, 40-23-83	0
810-6-1-.12.01	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
810-6-1-.12.01	Courtesy Deliveries Of Automotive Vehicles By Alabama Dealers For Out-Of-State Dealers	(4) The out-of-state dealer making a courtesy delivery is not liable to collect and remit Sellers Use Tax on sales of automotive vehicles required to be registered or licensed with the local licensing 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 §40-23-104, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-23-1	0
810-6-1-.13	Awnings	(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 manufactured must be standard, that is, it can be used on any job. (See: Rule 810-6-1-.29 Building Materials Manufactured By Contractors)	§§40-2A-7(a)(5), 40-23-1(a)(10), 40-23-31, 40-	0
810-6-1-.22	The Measure Of Sales And Use	(1) The money value allowed for tangible personal property received and exchanged for other	§§40-2A-7-(a)(5), 40-23-2(1), 40-23-2(4), 40-2	0
810-6-1-.24	Bingo Parlor	(4) To qualify for the exemption contained in §40-23-4(a)(43) an organization must comply with the distribution requirements of applicable local laws including any threshold limits with respect to charitable donations from bingo receipts.	§40-23-31	0
810-6-1-.24	Bingo Parlor	(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 of applicable local laws. (Adopted June 12, 1978. Readopted through APA effective October 1, 1982.)	§40-23-31	0
810-6-1-.27	Building Materials	(4) A device or appliance becomes a fixture and a part of the real property to which it is connected	§§40-2A-7(a)(5), 40-23-1, 40-23-31, 40-23-83	0
810-6-1-.27	Building Materials	(4)(a) Actual Connection with or Attachment to Real Property. To become a part of real property, the device or appliance must have some physical connections such as: bolts, screws, nails, cement piping, cable; or by contact.	§§40-2A-7(a)(5), 40-23-1, 40-23-31, 40-23-83	0
810-6-1-.27	Building Materials	(4)(b) Appropriateness to the Use or Purpose of the Real Property to Which Connected. The use or purpose of the device or appliance must become an element of the use or purpose of the real property to which it is connected.	§§40-2A-7(a)(5), 40-23-1, 40-23-31, 40-23-83	0
810-6-1-.27	Building Materials	(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	0
810-6-1-.27	Building Materials	(6)(b) Prefabricated processing tanks, steam boilers, and steel when purchased prefabricated to 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 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
810-6-1-.29	Building Materials Manufactured By Contractors	(1) §40-23-1(b) provides that the use of building materials in the performance of a contract by a person who manufactures them is equivalent to making a retail sale of such materials and that such use must be reported by such person as subject to sales tax to be measured by the reasonable and fair market value at the time and place where used.	§40-23-31, as amended	0
810-6-1-.29	Building Materials	(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
810-6-1-.29	Building Materials Manufactured By Contractors	(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 come within §40-23-1(b), the item manufactured must be standard, that is, it can be used on any job. (Amended August 16, 1974.) §40-23-1(b).	§40-23-31, as amended	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-1-.30	Carpeting And Other Floor Coverings	(1) The term "floor coverings" as used in this rule shall include carpet, carpet tile, rugs, mats, carpet padding, linoleum and vinyl roll floor covering, linoleum tile, vinyl tile, and similar materials. Floor coverings may be installed as the initial finished floor covering in new construction or as an addition to, or a replacement for, an existing floor covering. Floor coverings may be installed in a manner so as to become a permanent attachment to realty or may be laid on finished floors in a manner that it remains tangible personal property.	§§40-2A-7(a)(5),40-23-1(a)(6), 40-23-1-(a)(8),	0
810-6-1-.30	Carpeting And Other Floor Coverings	(3) Persons who are both selling floor coverings which they do not attach to realty as well as contracting with customers to furnish and install floor coverings that become a part of realty shall purchase all floor coverings at wholesale and thereafter collect and remit sales or use tax to the Department of Revenue on their retail sales of floor coverings which they do not attach to realty for the customer and compute and pay sales tax to the Department of Revenue on the floor coverings which they withdraw from inventory for use in performing "furnish and install" contracts. State and local sales taxes are due on withdrawals at the time and place of the withdrawal of the materials from inventory and shall be computed on the cost of the materials to the person making the withdrawal. Sales tax is due on withdrawals from instate inventory regardless of whether the floor covering materials are withdrawn for use in performing contracts inside or outside Alabama. The sales taxes applicable to withdrawals are those taxes applicable in the jurisdiction where the withdrawal occurs not where the materials are attached to realty. See Rule 810-6-1-.56 entitled Dual Business and Rule 810-6-1-.196 entitled Withdrawals from 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
810-6-1-.30	Carpeting And Other Floor Coverings	(4) Sales of floor coverings which are not attached to realty but which are simply laid on finished floors are retail sales to the building owner or occupant. The seller shall collect sales or use tax on retail sales to nonexempt entities measured by the total gross proceeds of the sale without any deduction for services incidental to the sale such as trimming, joining, binding, or delivering. (Sections 40-23-1(a)(6), 40-23-1(a)(8), 40-23-26, 40-23-60(10), and 40-23-67, Code of Ala. 1975)	§§40-2A-7(a)(5),40-23-1(a)(6), 40-23-1-(a)(8),	0
810-6-1-.30	Carpeting And Other Floor Coverings	(6) Floor covering samples sold to dealers to be used by the dealer for demonstration or display purposes, and not for resale in the regular course of business, are retail sales subject to sales or use tax. All samples bound in sample books and all samples having holes with metal fasteners inserted shall be considered "not purchased for resale" by the dealer unless the dealer is in the business of reselling floor covering samples. Dealers who do purchase floor covering samples for resale in the regular course of business may purchase the samples tax-free and use them for demonstration or display purposes prior to selling them. (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
810-6-1-.31	Carrying Charges, Finance Charges	(1) When the seller has an established price for the goods he sells, that price is the amount to be included in gross proceeds of sales even though the established price <u>may</u> include an amount to cover a carrying charge.	§40-23-31	0
810-6-1-.31	Carrying Charges, Finance Charges	(3) In no event may finance or carrying charges be deducted from gross proceeds of sales when not shown as a separate item in the seller's billing to his customer. §40-23-1(6).	§40-23-31	0
810-6-1-.32	Casings Sold To Meat Processors	The terms "wholesale sale" or "sale at wholesale" shall include a sale to meat packers, manufacturers, compounders or processors of meat products of all casings used in molding or forming wieners and Vienna sausages even though such casings may be recovered for reuse.	§§40-23-31, 40-23-83	0
810-6-1-.33.01	Application Of Casual Sales Tax And Use Tax To Automotive Vehicles, Motorboats, Truck Trailers, Trailers, Semitrailers, Travel Trailers, And Manufactured Homes Purchased From The U.S. Government, The State Of Alabama, Or Counties Or Incorporated Municipalities Of The State Of Alabama	(3) The casual sales taxes and the use taxes levied in Sections 40-23-101(a) and 40-23-102(a), respectively, are applicable to automotive vehicles, motorboats, truck trailers, trailers, semitrailers, and travel trailers purchased directly from the U.S. Government, the State of Alabama, or counties and incorporated municipalities of the State of Alabama. These taxes must be collected from the purchaser by the county licensing official before the automotive vehicle, motorboat, or trailer is registered or licensed. (Sections 40-23-101(a), 40-23-102(a), and 40-23-104).	§§40-23-31, 40-23-83, Section 10 of Act No. 9	0
810-6-1-.33.01	Application Of Casual Sales Tax And Use Tax To Automotive Vehicles, Motorboats, Truck Trailers, Trailers, Semitrailers, Travel Trailers, And Manufactured Homes Purchased From The U.S. Government, The State Of Alabama, Or Counties Or Incorporated Municipalities Of The State Of Alabama	(4) The casual sales taxes and the use taxes levied in Sections 40-23-101(b) and 40-23-102(b), respectively, are applicable to manufactured homes purchased directly from the U.S. Government, the State of Alabama, or counties and incorporated municipalities of the State of Alabama. These taxes must be collected from the purchaser by the county licensing official before the decal, which is provided for in Section 40-7-1, is issued to evidence payment of ad valorem tax due and before any homestead exemption is granted for a manufactured home. In those instances where an annual registration fee is due in lieu of ad valorem tax, the county licensing official must collect any sales or use tax due before the decal, which is provided for in Section 40-12-255(a), is issued to evidence payment of the annual registration fee. (Sections 40-23-101(b), 40-23-102(b), and 40-23-104).	§§40-23-31, 40-23-83, Section 10 of Act No. 9	0
810-6-1-.33.02	State Casual Sales And Use Tax Returns	(1) The term "Department" as used in this regulation shall mean the Department of Revenue of the State of Alabama.	§§40-2A-7(a)(5), 40-23-111	0
810-6-1-.33.02	State Casual Sales And Use Tax Returns	(3) The term "state casual sales and use tax" as used in this regulation shall mean the state taxes levied in Sections 40-23-101 and 40-23-102, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-23-111	0
810-6-1-.33.02	State Casual Sales And Use Tax Returns	(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:	§§40-2A-7(a)(5), 40-23-111	0
810-6-1-.37	Computer Hardware And Software	(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 is considered incidental to the sale of the service.	§§40-2A-7(a), 40-12-224, 40-23-2(1), 40-23-3	0
810-6-1-.37	Computer Hardware And Software	(9) This rule shall be applied prospectively from its effective date.	§§40-2A-7(a), 40-12-224, 40-23-2(1), 40-23-3	0
810-6-1-.46	Contractor's Liability	(1) Contractors or builders must pay either to the seller or directly to the department sales or use tax on the following:	§§40-2A-7(a)(5),40-23-31, 40-23-83, 40-23-1,	0
810-6-1-.46	Contractor's Liability	(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 (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,	0
810-6-1-.46	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,	0
810-6-1-.46	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 Rev	0
810-6-1-.46	Contractor's Liability	(4)(c) The materials must become a part of the real estate.	§§40-2A-7(a)(5),40-23-31, 40-23-83, 40-23-1, 40-23-60, 40-9-14.1. Department of Rev	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-1-.46.01	Bleacher Systems, Lockers, Backstops, And Other Fixtures Installed In Gymnasiums.	(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 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), 40-23-62(13), and 40-23-62(16) may qualify for the sales and use tax exemption outlined in 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
810-6-1-.51	Deposit On Bottles	(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 tax previously collected on the deposit for the bottles.	§§40-23-31, 40-23-83	0
810-6-1-.51	Deposit On Bottles	(2) Where such retailer refunds the deposit on the bottles and at the same time does not refund 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 drinks is to be included in the gross proceeds of sales and the tax collected must be remitted to the state.	§§40-23-31, 40-23-83	0
810-6-1-.56	Dual Business	(2) Dual businesses in Alabama shall obtain a sales tax license and purchase all of the items they 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 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
810-6-1-.56	Dual Business	(3) To qualify as a dual business, the business must have a substantial number of retail sales. Contractors, plumbers, repairmen, and others who make isolated or accommodation sales and 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" 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
810-6-1-.56	Dual Business	(4) A dual business operation shall maintain records sufficient to allow a determination of the proper sales taxes due on sales and withdrawals. (Sections 40-2A-7(a)(1) and 40-23-9, Code of Ala. 1975).	§§40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-1(a)(9),	0
810-6-1-.58	Electrical Supplies And Equipment Sold To Contractors And Manufacturers.	(2)(a) The expressions "made or manufactured for use on," "necessary to the operation of," and "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 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 were not so used. This includes all parts and attachments without which the machine would not do any work. In addition, it includes parts and attachments designed to increase the efficiency of the machine.	§§40-2A-7(a)(5), 40-23-1(a)(10), 40-23-2(1), 4	0
810-6-1-.58	Electrical Supplies And Equipment Sold To Contractors And Manufacturers.	(2)(b) Items of electrical equipment including starters, switches, and circuit breakers which become a part of or an attachment to a machine used in manufacturing are taxed at the reduced machine rate of sales or use tax. This equipment must either be attached directly to the machine 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
810-6-1-.59	Welding Rods And Fluxes	(1) Subject to the criteria outlined in Sales and Use Tax Rule 810-6-1-.80 entitled Ingredient or 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. (Sections 40-23-1(a)(9)(b) and 40-23-60(4)(b)).	§§40-23-31, 40-23-83	0
810-6-1-.59	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
810-6-1-.60	Opticians, Optometrists, And Ophthalmologists	(2) When a licensed optometrist or ophthalmologist exercises professional skills in examining the eyes of a patient and prescribes eyeglasses, contact lenses, or some other ophthalmic material 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 and collect sales tax only on the separately stated charges for the ophthalmic materials which were dispensed or transferred to the patient, provided the optometrist or ophthalmologist also 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 the maintenance of documentation in the records of the business, the tax shall apply to the total amount billed to the patient. (Section 40-23-1(d))	§§40-23-31, 40-23-83	0
810-6-1-.60	Opticians, Optometrists, And Ophthalmologists	(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 consumer pays to the ophthalmologist, optometrist, or optician at the time of the sale. (Section 40-23-1(d))	§§40-23-31, 40-23-83	0
810-6-1-.61	Engravers	Sales of materials to engravers are at wholesale, tax free, when such materials become a component of the engraving, etc., produced for sale. The machine used by the engraver manufacturing the engravings, etc., is taxable at the machine rate. 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 apply.	§§40-2A-7(a)(5), 40-23-1(a)(9)(b), 40-23-1(a)(1)	0
810-6-1-.64	Federal Excise Taxes, Manufacturers	(1) A manufacturer's federal excise tax may not be excluded from the measure of sales or use tax.	§§40-23-1(a)(6), 40-23-31, 40-23-83	0
810-6-1-.65	Federal Excise Taxes, Retailers	(1) A federal excise tax which a retailer must collect from his customer as a tax and remit directly 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 item. AGO Evans, July 31, 1992.	§§40-23-31, 40-23-83	0
810-6-1-.69	Containers, Components Of Containers, Labels, Pallets, And Shipping Supplies	(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 40-23-60(4)(c), Code of Ala. 1975, and in this rule shall mean a tag or sticker of any material imprinted 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-1-.69	Containers, Components Of Containers, Labels, Pallets, And Shipping Supplies	(2) The term "components of containers" as used in this rule shall include partitions, cellophane, 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, stabilize, or protect the contents of the containers and which accompany the container and the container's contents upon shipment and delivery to the customer.	§§40-2A-7(a)(5), 40-23-1(a)(9)d, 40-23-1(a)(9)	0
810-6-1-.69	Containers, Components Of Containers, Labels, Pallets, And Shipping Supplies	(3) The term "container" as used in this rule shall mean articles in or on which tangible personal property is placed for shipment and delivery to the purchaser. Containers include bags, barrels, 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
810-6-1-.69	Containers, Components Of Containers, Labels, Pallets, And Shipping Supplies	(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 compounded products in cans or bottles and place the cans or bottles in fiber boxes for shipment 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).	§§40-2A-7(a)(5), 40-23-1(a)(9)d, 40-23-1(a)(9)	0
810-6-1-.69	Containers, Components Of Containers, Labels, Pallets, And Shipping Supplies	(6) Containers and other packaging materials or supplies which are used or consumed in rendering 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 laundry bags, garment bags, and other packaging materials or supplies and must remit sales or use 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
810-6-1-.69	Containers, Components Of Containers, Labels, Pallets, And Shipping Supplies	(13)(h)(1) If the sales are made to a food locker business it must be determined if the products are 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 taxable.	§§40-2A-7(a)(5), 40-23-1(a)(9)d, 40-23-1(a)(9)	0
810-6-1-.75	Gratuities And Tips	(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 practice some retailers add a mandatory gratuity to the customer's bill.	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-23-1	0
810-6-1-.76	Hospitals, Infirmaries, Sanitariums, And Like Institutions - Private.	(1) Private hospitals, infirmaries, sanitariums, and like institutions are required to pay sales tax or use taxes, whichever may apply, on their purchases of tangible personal property. (Sections 40-23-2 and 40-23-61, Code of Ala. 1975).	§§40-23-31, 40-23-83	0
810-6-1-.76	Hospitals, Infirmaries, Sanitariums, And Like Institutions - Private.	(4) Privately-owned hospitals, infirmaries, sanitariums, and like institutions that operate cafeterias serving meals to the public must purchase all foodstuffs and beverages at wholesale, tax free, and 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 cost of foodstuffs withdrawn from stock and used to feed patients. (Sections 40-23-1(6) and 40-23-1(10)).	§§40-23-31, 40-23-83	0
810-6-1-.80	Ingredient Or Component Of Product Manufactured Or Compounded For Sale	(1) Subject to the qualifications outlined in paragraph (2), tangible personal property which is purchased by a manufacturer 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 burden of proving that such materials do in fact become an ingredient or component part of the 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
810-6-1-.80	Ingredient Or Component Of Product Manufactured Or Compounded For Sale	(2) In order to qualify for the wholesale sale exclusion contained in Sections 40-23-1(a)(9)b and 40-23-60(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 expense deduction as allowed under Section 40-18-35(a)(17), on the manufacturer's or compounder's Alabama income tax return. (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
810-6-1-.8001	Oils Used In Aluminum Rolling Process	Oils used in the hot or cold aluminum rolling processes have been determined to remain on and become an ingredient or component part of the rolled aluminum and, therefore, subject to the criteria outlined in Sales and Use Tax Rule 810-6-1-.80 entitled ingredient or Component of Product Manufactured or Compounded for Sale may be purchased by the processor at wholesale, free of sales or use tax.	§§40-23-1(a)(9)b, 40-23-6(4)b, 40-2A-7(a)(5)	0
810-6-1-.81	Installation Charges	(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 shown separately in his billings and on his books, will not be subject to the sales tax. §40-23-1(6)	§40-23-1(6)	0
810-6-1-.8101	Interior Decorators And Interior Designers	(1) Further, these interior decorators must collect sales tax from their clients on their retail sales 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 sales and collect and remit sellers use tax to the Department of Revenue on those sales. (Sections 40-23-6 and 40-23-66).	§§40-2A-7(a)(5), 40-9-33, 40-23-1(a)(6), 40-23	0
810-6-1-.8101	Interior Decorators And Interior Designers	(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 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
810-6-1-.8101	Interior Decorators And Interior Designers	(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 810-6-3-.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 for making additions or improvements to realty. (Sections 40-23-1(a)(10) and 40-23-60(5)).	§§40-2A-7(a)(5), 40-9-33, 40-23-1(a)(6), 40-23	0
810-6-1-.84	Labor Or Service Charges	(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 not mean that the item is not a new item.	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-1(a)(8),	0
810-6-1-.85	Laundries, Dry-Cleaning Establishments	(2) The materials, supplies, and equipment used or consumed in rendering laundry and dry cleaning services are subject to sales or use tax, whichever may apply. The tax due is to be paid by the laundry or dry cleaning establishment to the supplier where the supplier is required to collect the tax or directly to the Department of Revenue as use tax where the supplier does not collect the tax.	§§40-23-31, 40-23-83	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-1-.89.02	Licensed Dealers, Sales To	(1) Sales to dealers at wholesale. Sales of tangible personal property are sales at wholesale, not subject to tax, when made to a licensed dealer to be put into the stock of goods offered for sale by the dealer, notwithstanding the fact that the dealer may occasionally or habitually withdraw from stock some part of the inventory for use or consumption in connection with the business or for the personal use or consumption of the dealer. Such withdrawals shall be reported on the licensed dealer's sales tax return and the sales tax thereon computed and remitted to the Department of Revenue. The sales tax on withdrawals shall be computed on the cost to the dealer of the property withdrawn. See Rule 810-6-1-.196 Withdrawals from Inventory. [Sections 40-23-1(a)(6), 40-23-1(a)(8), 40-23-1(a)(9)a, and 40-23-1(a)(10)].	§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-1(a)(8);	0
810-6-1-.90	Machine Shops	(2) In doing repair work the machine shop operator consumes materials such as paint, solder, babbitt, and lumber which lose their identity in the repairing process. The machine shop operator is also considered to be the consumer of items such as cotter keys, nails, washers, stove bolts and nuts, bits of metal, and sheets of metal used in patching, mending, or reinforcing weakened parts. The machine shop operator shall not collect sales or use tax from the customer on amounts billed to the customer for the cost of these materials which the operator consumes in performing repair work; instead, the operator shall remit sales or use tax to the supplier at the time of the operator's purchase of the materials.	§40-23-31	0
810-6-1-.90	Machine Shops	(3) Where in making repairs the machine shop operator fabricates or manufactures a recognizable part or attachment for the article being repaired (as contrasted to patching, mending, or reinforcing weakened parts), the operator shall bill the parts or attachments separately and collect sales or use tax only on the sales price of the part or attachment. If the machine shop operator fails to separately state the charges for parts and attachments and the charges for services, the operator shall collect sales or use tax on the total amount of the charges billed to the customer. Under no circumstances, however, shall the machine shop operator deduct labor or other costs which go into the fabrication or manufacture of a recognizable part or attachment from the selling price of the part or attachment. Sections 40-23-1(a)(6) and 40-23-60(10), Code of Ala. 1975.	§40-23-31	0
810-6-1-.91	Made-To-Order And Custom Sales	Where persons contract to manufacture, compound, process or fabricate their materials into articles of tangible personal property according to the special order of their customers, the total receipts from the sales of such articles are subject to the sales or use tax, whichever may apply. The seller may not deduct any of his costs, nor can he deduct any of his charges for labor or services, which are an item of the production or fabrication costs of the article, to arrive at the taxable amount. Articles commonly made to order are curtains, draperies, tents, awnings, clothing, and slipcovers. The person making sales of made-to-order and custom made articles purchases the materials which become a component or ingredient of their products at wholesale, tax free. The equipment, tools and supplies used or consumed in the production of such articles and not becoming a part thereof are subject to tax, except that machines used in such production are specifically taxed at one and one-half percent rather than the general rate of four percent. §40-23-1(6).	§§40-23-31, 40-23-83	0
810-6-1-.95	Materials Used In Repairing	(1)(a) Materials which pass to the repairman's customer and which do not lose their identity when used by the repairman and which are a substantial part of the repair job (such as auto repair parts, radio tubes, and condensers) are sold at retail by the repairman. He must collect and report sales tax on such sales, including tax on the service incidental thereto. He may, however, if making a separate agreement to sell the repair parts and to perform the labor and service required, collect and remit the tax only upon the price of the parts if his records and his invoices clearly show a separation of the amounts received from sales and parts and from rendering service.	§40-23-31	0
810-6-1-.95	Materials Used In Repairing	(1)(d) Materials which fall in classes (b) or (c) are purchased at wholesale for use by a repairman	§40-23-31	0
810-6-1-.95	Materials Used In Repairing	(3) In instances where repair materials and repair parts are passed to the repairman's customer without change, except necessary and customary minor adjustments, such parts or materials may be purchased at wholesale by the repairman licensed under the Sales Tax Law. The repairman is then required to collect sales tax from his customer.	§40-23-31	0
810-6-1-.97	Materials Used On Road And	(1)(a) Sales of sand, gravel, or other building materials by landowners or other suppliers who	§§40-2A-7(a)(5), 40-9-33, 40-23-1(a)(10), 40-	0
810-6-1-.98	Mattress Renovation	(1) A mattress renovator both renders service and sells tangible personal property where he rebuilds or renovates a mattress for his customer by reworking the materials in the customer's mattress, the identity of which is maintained throughout the operation, and by adding thereto whatever new materials are required to complete the job in a satisfactory matter. Under these circumstances, the mattress renovator may make separate contracts to render the service required and to sell the tangible personal property used (ticking, cotton, springs, tufts, etc.) in which case the receipts from a rendering service are not subject to sales tax where the invoice rendered to the customer and the records of the renovator show separately sales of tangible personal property and charges for performing services. Provided, however, for tangible work of this nature is done for a lump sum without separation of charges for tangible personal property and for services, the sales tax shall apply to the lump sum amount.	§40-23-31	0
810-6-1-.105	Modular Buildings	(2)(a) An instate builder or manufacturer of modular building components or units who builds or	§§40-2A-7(a)(5), 40-23-1(a)(10), 40-23-31, 40-	0
810-6-1-.105	Modular Buildings	(2)(b) In the event an instate builder or manufacturer of modular building components or units, who has obtained a sales tax license pursuant to paragraph (2)(a), also contracts to affix modular building components or units to realty either inside or outside Alabama, the builder or manufacturer shall be liable for sales tax computed on the cost price of the materials withdrawn from inventory and used to build or manufacture the components or units which the builder or manufacturer affixes to realty pursuant to the contract.	§§40-2A-7(a)(5), 40-23-1(a)(10), 40-23-31, 40-	0
810-6-1-.105	Modular Buildings	(3)(b) Out-of-state builders or manufacturers of modular building components or units, who do	§§40-2A-7(a)(5), 40-23-1(a)(10), 40-23-31, 40-	0
810-6-1-.106	Monuments, Memorial Stones, Grave Markers, And Other Decorative Or Commemorative Objects	(1) A monument dealer or builder who contracts to furnish and install or erect monuments is a contractor and shall pay sales or use tax to the supplier on the cost of the monuments purchased for use in performing contracts or on the cost of the materials which become a component part of monuments which the dealer/builder manufactures for use in performing contracts. In the event the supplier is an unregistered out-of-state supplier, the monument dealer/builder shall compute and pay consumers use tax on the monuments or monument materials purchased from the unregistered supplier. (Sections 40-23-1(a)(10) and 40-23-60(5)).	§§40-2A-7-(a)(5), 40-23-1(a)(6)(8)(10), 40-23-	0
810-6-1-.106	Monuments, Memorial	(3) A monument dealer or builder who sells monuments uninstalled is a retailer and shall apply for	§§40-2A-7-(a)(5), 40-23-1(a)(6)(8)(10), 40-23-	0
810-6-1-.106	Monuments, Memorial Stones, Grave Markers, And Other Decorative Or Commemorative Objects	(4) A monument dealer or builder in Alabama who is in the dual business of both selling monuments uninstalled and contracting to furnish and install or erect monuments shall obtain a sales tax license. The dual business monuments dealer/builder shall purchase at wholesale, tax-free all monuments and all materials becoming a component of monuments which the dealer/builder materials. The dual business monument dealer/builder shall collect sales tax from the customer and remit the tax to the Department of Revenue on all retail sales of uninstalled monuments and shall compute and pay sales tax on all monuments or components of monuments withdrawn from inventory for use in performing contracts to furnish and install or erect monuments. The measure of tax to be collected on sales of uninstalled monuments is the selling price of the monument sold without any deduction for labor used in manufacturing, cutting, engraving, or marking the monument. The measure of tax on monuments or monument materials withdrawn from inventory for use in performing contracts is the cost of these items to the dealer/builder who withdrawals them. (40-23-1(a)(8) and 40-23-1(a)(10)).	§§40-2A-7-(a)(5), 40-23-1(a)(6)(8)(10), 40-23-	0
810-6-1-.110.01	Newspapers, Sales Of	(3) The word "newsboys" as used herein shall be understood to mean street hawkers and	§40-23-31	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-1-.111	Occasional Sale	Occasional Sale. Property acquired for use or consumption may be sold tax free at a private sale completely disassociated from any retail business which may be operated by the seller. (Attorney General Opinion Price, May 12, 1937.)	§40-23-31	0
810-6-1-.112	Signs	(4)(a) The taxpayer must be a contractor.	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-30, 40-	0
810-6-1-.112	Signs	(4)(b) The materials must be building materials.	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-30, 40-	0
810-6-1-.112	Signs	(4)(c) The materials must become a part of the real estate. See Department of Revenue v. James	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-30, 40-	0
810-6-1-.112	Signs	(5) In some instances the sign dealer will be in a dual business, both selling and building signs. 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 810-6-1-.56, Dual Business and Rule 810-6-1-.29, Building Materials Manufactured by Contractors.	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-30, 40-	0
810-6-1-.112	Signs	(6) Billboard advertising is a service and is not subject to sales tax. The provider of billboard	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-30, 40-	0
810-6-1-.114	Painters	(4) Where the painter is in such dual business and his records are not kept to reveal sales and the 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 property at retail.	§§40-23-31, 40-23-83	0
810-6-1-.118	Peddlers, Truckers	(1) Peddlers and/or truckers making retail sales of tangible personal property must apply for and	§40-23-31	0
810-6-1-.118	Peddlers, Truckers	(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 furnish the bond provided for in Code of Ala. 1975, §40-23-24, as amended. §40-23-24.	§40-23-31	0
810-6-1-.119	Photographs, Photostats, Blueprints, Etc	(3) The materials and chemicals used or consumed by the seller of photographic prints, blueprints, etc., but not becoming a component thereof, are purchased at retail by the seller and are subject 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))	§§40-2A-7(a)(5), 40-23-1(a)(9)b, 40-23-2(1), 4	0
810-6-1-.119	Photographs, Photostats, Blueprints, Etc	(5) Photographic prints, blueprints, or other images sold to an advertising agency for use in the performance of a contract are purchased at retail by the advertising agency and are subject to the sales or use tax, whichever may apply at the time of such purchase. (See Rule 810-6-1-.02, entitled Advertising Agencies.)	§§40-2A-7(a)(5), 40-23-1(a)(9)b, 40-23-2(1), 4	0
810-6-1-.119	Photographs, Photostats, Blueprints, Etc	(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 provided by photographers, neither the taxpayer nor the entity remitting the tax shall have the 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
810-6-1-.123	Pig And Scrap Iron	Pig And Scrap Iron. When a manufacturer of iron pipe withdraws pig and scrap iron from his raw 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
810-6-1-.125	Place Of Amusement	(1) The total receipts accruing from the operation of places of amusement or entertainment are 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. 92 208 & S. 92-170, decided January 18, 1995))	§§40-23-31, 40-23-83, 40-23-2(2), 40-23-26	0
810-6-1-.125	Place Of Amusement	(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 sales tax. (Section 40-23-26)	§§40-23-31, 40-23-83, 40-23-2(2), 40-23-26	0
810-6-1-.125	Place Of Amusement	(5) Public primary and secondary schools shall 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 by the school and used by the school for school purposes.	§§40-23-31, 40-23-83, 40-23-2(2), 40-23-26	0
810-6-1-.125	Place Of Amusement	(6) Private or nonpublic primary and secondary schools shall collect and remit sales tax to the 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 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
810-6-1-.125	Place Of Amusement	(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 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.	§§40-23-31, 40-23-83, 40-23-2(2), 40-23-26	0
810-6-1-.125.01	Amusement Tax Due On Fees Collected By Golf Courses Open To The Public	(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 municipality of the State of Alabama, which allows the public to use one or more of its facilities for a fee. However, the following policies or activities shall not cause an otherwise private golf course to be classified as a golf course open to the public:	§40-23-31	0
810-6-1-.125.01	Amusement Tax Due On Fees Collected By Golf Courses Open To The Public	(6) The provisions of this rule shall become effective October 1, 1993.	§40-23-31	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-1-.126	Pole Line Construction	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 four percent rate with the exception of transformers and amplifiers which are taxable at the machine rate of one and one-half percent.	§§40-23-31, 40-23-83	0
810-6-1-.128	Postal Uniforms	(1) Effective November 14, 1983, the U.S. Postal Service's procedures regarding uniform purchases 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 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
810-6-1-.130	Printers	(2) Sales to consumers of printed matter such as catalogs, books, letterheads, invoice forms, 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 sold.	§40-23-31	0
810-6-1-.130	Printers	(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 of the postage where stated separately in billing to customers.	§40-23-31	0
810-6-1-.130	Printers	(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 general rate of four percent.	§40-23-31	0
810-6-1-.131	Withdrawals Of Products Manufactured, Compounded, Or Processed For Sale.	(1) Except as noted in paragraphs (2) and (3) below, manufacturers, compounders, and processors shall include in taxable sales reported for sales tax purposes the costs of materials purchased at 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 consumption.	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-1(a)(8),	0
810-6-1-.134	Pumps	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 must pay sales tax or use tax, as the case may be. §40-23-1(10).	§§40-23-31, 40-23-83	0
810-6-1-.137	Raw Materials And Supplies Purchased By Manufacturers And Compounders	(1) Subject to the criteria outlined in Sales and Use Tax Rule 810-6-1-.80 entitled Ingredient or Component of Product Manufactured or Compounded for Sale, ingredients or materials which are purchased by manufacturers or compounded for sale may be purchased at wholesale, tax free, by such manufacturers or compounders. (Sections 40-23-1(a)(9)b and 40-23-60(4)b).	§§40-23-31, 40-23-83, 40-23-1(a)(9)c, 40-23-60(10)	0
810-6-1-.138	Rebuilding Of Tracks, Idlers, And Rollers	(2) Sales of rebuilt tracks, idlers, and rollers by the repairman-dealer are subject to sales or use 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, 40-23-60(10)	0
810-6-1-.138	Rebuilding Of Tracks, Idlers, And Rollers	(3) Where a repairman-dealer (i) rebuilds tracks, idlers and rollers that are part of the repairman-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, 40-23-60(10)	0
810-6-1-.138	Rebuilding Of Tracks, Idlers, And Rollers	(3)(a) Sales or use tax shall be paid by the repairman-dealer to the supplier on all purchases of 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 tracks, idlers and rollers which are part of the repairman-dealer's stock of goods for sale.	§§20-2A-7(a)(5), 40-23-1(2), 40-23-31, 40-23-60(10)	0
810-6-1-.138	Rebuilding Of Tracks, Idlers, And Rollers	(3)(b) If the repairman-dealer elects to claim the exemption in Section 40-23-1(a)(9)(k), all materials 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 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, 40-23-60(10)	0
810-6-1-.138	Rebuilding Of Tracks, Idlers, And Rollers	(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 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. (§40-23-1(a)(10)).	§§20-2A-7(a)(5), 40-23-1(2), 40-23-31, 40-23-60(10)	0
810-6-1-.138	Rebuilding Of Tracks, Idlers, And Rollers	(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 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 810-6-1-.22 entitled Barter, Exchange, Trade Inc. (§40-23-2(1)).	§§20-2A-7(a)(5), 40-23-1(2), 40-23-31, 40-23-60(10)	0
810-6-1-.140	Recordings Purchased For Use With Musical Devices	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 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 to sales tax. §40-23-1(10).	§§40-23-31, 40-23-83	0
810-6-1-.141	Repairs, Outside Or Sublet	(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 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	0
810-6-1-.144	Repairs To Tires And Tubes	(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 recapping, retreading, and major repairing are taxed at the special one and one-half percent rate levied on machines.	§§40-23-31, 40-23-83	0
810-6-1-.144	Repairs To Tires And Tubes	(2) Tire repairmen shall not collect sales tax on charges for tube and minor tire repairs. Materials used in making tube and minor tire repairs are taxable to the repairmen. Machines used solely in making tube and minor tire repairs are taxable to the repairmen at the general rate of 4 percent.	§§40-23-31, 40-23-83	0

**PHASE I ADMINISTRATIVE RULE INVENTORY
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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-1-.144	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	0
810-6-1-.144	Repairs To Tires And Tubes	(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 for use in tube and minor tire repairing.	§§40-23-31, 40-23-83	0
810-6-1-.148	Rural Electrification Authority (REA)	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, whichever may apply, except when otherwise specifically exempted. §40-23-1(10).	§§40-23-31, 40-23-83	0
810-6-1-.166	Shoe Repairs	(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 sold sales tax applies to the full purchase price without any deduction for labor or service.	§40-23-31	0
810-6-1-.168	Table Wine Tax	Table Wine Tax. Whether billed separately to the purchaser or included in a lump sum selling 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.	§§40-23-31, 40-23-83	0
810-6-1-.170	Theatrical Productions, Symphonies, Etc	(2) In order to be exempt from the tax, some of the members of the society, association, guild, or workshop group must take an active part in the concert or production such as director, musician, or actor. §40-23-4(25)	§40-23-31	0
810-6-1-.172	Taxability Of Cross Ties And Timbers	(1)(a) Where untreated cross ties or timbers are purchased from outside this state and also 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	0
810-6-1-.172	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	0
810-6-1-.173	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	0
810-6-1-.173	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.) §40-23-1(10).	§§40-23-31, 40-23-83	0
810-6-1-.174	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
810-6-1-.175	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	0
810-6-1-.176	Trade Stamps And Trade Coupons	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 ratio 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 sales tax. (Section 40-23-1(a)(6), Code of Ala. 1975)	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-31	0
810-6-1-.177	Trading Stamps	(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. §40-23-2(1).	§40-23-31	0
810-6-1-.178	Transportation Charges	(1) Where a seller delivers tangible personal property in his own equipment or in equipment	§§40-23-31, 40-23-83	0
810-6-1-.178	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 prepaays the freight to the common carrier or U.S. Postal Service and is reimbursed by the purchaser.	§§40-23-31, 40-23-83	0
810-6-1-.178	Transportation Charges	(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 separately.	§§40-23-31, 40-23-83	0
810-6-1-.179	Transportation Costs, Sellers	Transportation Costs, Sellers. In no event may a seller deduct costs of bringing property to his	§40-23-31	0
810-6-1-.180	Truck Trailers And Semitrailers	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	0
810-6-1-.183.02	Sales Of Tangible Personal Property Through Vending Machines.	(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 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),	0
810-6-1-.183.02	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),	0

PHASE I ADMINISTRATIVE RULE INVENTORY
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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-1-.183.02	Sales Of Tangible Personal Property Through Vending Machines.	(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 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 vending machines covered by the agreement. The payment of a rental fee on the machines by the 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
810-6-1-.183.02	Sales Of Tangible Personal Property Through Vending Machines.	(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 individual invoice, or in a computerized record keeping system. Each wholesale invoice shall show the complete name and address of the wholesale purchaser. Invoices made out to "cash" shall 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
810-6-1-.183.02	Sales Of Tangible Personal	(6) The provision in paragraph (2)(a) regarding the proper measure of tax to be used in computing (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 by the customer. Where a seller sells to a customer who both uses and sells from the same stock 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), 40-23-1(a)(6), 40-23-1(a)(8),	0
810-6-1-.184	Seller Sells Tax Free At The Seller's Risk	(2) Veterinarians in many instances make retail sales of medicines, vaccines and other supplies. Veterinarians who make retail sales shall apply for and obtain a sales tax license. Further, these veterinarians shall collect sales tax from their customers and remit the tax to the Department of Revenue.	§§40-2A-7(a)(5), 40-23-4(a)(2), 40-23-4(a)(4),	0
810-6-1-.186	Veterinarians	(3) Veterinarians who have obtained a sales tax license shall purchase all medicines, equipment,	§§40-2A-7(a)(5), 40-23-4(a)(29), 40-23-31, 40	0
810-6-1-.186	Veterinarians	(4) With respect to purchases from suppliers other than veterinarian supply houses, veterinarians 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 than veterinarian supply houses shall be purchased tax-free and the veterinarian shall compute and pay sales tax on withdrawals and collect and remit sales tax on retail sales to customers.	§§40-2A-7(a)(5), 40-23-4(a)(29), 40-23-31, 40	0
810-6-1-.186	Veterinarians	(5) The sale, use, storage, or consumption of all antibiotics, drugs, serums, vaccines, and other medications used in the commercial production and growing of fish, livestock, and poultry is exempt from 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 used.	§§40-2A-7(a)(5), 40-23-4(a)(29), 40-23-31, 40	0
810-6-1-.186.04	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
810-6-1-.186.04	Warehousemen, Sales To	(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. §40-23-1(10).	§§40-23-31, 40-23-83	0
810-6-1-.187	Warranty Contracts - Replacements Of Articles	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 instances where there is no charge for the article given in exchange or for the replacement parts no tax is due. §40-23-2(1).	§40-23-31	0
810-6-1-.196	Withdrawals From Inventory	(2) The transactions in (a) and (b) below shall not be deemed or considered to constitute a	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-1(a)(8),	0
810-6-1-.196	Withdrawals From Inventory	(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 inventory. Alabama sales tax is due on tangible personal property withdrawn from inventory in Alabama regardless of where the property so withdrawn is used or consumed.	§§40-2A-7(a)(5), 40-23-1(a)(6), 40-23-1(a)(8),	0
810-6-1-.197	Sales Taxes Paid By Certain Camps	(1) The term "camp" as used in this rule shall mean a facility providing lodgings, meals, and 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 rule shall not include any facility that does not qualify for the lodgings tax exemptions contained 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
810-6-1-.197	Sales Taxes Paid By Certain	(2) The term "department" as used in this rule shall mean the Alabama Department of Revenue.	§§40-2A-7(a)(5), 40-23-1(a)(9), 40-23-1(a)(10),	0
810-6-1-.197	Sales Taxes Paid By Certain Camps	(4) The furnishing of food, food items, T-shirts, caps, gym bags, and similar items by a camp, 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 certificate of exemption, the vendor selling these items to the camp shall collect state and applicable county and municipal sales or use taxes from the camp at the time of purchase and remit the taxes collected to the department.	§§40-2A-7(a)(5), 40-23-1(a)(9), 40-23-1(a)(10),	0
810-6-1-.197	Sales Taxes Paid By Certain Camps	(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 making retail sales of this nature shall obtain a sales tax license and comply with Sales and Use Tax Rule 810-6-1-.56 entitled Dual Business. (Sections 40-23-1(a)(9), 40-23-1(a)(10), and 40-23-6, Code of Ala. 1975)	§§40-2A-7(a)(5), 40-23-1(a)(9), 40-23-1(a)(10),	0

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-1-.197	Sales Taxes Paid By Certain Camps	(6) A camp that does not maintain a stock or inventory of food, food items, T-shirts, caps, gym bags, 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 sales 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 its vendors on all of its purchases of the items and is not required to obtain a sales tax license.	§§40-2A-7(a)(5), 40-23-1(a)(9), 40-23-1(a)(10)	0
810-6-2-.04	Automotive Demonstrator, Levy Of Tax	(1) Any dealer licensed pursuant to Section 40-23-6, Code of Ala. 1975, who withdraws from his or her 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 trailer, 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 period in which the withdrawal is made. When the vehicle is returned to the stock of the dealer and sold, the sale is subject to the tax. (Section 40-23-2(4))	§§40-23-31, 40-23-83	0
810-6-2-.08	Belting	Belting. Belting purchased for use on a particular machine used in manufacturing is taxed at the special machine rate of 1 1/2% even though such belting may not be purchased to the exact length required. §40-23-2(3)	§§40-23-31, 40-23-83	0
810-6-2-.09.02	Sales Of Textbooks, Other	(1) The term "elementary or secondary school" as used in this rule shall mean a school where the	§§40-2A-7(a)(5), 40-9-31, 40-23-2(1), 40-23-3	0
810-6-2-.13	Compositions	(2) Subject to the criteria outlined in Sales and Use Tax Rule 810-6-1-.80 entitled ingredient or 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 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 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
810-6-2-.13	Compositions	(3) 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 of the compositions at the machine rate of 1 1/2%.	§§40-23-31, 40-23-83, 40-23-2(3)	0
810-6-2-.16	Dust Collecting Equipment	Dust 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 not in any event apply with respect to sheet metal or other building materials used to construct 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)	§§40-23-31, 40-23-83	0
810-6-2-.22.05	Federal Tax On Hazardous Chemicals	Federal Tax On Hazardous Chemicals. It is the position of the Department based on an opinion by the Legal Division of the Department of Revenue that the federal tax is to be included in the measure 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 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 the sales and/or use tax payable to the state. §40-23-1(10) (Adopted August 10, 1982)	§§40-23-31, 40-23-83	0
810-6-2-.25	Refractories, Rates Applicable To	(1) The term "refractories" as used in this rule shall mean fire clay, firebrick, magnesite, steel, and other special purpose heat resistant materials.	§§40-2A-7(a)(5), 40-23-2-(1)(3), 40-23-61(a)(t)	0
810-6-2-.27	Gold, Coin, And Bullion	(2)(c) Agents, including gold jobbers and brokers, who sell gold at retail in their own name must collect retail sales tax thereon.	§§40-2A-7(a)(5), 40-23-4(a)(51), 40-23-31, 40	0
810-6-2-.32	House Trailers And Mobile Homes	(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 sales or use tax shall be the price of the new or used house trailer or mobile home sold less credit 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
810-6-2-.32	House Trailers And Mobile Homes	(2) The reduced automotive rate of sales or use tax also applies to parts, attachments, or accessories for house trailers or mobile homes purchased from the dealer as a unit along with the house trailer or mobile home. Parts, attachments, or accessories purchased from the dealer after title 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 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
810-6-2-.32	House Trailers And Mobile Homes	(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 home. 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 the owner of the mobile home. The term "mobile home set-up materials and supplies" shall not include 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
810-6-2-.41	Machines Furnished And	(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
810-6-2-.41	Machines Furnished And Installed By Building Contractors.	(2) On the other hand, building materials when used as such cannot come within the special 1 1/2% levy when purchased by a contractor or by a manufacturer regardless of whether or not the structure made therefrom may be used in mining, quarrying, manufacturing, compounding or processing. 40-23-2(3), 40-23-1(10)	§§40-23-31, 40-23-83	0
810-6-2-.46	Manufacturer's Use Of	(3) The patterns or materials used in making patterns are taxable to the manufacturer at the time	§§40-23-31, 40-23-83	0
810-6-2-.46.01	Marine Dealers, Sales By	(d) When a boat without a motor is sold with a trailer, the total selling price of the boat is taxable 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 the trade-in allowance, the unit traded-in for the trailer must qualify as an automotive unit. If the boat 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
810-6-2-.52.05	National And State Banks	(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
810-6-2-.53	Negatives	(3) 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 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
810-6-2-.57	Parts And Attachments For	Parts And Attachments For Machines Used In Manufacturing. Materials purchased by a	§§40-23-31, 40-23-83	0
810-6-2-.65	Plates, Printers	(3) The plates or materials used in making plates are taxable to the printer at the time of purchase even though the plates may pass to the printer's customer after use by the printer.	§§40-23-31, 40-23-83	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-2-.69	Printers, Applicable Tax Rate	Printers, Applicable Tax Rate. Sales of materials to printers are at wholesale, tax free, when such 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 1 1/2%. 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) §40-23-2(3)	§§40-23-31, 40-23-83	0
810-6-2-.71	Proofs	(1) When repairs require service only or service with the use of an inconsequential amount of materials, the amount received is not subject to tax.	§§40-23-31, 40-23-83	0
810-6-2-.78	Repairs, Machine	(2) Materials which lose their identity because of use by a repairman in repairing or reconditioning 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 uses in making repairs and pay direct to the Department of Revenue as sales tax the amount due on both sales and withdrawals from stock for use.	§40-23-31	0
810-6-2-.79	Repairs Of Electric Motors And Electric Generators.	(3) Note, however, the removal or disposal of waste materials is not of itself a manufacturing process. The waste removal equipment must be an attachment of a machine which is covered by 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
810-6-2-.88	Sawdust Removal Equipment	(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 other than primary or secondary schools, no sales tax is due on receipts accruing from admissions or fees from other amusements or entertainment conducted by schools and colleges owned and operated by the State of Alabama, a county or city of the State of Alabama. (Section 40-23-2(2))	§40-23-31	0
810-6-2-.88.03	Schools And Colleges Owned By The State, Counties Or Cities, Sales Made By	(1) The term "elementary or secondary school" as used in Act No. 96-653 and in this regulation shall mean both public and private schools where the curriculum consists of one or more of grade 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 specialized subjects such as dance, horseback riding, music, cooking, or sewing.	§§40-2A-7(a)(5), 40-23-31 and 40-23-83	0
810-6-2-.88.04	Exemption For Certain Sales By Elementary And Secondary Schools, School Sponsored Clubs and Organizations, And School Affiliated Groups.	(1)(c) nonprofit elementary or secondary school affiliated groups, such as parent-teacher organizations and booster clubs whose membership may be composed of individuals other than students.	§§40-2A-7(a)(5), 40-23-31 and 40-23-83	0
810-6-2-.90.01	Seller's Responsibility To Collect And Pay State Sales Tax And Seller's Use Tax	(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 Chapter 23, Article 1 of Title 40, Code of Ala. 1975. Sales taxes collected must be reported and paid in accordance with the provisions of Rule 810-6-4-.19, State Sales Tax Returns Required from All Retail Vendors and Annual Schedule of Locations Required from All Retail Vendors with Multiple Locations.	§§40-2A-7(a)(5), 40-23-2, 40-23-61 thru 40-23-191	0
810-6-2-.90.01	Seller's Responsibility To Collect And Pay State Sales Tax And Seller's Use Tax	(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 include any contact with this state that would allow this state to require the seller to collect and 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 40-23-191	0
810-6-2-.90.01	Seller's Responsibility To Collect And Pay State Sales Tax And Seller's Use Tax	(5) A seller may have substantial nexus with this state due to the business activities conducted in 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 40-23-191	0
810-6-2-.90.01	Seller's Responsibility To Collect And Pay State Sales Tax And Seller's Use Tax	(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 party to the corporation under the attribution rules of Section 318 of the Internal Revenue Code 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 40-23-191	0
810-6-2-.90.01	Seller's Responsibility To Collect And Pay State Sales Tax And Seller's Use Tax	(7) Every seller required to collect the use tax shall register with the Department and give the 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 Department may require with respect to matters pertinent to the enforcement of the Alabama Use Tax Law. Use taxes collected must be reported and paid in accordance with the provisions of Rule 810-6-5-.19.01, State Use Tax Returns.	§§40-2A-7(a)(5), 40-23-2, 40-23-61 thru 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(2) The term "eligible seller" shall mean	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(3) The terms "marketplace facilitator" and "marketplace seller" shall be as defined in § 40-23-199.1. See Rule 810-6-2-.90.04 Requirements for Certain Marketplace Facilitators.	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	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 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(5) The term "most recent federal census" shall mean the decennial population count conducted by the U. S. Census Bureau.	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax 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 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(7) The term "otherwise delivered" shall mean delivery by a method other than in equipment owned or leased by the seller. Delivery in the seller's own vehicle or in equipment leased by the seller establishes a physical presence and disqualifies the seller from participation in the program.	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(8) The term "participating eligible seller" shall mean a seller that has been admitted into and is in good standing in the program.	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(9) The term "program" shall mean the Simplified Sellers Use Tax Remittance Program.	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax 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 40-23-191	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(11) The term "simplified sellers use tax return" shall mean the monthly report of tax due from eligible sellers participating in the program.	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(12) The term "state" shall mean the State of Alabama.	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(13) Pursuant to Section 40-23-193, Code of Ala. 1975, the program is designed to allow an eligible 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 collection and remittance of simplified sellers use tax relieves the eligible seller and the purchaser from any additional state or local sales and use taxes on the transaction.	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(13)(a) No participating eligible seller shall be required to collect the tax at a rate greater than eight percent (8%), regardless of the combined actual tax rate that may otherwise be applicable.	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(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 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 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(13)(c) The participating eligible seller shall collect the tax on all purchases shipped or otherwise 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 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(14) A participating eligible seller shall provide the purchaser with a statement or invoice showing 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 the seller's website, or by any other means approved by the department as sufficient to provide reasonable notice to the customer.	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(15) To participate in the program, an eligible seller shall complete the required application and provide other information as necessary to certify that the seller:	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(16) A participating eligible seller shall be removed from the program if:	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(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 in-state 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 this state only through 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 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(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 subject to the negligence and/or fraud penalties in accordance with §40-2A-11, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(19) Participating eligible sellers shall file monthly a simplified sellers use tax return reporting all sales shipped or otherwise delivered into the state.	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(19)(a) The return shall be due on or before the 20th day of the month next succeeding the month.	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax 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 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(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 purchasers or amounts of sales into a specific city or county.	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(20) Participating eligible sellers shall be entitled to a discount of two percent (2%) of the	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(21) The proceeds of the simplified sellers use tax paid shall be appropriated to the department, 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 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(21)(b) Twenty-five percent (25%) to each county in the state on a prorated basis according to 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 distributed on a prorated basis according to population as determined in the most recent federal census prior to the distribution to each county shall be twenty percent (20%).	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(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 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(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 account for each county and municipality on file with the department. Proceeds shall be paid to counties and municipalities monthly, for proceeds received during each preceding calendar month.	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(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 amount, and the amount of simplified sellers use tax collected. Such records shall be made available for review and inspection upon request by the department.	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.02	Simplified Sellers Use Tax Remittance Program	(24) Eligible sellers participating in the program shall not be subject to audit or review by any Alabama locality for simplified sellers use tax. The Department holds the sole authority for audit and review of eligible sellers participating in the program.	§§40-2A-7(a)(5), 40-23-191 through 40-23-191	0
810-6-2-.90.03	Requirements For Certain Out-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, 40-23-67	0
810-6-2-.90.03	Requirements For Certain Out-Of-State Sellers Making Significant Sales Into Alabama	(3) This rule shall not be enforced for any of the following:	§§40-2A-7(a)(5), 40-23-83, 40-23-67, 40-23-67	0
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(1) For the purpose of this rule, the following terms shall have the following meanings	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-191	0
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(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, 40-23-191	0
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(3)(d) Participating marketplace facilitators must 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, 40-23-191	0
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(3)(e) Participating marketplace facilitators are required to maintain records of all sales delivered,	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-191	0
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(3)(f) Participating marketplace facilitators are not subject to audit by an Alabama locality for SSUT. However, an Alabama locality may audit the non-marketplace facilitator sales of a marketplace seller for sales or use tax that may be due.	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-191	0
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(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, 40-23-191	0
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(5)(a) A non-participating marketplace facilitator must file in a form prescribed by the department 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 marketplace facilitator on behalf of the marketplace seller. Elections required by this subparagraph must be filed with the department:	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-191	0
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(5)(b) TRANSACTIONAL NOTICES. Non-participating marketplace facilitators must provide notices	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-191	0
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(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 be required to remit any tax owed directly to the department. The notice shall also advise that a summary of such sales is being provided to the department.	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-191	0
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(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, 40-23-191	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(5)(c) ANNUAL TRANSACTION SUMMARY TO PURCHASERS. Non-participating marketplace facilitators must provide an annual transaction summary to each purchaser who entered into, in the aggregate during the previous calendar year, more than \$200 in transactions that are subject to the notice and reporting requirements of paragraph (4) of this rule.	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(5)(c)(1) The annual transaction summary must include:	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(5)(c)(1)(i) A statement that sales or use tax was not collected on the listed transactions in the prior calendar year and that the purchaser may be required to remit any tax owed directly to the department.	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(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-	0
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(5)(c)(1)(iii)(4) If the purchaser's billing or shipping address is known, the summary may be provided to the purchaser electronically, if:	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(5)(d) PURCHASER REPORTS TO DEPARTMENT. Non-participating marketplace facilitators must provide reports to the department for each purchaser who entered into transactions that are 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
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(5)(d)(1) Reports for each purchaser must be filed electronically in a form and manner prescribed by the department.	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(5)(d)(2)(i) Marketplace facilitators with transactions in excess of \$1,000,000 in any given quarter ending March 31, June 30, September 30, or December 31, must file the purchaser report 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
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(5)(d)(2)(ii) Marketplace facilitators with quarterly transactions of \$1,000,000 or less in any given 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 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
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(5)(d)(2)(iii) For the purposes of this subdivision, total quarterly transactions shall be calculated by 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 marketplace facilitator's marketplace.	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(5)(d)(3) The report for each purchaser must include:	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(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 marketplace facilitator to begin collecting and remitting SSUT on marketplace sales prior to 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:	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(7)(a) The limited amount of information required to be reported to the department by this rule is 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 this rule would result in a violation of the rights of its customers under the First Amendment of the United States Constitution, the seller may apply to the department for an exemption from the reporting requirements of this rule.	§§40-2-11(7), 40-2A-7(a)(5), 40-2A-11, 40-23-	0
810-6-2-.90.04	Requirements For Certain Marketplace Facilitators And Marketplace Sellers	(7)(b) An application for a marketplace seller exemption from the reporting requirements of this 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 rights of its customers. The department may request additional information from the seller 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
810-6-2-.92	Soft Drink Bottlers	Soft Drink Bottlers. Soft drink bottlers are engaged in manufacturing and compounding and, 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 40-23-1(a)(9)(b), 40-23-2(3), 40-23-2(1), 40-23-60(4)(b), 40-23-61(a), and 40-23-61.	§§40-23-31, 40-2A-7(a)(5), 40-40-23-83, 40-2-	0
810-6-2-.92.02	State, County And City, Sales Made By	(1) The counties and cities of the State of Alabama and the agencies and the instrumentalities 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 tax on sales made by them.	§40-23-31	0
810-6-2-.92.02	State, County And City, Sales Made By	(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 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. (Section 40-23-2(2))	§40-23-31	0
810-6-2-.97	Tanks Used In Manufacturing	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 site. §40-23-2(3)	§§40-23-31, 40-23-83	0
810-6-2-.99	Tool Steel	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 or quarry operator to adapt it for use on his equipment. §40-23-2(3)	§§40-23-31, 40-23-83	0
810-6-2-.107	Wholesale Sales	(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 such sales.	§§40-23-31, 40-23-83	0
810-6-2-.108	Paper Manufacturers, Tax Rates Applicable To	(2)(a) steam hose used for cleaning purposes including bulk purchases of steam hose of the kind 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 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
810-6-3-.01	Exemptions For Agricultural Products Sold By The Producer	(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 other in §40-23-4(a)(44)(45), Code of Ala. 1975. A sale of agricultural products that does not 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-3-.01	Exemptions For Agricultural Products Sold By The Producer	(2)(b) Unlike the exemption outlined in paragraph (3) below, this exemption is not limited to products that are planted, cultivated, and harvested by the producer. Examples of products that 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
810-6-3-.01.02	Automotive Vehicles, Certificate Of Exemption - Out-Of-State/City/County Delivery Form.	(1) In accordance with the guidelines for interpretation outlined in Brundidge Milling Co. v. State, 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, and members of the equidae family of mammals such as horses, mules, and donkeys.	§§40-23-31, 40-23-83	0
810-6-3-.03.02	Automotive Vehicles, Certificate Of Exemption - Out-Of-State/City/County Delivery Form.	(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 exemption claim based on the delivery location shall be supported by an affidavit of the dealer and the buyer and by an affidavit of the person making delivery of the vehicle, trailer, camper, 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-	0
810-6-3-.07.06	United Appeal Funds And Supported Charities	(2)(e) With respect to the distribution of funds raised by the united appeal fund, the entity's principal governing documents must require 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
810-6-3-.07.06	United Appeal Funds And Supported Charities	(3)(a) Each supported charity must be separately identified by name in the principal governing documents of the united appeal fund entity.	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-9-12	0
810-6-3-.07.06	United Appeal Funds And Supported Charities	(3)(b) Each supported charity must agree, in its own principal governing documents, to become or remain a member of the united appeal fund that funded the supported charity. (Section 40-9-12(d)(1)).	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-9-12	0
810-6-3-.07.06	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 must :	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-9-12	0
810-6-3-.07.06	United Appeal Funds And Supported Charities	(6) The term "governing documents" as used in this rule shall mean:	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-9-12	0
810-6-3-.07.06	United Appeal Funds And Supported Charities	(6)(b) In the case of Nonprofit Entities other than corporations, the document or certificate by which the entity was created (whatever the title of such document may be), and rules, regulations, and resolutions adopted by the person or persons with the highest or paramount authority to act on behalf of the entity, which bind the entity and all its agents and employees.	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-9-12	0
810-6-3-.07.06	United Appeal Funds And Supported Charities	(8) All united appeal funds and supported charities must comply with requirements to file informational reports as outlined in Sales and Use Tax Rule 810-6-5-.02.02.	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-9-12	0
810-6-3-.12	Cotton Seed Meal Exchanged For Cotton Seed	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 and pay to the State of Alabama sales tax measured by the amount received in payment of the difference.	§§40-23-5(6), 40-23-31	0
810-6-3-.13	Defense Plant Corporation	(2) The purchase order of the agents of this corporation, when making purchases for the use and benefit of the corporation, must plainly state that the purchases are being made by the agent "acting for and on behalf of the corporation."	§§40-23-4(14), 40-23-31	0
810-6-3-.15	Federal Charge Card Program, Exemption Certification.	(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 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
810-6-3-.15	Federal Charge Card Program, Exemption Certification.	(5) In lieu of utilizing the exemption certification form, written documentation of the same information as required on the certification may be retained by the vendor or provider of lodgings and accommodations to substantiate that the transaction is exempt from tax.	§§40-2A-7(a)(5), 40-23-4(17), 40-23-62(2), 40-	0
810-6-3-.18	Federal Savings And Loan	(1) Alabama sales or Alabama use taxes, whichever may apply, are due on property sold to federal	§§40-23-2(1), 40-23-31	0
810-6-3-.18	Federal Savings And Loan Associations.	(2) The only limitation placed upon the taxation of a federal savings and loan association is that 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
810-6-3-.20.01	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-	0
810-6-3-.20.01	Exemption Certification Form Respecting Fertilizers, Insecticides, Fungicides, And Seedlings (Form ST: EXC-1)	1, the undersigned, hereby certify that the items of tangible personal property purchased from (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. 1975, as Amended, and therefore may be purchased without payment of sales or use tax under 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 undersigned.	Title 9 of Chapter 12, §§40-23-1, 40-23-2, 40-	0
810-6-3-.20.01	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-	0
810-6-3-.20.01	Exemption Certification Form Respecting Fertilizers, Insecticides, 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-	0
810-6-3-.20.01	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-	0
810-6-3-.20.01	Exemption Certification Form Respecting Fertilizers, Insecticides, Fungicides, And Seedlings (Form ST: EXC-1)	(2)(c) the seller should retain the original certificate and a copy of the sales receipt for a three-year period.	Title 9 of Chapter 12, §§40-23-1, 40-23-2, 40-	0
810-6-3-.20.01	Exemption Certification Form	(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-	0
810-6-3-.20.01	Exemption Certification Form Respecting Fertilizers, Insecticides, Fungicides, And Seedlings (Form ST: EXC-1)	(4) The seller is not required to secure a Form ST: EXC-1 for each sale of exempt items to a farmer with a SCS farm number when said seller knows the items purchased will be used for exempt 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 Department along with other business records. The purchaser's SCS farm number can be used as a 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 Chapter 12, §§40-23-1, 40-23-2, 40-	0
810-6-3-.20.01	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-	0
810-6-3-.20.01	Exemption Certification Form Respecting Fertilizers, Insecticides, Fungicides, And Seedlings (Form ST: EXC-1)	(5)(ii) by designing and using a rubber stamp to add the information to the sales invoice. Other methods which accomplish the same result as the exemption certification form may also be used. (Section 40-23-4.3)	Title 9 of Chapter 12, §§40-23-1, 40-23-2, 40-	0
810-6-3-.22	Florists, Sales Of Nursery	(2) A florist who claims the exemption outlined in paragraph (1) must keep sufficient records to	§§40-23-2, 40-23-4, 40-23-31, 40-23-83	0
810-6-3-.23.01	Food Banks.	(1) The term "food bank" as used in this rule shall mean any entity located within Alabama that is an affiliated food bank of the "America's Second Harvest - The Nation's Food Bank Network" or their subsidiary distribution organizations (SDOs).	§40-2A-7(a)(5), and Act 2007-453	0
810-6-3-.23.01	Food Banks.	(2) The term "subsidiary distribution organization (SDOs)" as used in this rule shall mean smaller	§40-2A-7(a)(5), and Act 2007-453	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-3-.24	Sales to Foreign Governments, Diplomatic And Consular Officials	(1) Sales to a foreign government or to its agents for use of a foreign government are subject to Alabama Sales Tax unless they are immune because of a treaty between the foreign government and the United States. Alabama tax should be collected in the absence of proof that the foreign power is immune because of such a treaty.	§§40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-4(a)(17)	0
810-6-3-.24	Sales to Foreign Governments,	(2)(c) Motor Vehicle Transactions Exemptions. Tax exemptions allowed on vehicle purchases by all (2)(c)(1) The purchaser should present a mission tax exemption card, a personal tax exemption card, or a protocol identification card to the seller. Members of the United Nations (UN), 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 tax exemption card.	§§40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-4(a)(17)	0
810-6-3-.24	Sales to Foreign Governments,	(2)(c)(2) The vendor must contact the U.S. Department of State, Office of Foreign Missions for a (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 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
810-6-3-.24	Sales to Foreign Governments, Diplomatic And Consular Officials	(3)(b) Mission and Official Tax Exemption Cards. Mission tax exemption cards and official tax 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 pictured is the point of contact and need not be present at the purchase. However, all purchases 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 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
810-6-3-.24	Sales to Foreign Governments, Diplomatic And Consular Officials	(4)(a) Sales of tangible personal property to, and the rental or furnishing of rooms, lodgings, or accommodations to nationals of the United States even though such persons may perform consular functions for foreign governments.	§§40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-4(a)(17)	0
810-6-3-.24	Sales to Foreign Governments, Diplomatic And Consular Officials	(4)(c) Sales of tangible personal property to, and the rental or furnishing of rooms, lodgings, or accommodations to nationals of the United States even though such persons may perform consular functions for foreign governments.	§§40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-4(a)(17)	0
810-6-3-.24	Sales to Foreign Governments, Diplomatic And Consular Officials	(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 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 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
810-6-3-.25	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 (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 delivered to his customers.	§§40-23-4(14), 40-23-31, 40-23-83	0
810-6-3-.25	Fuel Oil Used In Firing Kilns	(3) A seller 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 sales or use tax due on all sales for which exemption claims cannot be verified by the Revenue Department.	§§40-23-4(14), 40-23-31, 40-23-83	0
810-6-3-.29	Grass Sod	(1) Notwithstanding any of the exemptions outlined above, an individual, partnership, or (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 11-54-96, Code of Ala. 1975)	§§40-23-31, 40-23-83	0
810-6-3-.32	Historical Preservation	(1) Notwithstanding any of the exemptions outlined above, an individual, partnership, or (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 11-54-96, Code of Ala. 1975)	§§40-2A-7(a)(5), 40-9B-7, 40-23-1(a)(10), 40-	0
810-6-3-.33	Industrial Development Board	(2)(a) The exemption in Section 11-54-96 does not apply to a contractor where the contractor has 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 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, 40-	0
810-6-3-.33	Industrial Development Board	(2)(a) The exemption in Section 11-54-96 does not apply to a contractor where the contractor has 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 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, 40-	0
810-6-3-.33	Industrial Development Board	(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 Medicaid and a manufacturer who provides the item, bills Medicaid directly under the terms of the contract, and receives payment directly from Medicaid.	§§40-2A-7(a)(5), 11-54-96, 40-9-33, 40-9B-4, 40-	0
810-6-3-.37.03	Exemption For Certain Items Furnished To Medicaid Recipients	(1)(b) Payment for Medicare program furnished items may be as the result of a contract between Medicaid and a manufacturer who provides the item, bills Medicaid directly under the terms of the contract, and receives payment directly from Medicaid.	§§40-2A-7(a)(5), 40-32-2, 40-23-4, 40-23-31, 40-	0
810-6-3-.37.03	Exemption For Certain Items Furnished To Medicaid Recipients	(1)(c) Payment may be as the result of contracts with various suppliers, such as home health providers, who furnish the item, bill Medicaid pursuant to the terms established by the Medicaid program, and receive payment directly from Medicaid.	§§40-2A-7(a)(5), 40-32-2, 40-23-4, 40-23-31, 40-	0
810-6-3-.37.03	Exemption For Certain Items Furnished To Medicaid Recipients	(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 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 respect to that portion of a co-pay purchase paid for directly by the Medicaid recipient. (40-23-2 and 40-23-61, Code of Ala. 1975)	§§40-2A-7(a)(5), 40-32-2, 40-23-4, 40-23-31, 40-	0
810-6-3-.38	Medical Clinic Boards	(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 personal property. (Sections 40-23-1(a)(10) and 40-23-60(5), Code of Ala. 1975)	§§40-2A-7(a)(5), 40-9-33, 40-9B-7, 40-23-1(a)	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-3-.38	Medical Clinic Boards	(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 not change the tax exempt status of a non-profit entity for sales and use tax purposes.	§§40-2A-7(a)(5), 40-9-33, 40-9B-7, 40-23-1(a)	0
810-6-3-.39	Motor Freight Lines, Sales To	Any sale of property to motor freight lines is subject to the sales tax where the property is 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 payment is made out of state.	§§40-23-31, 40-23-83	0
810-6-3-.41	Exemption For Municipal Special Health Care Facilities.	(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 operation of the facility, are subject to sales or use tax. Examples of nonexempt items are diesel fuel and repair parts for construction equipment, hand tools, and consumable supply items used by the contractor or agent.	§§40-2A-7(a)(5), 40-9B-7, 40-23-31, 11-62-18	0
810-6-3-.41	Exemption For Municipal Special Health Care Facilities.	(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 pertains to private users of private use property. Private user is defined in 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), 40-9B-7, 40-23-31, 11-62-18	0
810-6-3-.41.01	Exemption For Certain Health Care Authorities	(4) To qualify for the exemption in Section 22-21-333, 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 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 are diesel fuel and repair parts for construction equipment, hand tools, and consumable supply items used by the contractor, subcontractor, or agent.	§§40-2A-7(a)(5), 11-62-18, 40-9B-7, 40-23-31	0
810-6-3-.41.01	Exemption For Improvement Districts.	(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 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 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, 40-9B-7, 40-23-31	0
810-6-3-.41.02	Exemption For Improvement Districts.	(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.	§§40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23-	0
810-6-3-.41.02	Exemption For Improvement Districts.	(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)).	§§40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23-	0
810-6-3-.41.02	Exemption For Improvement Districts.	(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-	0
810-6-3-.41.02	Exemption For Improvement Districts.	(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 to its vendors to document the tax-exempt status of its purchases of materials for the improvement project indicated on the Form STE-1. A contractor or subcontractor who will be making tax-exempt purchases for more than one qualifying improvement project shall obtain a separate Form STE-1 for each project. A contractor or subcontractor who obtains a Form STE-1 shall comply with all of the provisions of Sales and Use Tax Rule 810-6-5-.02 entitled State Sales and Use Tax Certificate of Exemption (Form STE-1) - Responsibilities of the Certificate Holder - Burden of Proof - Liability for Taxes Later Determined to be Due.	§§40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23-	0
810-6-3-.41.02	Exemption For Improvement Districts.	(9) In accordance with Act. No. 2004-638, the sale to, or the storage, use, or consumption by any contractor or subcontractor of any tangible personal property contract to be incorporated into realty pursuant to a contract awarded, or any portion of a contract which is revised, renegotiated, or otherwise altered, on and after July 1, 2004, to the extent that such revision, renegotiation, or alteration requires the purchase of additional tangible personal property is subject to all state, county and municipal sales and use taxes. Items purchased after June 30, 2004, pursuant to a contract awarded prior to July 1, 2004, will continue to be exempt for the remainder of the contract to the extent that any post June 30, 2004, revision or amendment does not require the purchase of additional tangible personal property.	§§40-2A-7(a)(5), 11-99A-2, 11-99A-20, 40-23-	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-3-.42.02	Nonresidents, Sales To	(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 810-6-3-.42.03 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 outside Alabama. (Section 40-23-2(4))	§§40-2A-7(a)(5), 40-23-2(4), 40-23-31, 40-23-	0
810-6-3-.42.02	Nonresidents, Sales To	(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-	0
810-6-3-.42.02	Nonresidents, Sales To	(4)(a) The tax collected on sales outlined in paragraph (4) above shall be Alabama sales tax and shall exclude county and municipal sales tax.	§§40-2A-7(a)(5), 40-23-2(4), 40-23-31, 40-23-	0
810-6-3-.42.02	Nonresidents, Sales To	(5) 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, 40-23-	0
810-6-3-.42.03	Sales Of Certain Automotive Vehicles To Nonresidents For First Use And Registration Or Titling Outside Alabama.	(1)(b)(2) Copy of the purchaser's valid state-issued identification card, state-issued driver's license, U.S. passport, or for entities, a copy of the same for the individual signing for the purchase. An entity must also provide a copy of the same for a member of an LLC or a member of the board of 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
810-6-3-.42.03	Sales Of Certain Automotive	(2) The certificate must be executed by both the seller and the purchaser or the purchaser's agent	§§40-2A-7(a)(5), 40-23-2(4), 40-23-31	0
810-6-3-.42.03	Sales Of Certain Automotive Vehicles To Nonresidents For First Use And Registration Or Titling Outside Alabama.	(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 examination by the department or any authorized agent during normal business hours. The seller will be liable for the Alabama sales tax on any sale for which the export exemption has been 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 records.	§§40-2A-7(a)(5), 40-23-2(4), 40-23-31	0
810-6-3-.42.03	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
810-6-3-.43	Nurserymen - Sales Of Plants, Seedlings, Nursery Stock And Floral Products	(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 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
810-6-3-.43	Nurserymen - Sales Of Plants, Seedlings, Nursery Stock And Floral Products	(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 exemptions outlined in paragraphs (1) and (2) above are exempt from sales and use tax. (Adopted March 9, 1961, Amended January 20, 1966, readopted through APA effective October 1, 1982, 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
810-6-3-.45	Peat Moss	When purchased for agricultural use as a soil conditioner or plant food, peat or peat moss is exempt from the sales or use tax, as the case may be, by the fertilizer exemptions found in Sections 40-23-4(a)(2) and 40-23-62(5) (State v. Flowerwood Nursery, Inc., 55 So. 2d 130)	§§40-23-31, 40-23-83	0
810-6-3-.46	Air And Water Pollution	(1) The term "pollution control facilities" shall mean any system, method, construction, device, or	§§40-2A-7(a)(5), 40-23-4(a)(16), 40-23-62(18)	0
810-6-3-.46	Air And Water Pollution Control Exemption	(2) The term "air pollution" shall mean the presence in the outdoor atmosphere of one or more air contaminants or combinations of contaminants in such quantities and of such characteristics, 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 business within affected areas.	§§40-2A-7(a)(5), 40-23-4(a)(16), 40-23-62(18)	0
810-6-3-.46	Air And Water Pollution Control Exemption	(3) The term "air contaminant" shall mean dust, fumes, mist, smoke, other particulate matter, vapor, gas, odorous substances, or any combination thereof.	§§40-2A-7(a)(5), 40-23-4(a)(16), 40-23-62(18)	0
810-6-3-.46	Air And Water Pollution Control Exemption	(4) The term "air contamination source" shall mean any source at, from, or by reason of which there is admitted into the atmosphere any air contaminant regardless of who owns or operates the building, premises, or other property in, at, or on which source is located, or the facility, equipment, or other property by which the emission is caused or from which the emission comes.	§§40-2A-7(a)(5), 40-23-4(a)(16), 40-23-62(18)	0
810-6-3-.46	Air And Water Pollution	(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)	0
810-6-3-.46	Air And Water Pollution Control Exemption	(8) To qualify for the pollution control exemption the primary purpose for acquiring tangible 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-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 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
810-6-3-.46.02	Post Office, Sales To The	(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 constitution, created by act of Congress and supported by the people."	§§40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40-	0
810-6-3-.47.01	Prescription Drugs	(4) Items such as aspirin, vitamins, and shampoo that do not ordinarily require a physician's prescription are exempt from sales or use tax when prescribed by a physician and the prescription is filled dispensed by a licensed pharmacist, are exempt from tax.	§§40-23-4.1, 40-23-31, 40-23-83	0
810-6-3-.47.02	Exemption From Sales And	(4) Nurseries or day care centers and kindergartens that are operated together must separate	§§40-2A-7(a)(5), 40-23-30, 40-23-31, 40-23-4	0
810-6-3-.47.04	Public Schools, Sales To	Tangible personal property is exempted from sales and use taxes when purchased for the sole use 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 elementary or high school or by an official authorized to make purchases for an institution of higher learning. The purchase order so issued must contain the following:	§§40-23-31, 40-23-83	0

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-3-.47.06	Public Schools, Public School Principals Or Teachers, Etc., Sales To	(1) Sales of tangible personal property to public schools or for use therein shall not be subject to tax under the following circumstances:	§§40-23-4(11), 40-23-31	0
810-6-3-.47.06	Public Schools, Public School Principals Or Teachers, Etc., Sales To	(2) Vendors making sales to public school principals or teachers must treat as subject to sales tax any sales of property for the private and personal use of any individual except as noted above.	§§40-23-4(11), 40-23-31	0
810-6-3-.47.06	Public Schools, Public School Principals Or Teachers, Etc., Sales To	(3) Vendors making sales to students for their personal use cannot claim exemption even though such sales may be made through the school principal or a teacher or an organized group affiliated with the institution.	§§40-23-4(11), 40-23-31	0
810-6-3-.47.06	Public Schools, Public School Principals Or Teachers, Etc., Sales To	(4) The records to be maintained by vendors making sales to public school principals in order to 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 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 control of the school officials.	§§40-23-4(11), 40-23-31	0
810-6-3-.48	Repairs To Equipment, When Not Subject To Tax	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 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 subject to Alabama sales tax. See Rule 810-6-1-.142.	§40-23-31	0
810-6-3-.52	State Sales, Use, And Lodgings Tax Exemption For Qualified Production Companies	(2) Definitions. For purposes of this rule, and to the extent not inconsistent with the Rules of the Alabama Film Office, these terms shall be defined as follows:	§§40-2A-7(a)(5), 41-7A-40 through 41-7A-48	0
810-6-3-.52	State Sales, Use, And Lodgings Tax Exemption For Qualified Production Companies	(2)(c) Qualified Production Company: This term shall have the same meaning as ascribed to it in Code of Ala. 1975, Section 41-7A-42.	§§40-2A-7(a)(5), 41-7A-40 through 41-7A-48	0
810-6-3-.52	State Sales, Use, And Lodgings Tax Exemption For Qualified Production Companies	(2)(e) State-Certified Production: This term shall have the same meaning as ascribed to it in Code of Ala. 1975, Section 41-7A-42.	§§40-2A-7(a)(5), 41-7A-40 through 41-7A-48	0
810-6-3-.52	State Sales, Use, And Lodgings Tax Exemption For Qualified Production Companies	(4) The Qualified Production Company must submit an application to the Office for approval. (See Alabama Department of Commerce/ Alabama Film Office Incentives Rule 281-3-1-.04 for requirements and procedures)	§§40-2A-7(a)(5), 41-7A-40 through 41-7A-48	0
810-6-3-.52	State Sales, Use, And Lodgings Tax Exemption For Qualified Production Companies	(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 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 lodgings tax are not exempt and shall be paid to the vendor at the time of purchase or at the time 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
810-6-3-.52	State Sales, Use, And Lodgings Tax Exemption For Qualified Production Companies	(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 exemption certificate to the Department.	§§40-2A-7(a)(5), 41-7A-40 through 41-7A-48	0
810-6-3-.52	State Sales, Use, And Lodgings Tax Exemption For Qualified Production Companies	(7) The Report is required to be filed with the Office as provided for in Alabama Department of Commerce/Alabama Film Office Incentives Rule 281-3-1-.06, and shall identify, on a city-by-city and county-by-county basis, the amount of total incentives used in the way of exemptions from 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
810-6-3-.52	State Sales, Use, And Lodgings Tax Exemption For Qualified Production Companies	(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
810-6-3-.52	State Sales, Use, And Lodgings Tax Exemption For Qualified Production Companies	(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 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 submitted, the Qualified Production Company shall incur no penalties.	§§40-2A-7(a)(5), 41-7A-40 through 41-7A-48	0
810-6-3-.65	Sales Tax Holiday For "Back-To-School"	(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 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
810-6-3-.65	Sales Tax Holiday For "Back-To-School"	(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 are excluded from the exemption:	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
810-6-3-.65	Sales Tax Holiday For "Back-To-School"	(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	0
810-6-3-.65	Sales Tax Holiday For "Back-To-School"	(4) "Covered items" means: A single purchase, with a sales price of seven hundred fifty dollars (\$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, devices, software, peripherals designed or intended primarily for recreational use, or video games of a non-educational nature. These items are defined as follows:	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-3-.65	Sales Tax Holiday For "Back-To-School"	(4)(a) "Computer" means an electronic device that accepts information in digital or similar form 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 will not qualify for the exemption.	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
810-6-3-.65	Sales Tax Holiday For "Back-To-School"	(5) "Covered items" means: Noncommercial purchases of books with a sales price of not more than thirty dollars (\$30) per book. The term book shall mean a set of printed sheets bound 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
810-6-3-.65	Sales Tax Holiday For "Back-To-School"	(8) Splitting of items normally sold together. To qualify for the exemption, items normally sold in 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 exemption:	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
810-6-3-.65	Sales Tax Holiday For "Back-To-School"	(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 that are normally sold as separate articles, such as a sport coat and slacks, may continue to be sold as separate articles and qualify for the exemption.	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
810-6-3-.65	Sales Tax Holiday For "Back-To-School"	(9) "Buy one, get one free" and other similar offers. If a dealer offers "buy one, get one free" or "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 reduced price" the two prices cannot be averaged to qualify both items for the exemption. The following examples illustrate the application of the rule to the exemption:	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
810-6-3-.65	Sales Tax Holiday For "Back-To-School"	(9)(b) A coat is purchased for \$120.00 and a second coat is purchased for half price (\$60.00) at the time the first coat is purchased. The second coat will qualify for the exemption, but the tax will be 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
810-6-3-.65	Sales Tax Holiday For "Back-To-School"	(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 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 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
810-6-3-.65	Sales Tax Holiday For "Back-To-School"	(12) Layaway sales. A layaway sale is a transaction in which articles are set aside for future delivery 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 exemption period. A sale made by completion of transfer of title after the exemption period shall not qualify for the exemption.	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
810-6-3-.65	Sales Tax Holiday For "Back-To-School"	(16) Returns. For a 60 day period immediately after the sales tax holiday exemption period, when 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 accept returns.	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
810-6-3-.65	Sales Tax Holiday For "Back-To-School"	(18) Records. The retailer is not required to obtain an exemption certificate on sales of covered items during the exemption period. However, the retailer's records should clearly identify the type 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
810-6-3-.65	Sales Tax Holiday For "Back-To-School"	(19) Reporting Exempt Sales. No special reporting procedures are necessary to report exempt 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. 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
810-6-3-.65	Sales Tax Holiday For "Back-To-School"	(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 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 identified on the invoice.	§§40-2A-7(a)(5), 40-23-201 thru 40-23-213	0
810-6-3-.66	Sales Tax Holiday For Severe Weather Preparedness	(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 to the 2012 holiday and at least 30 days prior to the holiday in subsequent years. The Department 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.	§§40-2A-7(a)(5), 40-23-31, 40-23-83, Act 201	0
810-6-3-.66	Sales Tax Holiday For Severe Weather Preparedness	(6) Splitting of items normally sold together. To qualify for the exemption, items normally sold in pairs shall not be separated, and articles that are normally sold as a single unit must continue to be sold in that manner.	§§40-2A-7(a)(5), 40-23-31, 40-23-83, Act 201	0
810-6-3-.66	Sales Tax Holiday For Severe Weather Preparedness	(7) "Buy one, get one free" and other similar offers. If a dealer offers "buy one, get one free" or "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 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-3-.66	Sales Tax Holiday For Severe Weather Preparedness	(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 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 extended on a covered item during the exemption period is illustrated by the following examples:	§§40-2A-7(a)(5), 40-23-31, 40-23-83, Act 201	0
810-6-3-.66	Sales Tax Holiday For Severe Weather Preparedness	(10) Layaway sales. A layaway sale is a transaction in which articles are set aside for future delivery 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 exemption period. A sale made by completion of transfer of title after the exemption period shall not qualify for the exemption.	§§40-2A-7(a)(5), 40-23-31, 40-23-83, Act 201	0
810-6-3-.66	Sales Tax Holiday For Severe Weather Preparedness	(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 items during the exemption period. However, the retailer's records should clearly identify the type 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), 40-23-31, 40-23-83, Act 201	0
810-6-3-.66	Sales Tax Holiday For Severe Weather Preparedness	(17) Reporting Exempt Sales. No special reporting procedures are necessary to report exempt 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. Taxable sales and exempt transactions should be reported as currently required by law.	§§40-2A-7(a)(5), 40-23-31, 40-23-83, Act 201	0
810-6-3-.66	Sales Tax Holiday For Severe Weather Preparedness	(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	0
810-6-3-.67.03	Ships, Sales To	(2) The following guidelines shall be used in determining if a vessel is engaged in foreign, international, or interstate commerce:	§§40-23-4(a)(42), 40-23-31, 40-23-62(34), 40-	0
810-6-3-.67.03	Ships, Sales To	(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 receive cargo from an Alabama port.	§§40-23-4(a)(42), 40-23-31, 40-23-62(34), 40-	0
810-6-3-.67.03	Ships, Sales To	(2)(b) Vessels carrying passengers for hire, and no cargo, between Alabama ports and ports in	§§40-23-4(a)(42), 40-23-31, 40-23-62(34), 40-	0
810-6-3-.67.03	Ships, Sales To	(2)(c) Seismic or geophysical vessels which are engaged either in seismic or geophysical tests or evaluations exclusively in offshore federal waters or in traveling to or from conducting such tests or evaluations shall be engaged in international or foreign commerce.	§§40-23-4(a)(42), 40-23-31, 40-23-62(34), 40-	0
810-6-3-.67.03	Ships, Sales To	(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 commerce. (40-23-4(a)(10), 40-23-62(12))	§§40-23-4(a)(42), 40-23-31, 40-23-62(34), 40-	0
810-6-3-.67.03	Ships, Sales To	(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 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
810-6-3-.67.03	Ships, Sales To	(5) The gross proceeds of sales of fuel for use or consumption aboard commercial fishing vessels 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 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
810-6-3-.67.04	Certificate Of Exemption - Fuel And/Or Supplies Purchased For Use Or Consumption Aboard Vessels Engaged In Foreign Or International Commerce Or In Interstate Commerce.	(1) Whenever a merchant or seller makes a sale of fuel or supplies for use or consumption aboard vessels engaged in foreign or international commerce or in interstate commerce, any claim of 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-	0
810-6-3-.67.04	Certificate Of Exemption - Fuel And/Or Supplies Purchased For Use Or Consumption Aboard Vessels Engaged In Foreign Or International Commerce Or In Interstate Commerce.	CERTIFICATE OF PURCHASER: I, the undersigned vessel owner, operator, captain, or representative thereof, hereby certify the above described property is being purchased for use or consumption 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 40-23-62(12) provide that any person filing a false certificate shall be guilty of a misdemeanor and, upon their conviction, shall be fined not less than \$2500 nor more than \$500.00. I further certify I am aware that any person filing a false certificate shall be liable to the Alabama Revenue 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 certificate.	§§40-23-4(a)(10), 40-23-62(12), 40-23-31, 40-	0
810-6-3-.67.04	Certificate Of Exemption - Fuel And/Or Supplies Purchased For Use Or Consumption Aboard Vessels Engaged In Foreign Or International Commerce Or In Interstate Commerce.	(2) A merchant or seller who secures a properly completed and duly signed certificate in the form 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) and 40-23-62(12) provided said merchant or seller had no knowledge that the certificate was false when filed with him by the purchaser. Instead, the person filing the false certificate shall be liable 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
810-6-3-.68.01	Load Displacement Of Vessels, Barges, Ships, Other Watercraft, And Commercial Fishing Vessels	(1) The term "load displacement" as used in Code of Ala. 1975, Sections 40-23-2(1), 40-23-4(a)(10), 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 the weight of the volume of water displaced by a vessel, barge, ship, or other watercraft, or commercial fishing vessel when fully loaded and shall be measured in long tons (1 ton = 2,240 lbs.).	§40-23-31	0

PHASE I ADMINISTRATIVE RULE INVENTORY
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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-3-.69.02	Exemption For United States, State, County, City, And Other Exempt Entities From The Payment Of Sales Tax, And Purchases Made Through The Use Of Purchasing Agents.	(1) The United States Government, the State of Alabama, counties and incorporated municipalities 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 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 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 execution of the department Form ST:PA-1, Purchasing Agent Appointment. (Sections 40-23-4(a)(11) and 40-23-62(13))	§§40-2A-7(a)(5), 40-9-33, 40-23-1(a)(10), 40-	0
810-6-3-.69.02	Exemption For United States, State, County, City, And Other Exempt Entities From The Payment Of Sales Tax, And Purchases Made Through The Use Of Purchasing Agents.	(2)(a) A contractor that sells building materials to a tax- exempt entity under one contract and affixes the materials to realty under a second contract with the 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 the materials for the sales or use tax exemptions in Sections 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 v. Algernon Blair Industrial Contractors, Inc., 362 So.2d 248 (Ala. Civ. App. 1978), cert. denied 362 So.2d 253)	§§40-2A-7(a)(5), 40-9-33, 40-23-1(a)(10), 40-	0
810-6-3-.69.02	Exemption For United States, State, County, City, And Other Exempt Entities From The Payment Of Sales Tax, And Purchases Made Through The Use Of Purchasing Agents.	(2)(b) A contractor may purchase items of tangible personal property tax-free when the items are 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-exempt entity.	§§40-2A-7(a)(5), 40-9-33, 40-23-1(a)(10), 40-	0
810-6-3-.69.02	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-	0
810-6-3-.76	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	(4) Purchasers who are entitled to make qualifying purchases at wholesale, tax free, shall obtain a sales and use tax Certificate of Exemption – Merchandise Purchased for Export to a Foreign 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 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 documentation for tax-exempt purchases for export. The Form STE-4 may be used only by the person to whom it is issued.	§§40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40-	0
810-6-3-.76	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	(4)(a) Certificate holders regularly engaged in making tax- exempt purchases of the kind and 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 certificate for each individual tax-exempt purchase as long as there is no change in the character of their operations and the purchaser's intent is to export the tangible personal property being purchased.	§§40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40-	0
810-6-3-.76	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	(4)(b) 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 Department during regular business hours and should provide the name, address, and type of 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
810-6-3-.76	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	(4)(c) Certificate holders must return their certificate to the Department if the business ceases export activity.	§§40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40-	0
810-6-3-.76	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	(4)(d) Certificate holders must notify the Department immediately in writing of any change in	§§40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40-	0
810-6-3-.76	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	(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-	0
810-6-3-.76	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	(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-	0
810-6-3-.76	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	(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-	0
810-6-3-.76	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	(6) Refunds of sales taxes made pursuant to paragraphs (3) and (5) shall be made in accordance with the procedures outlined in Section 40-2A-7(c), Code of Ala. 1975, including the joint petition requirement contained in Section 40-2A-7(c)(1).	§§40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31, 40-	0
810-6-3-.77	Exemption For Certain	(4) Application Requirements. Contractors and subcontractors licensed by the State Licensing	§§40-2A-7(a)(5), 40-2A-8, 40-23-9, 40-23-31, 40-	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-3-.77	Exemption For Certain Purchases By Contractors And Subcontractors In Conjunction With Construction Contracts With Certain Governmental Entities	(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 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 purchases shall be a prerequisite to the renewal of a certificate of exemption. Failure to report the exempt purchases will result in an assessment against the contractor or subcontractor for sales 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,	0
810-6-3-.77	Exemption For Certain Purchases By Contractors And Subcontractors In Conjunction With Construction Contracts With Certain Governmental Entities	(6)(c) May be barred from the use of any certificate of exemption (STC-1) on any project for up to two years based on the contractor's or subcontractor's willful misuse of a certificate of exemption. Contractors and subcontractors may appeal any such decisions in accordance with §40-2A-8, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-2A-8, 40-23-9, 40-23-31,	0
810-6-3-.77	Exemption For Certain Purchases By Contractors And Subcontractors In Conjunction With Construction Contracts With Certain Governmental Entities	(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 otherwise qualifying transaction or event qualifies for the exemption. Jobs or projects entered 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.	§§40-2A-7(a)(5), 40-2A-8, 40-23-9, 40-23-31,	0
810-6-3-.78	Sales Of Aircraft Manufactured, Sold and Delivered In Alabama	(2) An aircraft manufactured, sold and delivered in Alabama shall be considered not permanently domiciled in Alabama if either of the following non-exclusive conditions is true:	§§40-2A-7(a)(5), 40-23-4(a)(37)	0
810-6-3-.78	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
810-6-4-.01	Accounts Charged Off (Bad Debts) And Repossessions.	(1) The term "bad debt or uncollectible account" as used in this rule shall mean any portion of the 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 nontaxable charges associated with the original sales contract, or expenses incurred in attempting to collect any debt, debts sold or assigned to third parties for collection, or repossessed property.	§§40-23-31, 40-23-83	0
810-6-4-.01	Accounts Charged Off (Bad Debts) And Repossessions.	(2) The term "repossessions" as used in this rule shall mean the repossession of taxable items from the purchaser by the retailer because of the purchaser's default in the payment of the amount owed.	§§40-23-31, 40-23-83	0
810-6-4-.01	Accounts Charged Off (Bad Debts) And Repossessions.	(3) The term "credit sale" shall include all sales in which the terms of the sale provide for deferred payments of the purchase price. Credit sales include installment sales, conditional sales contracts, and revolving credit accounts.	§§40-23-31, 40-23-83	0
810-6-4-.01	Accounts Charged Off (Bad Debts) And Repossessions.	(4) Sections 40-23-8 and 40-23-68(e), Code of Ala. 1975, require that any person taxable under the 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 shall the gross proceeds of credit sales be included in the measure of tax to be paid until collections of the credit sales have been made.	§§40-23-31, 40-23-83	0
810-6-4-.01	Accounts Charged Off (Bad Debts) And Repossessions.	(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	0
810-6-4-.01	Accounts Charged Off (Bad Debts) And Repossessions.	(6) If a retailer recovers in whole, or in part, amounts previously claimed as bad debt credits or refunds, the amount collected shall be included in the first tax report filed after the collection occurred. (Sections 40-23-8 and 40-23-68(e))	§§40-23-31, 40-23-83	0
810-6-4-.01	Accounts Charged Off (Bad Debts) And Repossessions.	(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 sales contract. Any payments made by the purchaser prior to repossession must be applied ratably against the various charges in the original sales contract.	§§40-23-31, 40-23-83	0
810-6-4-.03	Discounts Allowed On Payments Of Sales Tax Made Before Delinquency	(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 who file monthly, quarterly, semi-annually, or annually must not exceed the allowed discount as provided in paragraph (1) per calendar quarter, per calendar semi-annual, or per calendar year, respectively.	§§11-3-11.3, 11-51-180, et seq., 11-51-200, e	0
810-6-4-.03	Discounts Allowed On Payments Of Sales Tax Made Before Delinquency	(3) Application of Discount. The allowed discount outlined in paragraphs (1) and (2) applies to all 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 payable to the department must be calculated in the same manner as the discount for the state sales tax.	§§11-3-11.3, 11-51-180, et seq., 11-51-200, e	0
810-6-4-.04	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
810-6-4-.06	Failure Of Seller To Collect Tax	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 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	0
810-6-4-.07	Farm Machines, Machinery, Equipment, And Vessels	(4) Where any used machine, machinery, equipment, or commercial fishing vessel is taken in trade 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 price of the new or used machine, machinery, equipment, or commercial fishing vessel sold, less 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
810-6-4-.07.05	Federal Excise Tax On Certain Trucks And Trailers, Retailers.	(2) A retailer who collects this tax from his customer and remits same directly to the federal 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 40-23-1(a)(6)) and 40-23-1(a)(8))(AGO Evans, July 31, 1992).	§§40-23-31, 40-23-83	1

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-4-.10	Keeping Records Of Sales For Resale, (Formerly Regulation L)	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 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 name and address and sales tax account number on such card index file. (Adopted March 8, 1948, amended November 3, 1980.) 40-23-2(1)	§§40-23-31, 40-23-83	0
810-6-4-.11	Leased Departments, Filing Tax Returns For	(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 be filed by each person operating a leased department. Persons who lease departments and file their own returns shall obtain the sales tax license required pursuant to Code of Ala. 1975, Section 40-23-6	§§40-23-31, 40-23-83, 40-2A-7(a)(5), 40-2A-7	0
810-6-4-.11	Leased Departments, Filing Tax Returns For	(2) Where the store leases departments to other persons who operate the departments and the 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 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
810-6-4-.11	Leased Departments, Filing Tax Returns For	(3) Where the store files returns as agent for leased departments, it may either file separate returns for each department leased or may file a consolidated return for both its business and the 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 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
810-6-4-.14	Sales And Use Tax Direct Pay Permit	(1) Requirements. Direct pay permits issued by the department authorize a business to make certain purchases from vendors without payment of state sales and use tax as well as county and municipal sales and use taxes administered by the department. In order to maintain the direct pay permit, the following conditions must be met:	§§40-2A-7(a)(5), 40-23-31, and 40-23-83	0
810-6-4-.14	Sales And Use Tax Direct Pay Permit	(1)(a) All purchases of tangible personal property made with a direct pay permit must be reported directly to the department.	§§40-2A-7(a)(5), 40-23-31, and 40-23-83	0
810-6-4-.14	Sales And Use Tax Direct Pay Permit	(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 reported and paid monthly on or before the twentieth day of the month following the month 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
810-6-4-.14	Sales And Use Tax Direct Pay Permit	(2) Application Required. An application for a direct pay permit is require and available from the department.	§§40-2A-7(a)(5), 40-23-31, and 40-23-83	0
810-6-4-.14	Sales And Use Tax Direct Pay Permit	(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
810-6-4-.15	Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue	(1) The term "Department" as used in this regulation shall mean the Department of Revenue of the State of Alabama.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-4-.15	Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue	(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 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.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-4-.15	Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue	(4) Where the Department finds that it is practically impossible at the time of purchase for the	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-4-.15	Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue	(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.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-4-.15	Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue	(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	0
810-6-4-.15	Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue	(7) The permit holder shall maintain books and records which clearly disclose the total amounts of	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-4-.15	Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue	(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:	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-4-.15	Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue	(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	0
810-6-4-.15	Permit To Pay Sales And Use Taxes On Motor Fuels Direct To The Department Of Revenue	(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 by holders of Sales and Use Tax Direct Pay Permits shall be made in accordance with the provisions of Sales and Use Tax Rule 810-6-4-.14 Sales and Use Tax Direct Pay Permit.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-4-.19	State Sales Tax Returns Required From All Retailers.	(1) Retailers required by §40-23-6, Code of Ala. 1975, to collect, report, and remit sales taxes must observe the following rules:	§§40-2A-7(a)(5), 40-23-7, 40-23-31 40-23-83 A	0
810-6-4-.19	State Sales Tax Returns Required From All Retailers.	(1)(a) Each retailer must submit to the department a Sales Tax return for each calendar tax reporting period within the time prescribed by law and on forms provided by the department. In addition to the return, the retailer must compute and pay the tax due to the department.	§§40-2A-7(a)(5), 40-23-7, 40-23-31 40-23-83 A	0
810-6-4-.19	State Sales Tax Returns Required From All Retailers.	(1)(b) Each retailer must file only one Sales Tax return per tax reporting period for all retail units of business operated within the state.	§§40-2A-7(a)(5), 40-23-7, 40-23-31 40-23-83 A	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-4-.20	Seller Must Collect And Pay Tax Due	(1) No retailer shall advertise or hold out or state to the public or to any consumer, directly or 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 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 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
810-6-4-.20	Seller Must Collect And Pay Tax Due	(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 of the tax being charged. If not separately stated, it will be presumed that sales tax was not 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
810-6-4-.20	Seller Must Collect And Pay Tax Due	(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 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.	§§40-2A-7(a)(5), 40-23-2(1), 40-23-9, 40-23-2	0
810-6-4-.20	Seller Must Collect And Pay Tax Due	(3)(b) Each retailer who makes tax-included sales in which tax is an unspecified part of the 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
810-6-4-.21	Reporting And Paying Sales Or Sellers Use Tax On Collections Of Accounts Receivable On The Seller's Books At The Time Of A Rate Increase	(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 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. Once the declared balance is exhausted, all collections on credit sales must be reported and paid at the new rate.	§§40-23-31, 40-23-83	0
810-6-4-.21	Reporting And Paying Sales Or Sellers Use Tax On Collections Of Accounts Receivable On The Seller's Books At The Time Of A Rate Increase	(3) The declaration and computation of tax at the old rate only applies to collections on accounts 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
810-6-4-.21.01	Determining The Applicable Tax Levy Or Tax Rate When An Existing Sales Or Use Tax Levy Is Replaced Or Amended	(1) The term "local sales or use taxes" as used in this rule shall include county or municipal sales 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, 40-23-2	0
810-6-4-.21.01	Determining The Applicable Tax Levy Or Tax Rate When An Existing Sales Or Use Tax Levy Is Replaced Or Amended	(2) When the rates of local sales or use taxes change, or an existing local sales and use tax levy is replaced, the new rates 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 whom or the method by which freight, postage, or any other transportation charge is paid. (Section 40-23-1(a)(5))	§§40-2A-7(a)(5), 40-23-1(a)(5), 40-23-31, 40-23-2	0
810-6-4-.21.01	Determining The Applicable Local Government Rate Notification Requirements For Sales, Use, Rental, And Lodgings Tax.	(5) Unless the new state sales and use tax levy statutorily provides otherwise, the applicability of a new sales and use tax levy shall be determined by the department.	§§40-2A-7(a)(5), 40-23-1(a)(5), 40-23-31, 40-23-2	0
810-6-4-.21.02	Local Government Rate Notification Requirements For 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 Notification Requirements For Sales, Use, Rental, And Lodgings Tax.	(2)(a) Every municipality or county ("locality") levying a new sales, use, rental, or lodgings tax, or increasing the rate of an existing sales, use, rental, or lodgings tax, shall submit to the department a copy of the ordinance or resolution levying or increasing the tax, together with a copy of the notification required by paragraph (b), to the department's 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 Notification Requirements For Sales, Use, Rental, And Lodgings Tax.	(2)(b) Proper notification, as provided in paragraph (a), must be submitted to the department's 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 Notification Requirements For Sales, Use, Rental, And Lodgings Tax.	(2)(c) The date of receipt of the notice by the department (the "received date") shall be the date of receipt of the notice by the department, as provided in paragraph (2)(a), by the locality within ten (10) calendar days of 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 corresponding effective dates listed on the tax levy return confirmation and thereafter published by the department will be considered correct.	§§11-51-210, 40-2A-7(a)(5)	0
810-6-4-.21.02	Local Government Rate Notification Requirements For Sales, Use, Rental, And Lodgings Tax.	(5)(a) If the rate published by the department and relied upon by the taxpayer is less than the rate published by the department, the rate published by the department shall apply.	§§11-51-210, 40-2A-7(a)(5)	0
810-6-4-.22	Abatement Of The Sales And Use Tax Liability On Private Use Industrial Development Property	(4) A private user who is liable for sales and use taxes pursuant to Section 40-98-7 may be granted an abatement of these taxes by a public body subject to the geographical or jurisdictional limitations outlined in Section 40-98-5 and to the extent authorized in Section 40-98-4.	§§40-23-31, 40-23-83	0
810-6-4-.22	Abatement Of The Sales And Use Tax Liability On Private Use Industrial Development Property	(5)(ii) The contractor or subcontractor is no longer required to purchase the property in the name of the private user.	§§40-23-31, 40-23-83	0
810-6-4-.22	Abatement Of The Sales And Use Tax Liability On Private Use Industrial Development Property	(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 prior to August 1, 1998, are exempt only if the purchase is made in the name of the private user or 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 40-23-1(a)(5) for determining when transactions are closed or sales are completed shall be used to determine when purchases by contractors and subcontractors occur.	§§40-23-31, 40-23-83	0
810-6-4-.22	Abatement Of The Sales And Use Tax Liability On Private Use Industrial Development Property	(7) It shall not be necessary for a private user to vest title to industrial development property in a public body in order to be granted an abatement of sales and use tax. A private user is not required to purchase property in the name of a public body; have the property billed or invoiced 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
810-6-4-.22	Abatement Of The Sales And Use Tax Liability On Private Use Industrial Development Property	(8) An abatement of sales and use taxes may be granted without the issuance of bonds by a public body.	§§40-23-31, 40-23-83	0
810-6-4-.22	Abatement Of The Sales And Use Tax Liability On Private Use Industrial Development Property	(9) An abatement of sales and use taxes (a) shall commence on the date in which the applicable 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) shall expire on the date the entire project is placed in service.	§§40-23-31, 40-23-83	0
810-6-4-.22	Abatement Of The Sales And Use Tax Liability On Private Use Industrial Development Property	(10) Section 40-98-6(c), provides that the private user who is granted an abatement shall file with the Revenue Department within 90 days after the granting of the abatement a copy of the agreement required by Section 40-98-6(b).	§§40-23-31, 40-23-83	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-4-.22	Abatement Of The Sales And Use Tax Liability On Private Use Industrial Development Property	(11) An abatement of sales and use taxes may 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 a person who is a related party.	§§40-23-31, 40-23-83	0
810-6-4-.22	Abatement Of The Sales And Use Tax Liability On Private Use Industrial Development Property	(12) A change of ownership or assignment of interest in property shall not qualify the property for a new or additional abatement beyond the previous abatement. The new user may be allowed to receive the remainder of abatements previously granted to the original user.	§§40-23-31, 40-23-83	0
810-6-4-.22	Abatement Of The Sales And Use Tax Liability On Private Use Industrial Development Property	(13) With respect to the abatement of sales and use taxes incurred in connection with a major 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
810-6-4-.22	Abatement Of The Sales And Use Tax Liability On Private Use Industrial Development Property	(14) Capitalized repairs, rebuilds, maintenance, and replacement equipment shall not qualify as a 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, but does not include equipment that performs one or more additional functions in addition to performing the same function as the equipment it replaces.	§§40-23-31, 40-23-83	0
810-6-4-.22	Abatement Of The Sales And Use Tax Liability On Private Use Industrial Development Property	(15) Only additions to existing industrial development property may be considered as a major 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
810-6-4-.23	Application For The Abatement Of The Sales And Use Tax Liability Of The Private User Of Private Use Property To Which A Public Authority, County, Or Municipal Government Has Title Or A Possessory Right.	(3) An application for an abatement of sales and use taxes may be made by any person who 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 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 may nevertheless make said application (such application shall be made to the appropriate public 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 and use tax liabilities incurred during the period beginning with the date of execution and delivery 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 be abated.	§§40-23-31, 40-23-83	0
810-6-4-.23	Application For The Abatement Of The Sales And Use Tax Liability Of The Private User Of Private Use Property To Which A Public Authority, County, Or Municipal Government Has Title Or A Possessory Right.	(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
810-6-4-.23	Application For The Abatement Of The Sales And Use Tax Liability Of The Private User Of Private Use Property To Which A Public Authority, County, Or Municipal Government Has Title Or A Possessory Right.	(5) The application form referenced in paragraph (4) shall instruct the applicant to attach to the application as complete a listing as possible of property and cost on which an abatement is requested to facilitate a cost/benefit analysis by the public body to which the application is submitted.	§§40-23-31, 40-23-83	0
810-6-4-.24	Copy Of Abatement Agreement To Be Filed With The Revenue Department And The Procedures Governing The Use Of Direct Pay Permits Or Exemption Certificates By Private Users And Contractors.	(4) An abatement of sales and use taxes granted by a public body as authorized by Section 40-9B-4 and in accordance with the geographical or jurisdictional limitations outlined in Section 40-9B-5 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 40-9B-6(b) and a copy of this agreement must be filed with the Department within 90 days after the granting of the tax abatement.	§§40-23-31, 40-23-83	0
810-6-4-.24	Copy Of Abatement Agreement To Be Filed With The Revenue Department And The Procedures Governing The Use Of Direct Pay Permits Or Exemption Certificates By Private Users And Contractors.	(5) Except as noted in paragraph (7), a private user, contractor, or subcontractor who will	§§40-23-31, 40-23-83	0
810-6-4-.24	Copy Of Abatement Agreement To Be Filed With The Revenue Department And The Procedures Governing The Use Of Direct Pay Permits Or Exemption Certificates By Private Users And Contractors.	(6) A certificate of exemption (Form STE-2) shall be "project specific". Accordingly, contractors or 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 qualifying project. Each Form STE-2 shall be used only to make tax-exempt purchases for the project specified on the certificate.	§§40-23-31, 40-23-83	0
810-6-4-.24	Copy Of Abatement Agreement To Be Filed With The Revenue Department And The Procedures Governing The Use Of Direct Pay Permits Or Exemption Certificates By Private Users And Contractors.	(7) In lieu of obtaining a Form STE-2, private users who hold a Sales and Use Tax Direct Pay Permit may elect to continue making all purchases pursuant to the terms of the direct pay permit and continue to file direct pay permit returns in accordance with Sales and Use Tax Rule 810-6-4-.14. Purchases which qualify for the abatement shall be reported on these returns and deducted from total purchases before state and noneducational county and municipal taxes are computed. 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 permit returns. The election by the private user to use an existing direct pay permit in lieu of 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	0
810-6-4-.24.01	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 Later Determined To Be Due	(2) The term "Department" as used in this rule shall mean the Department of Revenue of the	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-4-.24.01	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 Later Determined To Be Due	(4) The sales and use tax certificate of exemption (Form STE-2) referenced in Sales and Use Tax Rule 810-6-4-.24 may be issued by the Department to:	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-4-.24.01	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 Later Determined To Be Due	(4)(iii) The certificate of exemption shall be used only by the person or entity to whom it is issued; 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 make a separate application for an exemption certificate. Upon receipt and approval of a properly 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 exempt status of the certificate holder's qualifying purchases of tangible personal property.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-4-.24.01	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 Later Determined To Be Due	(5) A prime contractor applying for a Form STE-2 shall submit, with the application, written 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 or subcontractor applying for a Form STE-2 shall submit, with the application, written confirmation 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	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-4-.24.01	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 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	0
810-6-4-.24.01	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 Later Determined To Be Due	(8) At the time of providing a copy of a Form STE-2 to a vendor from whom a tax-exempt purchase is being made, the following information shall be provided by the certificate holder on the certificate copy which the certificate holder gives to the vendor:	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-4-.24.01	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 Later Determined To Be Due	(9) A certificate holder regularly making tax exempt purchases of the kind and nature for which 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 and thus be relieved of the burden of executing a separate certificate for each individual tax-exempt purchase as long as the tangible personal property purchased qualifies for the abatement.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-4-.24.01	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 Later Determined To Be Due	(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 inspection by the Department during regular business hours and should provide the name, address, and type of business of each vendor to whom a copy of the certificate has been furnished.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-4-.24.01	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 Later Determined To Be Due	(11) When the project for which the abatement has been granted is placed in service, the certificate holder shall return the certificate to the Department.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-4-.24.01	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 Later Determined To Be Due	(12) The certificate holder shall notify the Department immediately in writing of any change in name or mailing address.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-4-.24.01	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 Later Determined To Be Due	(13) The burden of proof that a sale is exempt is upon the person making the sale unless the seller takes from the certificate holder a properly executed Form STE-2. Any sale for which an exemption has been claimed but which is not supported by a Form STE-2 shall be deemed a sale at retail by the Department and the seller held liable for the tax thereon. A seller who sells tangible personal property tax-exempt based upon the presentation 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 holder.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-4-.24.01	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 Later Determined To Be Due	(14) Any person, firm, or corporation selling tangible personal property tax free who relies on a Form STE-2 and reasonably believes the tax exemption claim is legal 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 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 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	0
810-6-4-.24.01	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 Later Determined To Be Due	(16) The authority granted to the Department in Section 40-23-121 shall include but is not limited to the power to examine the certificate holder's records; assess the certificate holder for tax, penalty, and interest; and file tax liens.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-4-.25	Taxability Of The Private User Of Private Use Property To Which A Public Authority, County, Or Municipal Government Has Title Or A Possessory Right.	(1) The term "de minimis deviations" as used in Chapter 9B of Title 40 of the Code of Ala. 1975, 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 lease or other agreement. In respect thereof, and with reference to the description of the private use property set forth in the inducement or lease or other agreement in respect thereof, such 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	0
810-6-4-.25	Taxability Of The Private User Of Private Use Property To Which A Public Authority, County, Or Municipal Government Has Title Or A Possessory Right.	(2) The term "title" as used in Chapter 9B of Title 40 and in this rule shall mean, with respect to property, legal title or ownership.	§§40-23-31, 40-23-83	0
810-6-4-.25	Taxability Of The Private User Of Private Use Property To Which A Public Authority, County, Or Municipal Government Has Title Or A Possessory Right.	(5) The taxability provision outlined in Section 40-9B-7(a)(2) shall not apply if the private user was entitled to use, or would be entitled to use, the private use property as outlined in Section 40-9B-7(d). This exception applies only to the property and the amount of capital expenditures set out in the inducement, subject to de minimis deviations.	§§40-23-31, 40-23-83	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-4-.25	Taxability Of The Private User Of Private Use Property To Which A Public Authority, County, Or Municipal Government Has Title Or A Possessory Right.	(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 use taxes (other than a source based solely on title to the property being in a public authority or a county or municipal government).	§§40-23-31, 40-23-83	0
810-6-4-.25	Taxability Of The Private User Of Private Use Property To Which A Public Authority, County, Or Municipal Government Has Title Or A Possessory Right.	(7) Once property becomes private use property the property shall not lose its status as private use property because of a change in accounting procedures or a change from a capital lease to an operating lease.	§§40-23-31, 40-23-83	0
810-6-5-.01	Closure, Denial, Revocation, Or Suspension Of Accounts.	(1) Pursuant to §40-23-61, Code of Ala. 1975, the commissioner may, subject to the appeal 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. Reasonable cause includes but is not limited to:	§§40-2A-7(a)(5), 40-12-221, 40-23-6; 40-23-6	0
810-6-5-.01.01	Closure, Denial, Revocation, Or Suspension Of Accounts.	(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 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
810-6-5-.01.01	Closure, Denial, Revocation, Or Suspension Of Accounts.	(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 810-14-1-33.01, 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
810-6-5-.01.01	Closure, Denial, Revocation, Or Suspension Of Accounts.	(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 reissued unless the department determines that the renewal and reissuance falls under the provisions of rule 810-6-5-.01, Closure, Denial, Revocation, or Suspension of Accounts.	§§40-2A-7(a)(5), 40-12-221, 40-23-6; 40-23-6	0
810-6-5-.01.01	Closure, Denial, Revocation, Or Suspension Of Accounts.	(5) Expiration of Annual License. Failure to comply with the requirements of this rule shall result in the expiration of the annual license. No tax-exempt transactions may be conducted with an expired annual license.	§§40-2A-7(a)(5), 40-12-221, 40-23-6; 40-23-6	0
810-6-5-.02	State Sales And Use Tax Certificate Of Exemption (Form STE-1) – Issued For Wholesalers, Manufacturers And Other Product Based Exemptions	(1) The term "Department" as used in this regulation shall mean the Department of Revenue of the State of Alabama.	§§40-23-31, 40-23-82	0
810-6-5-.02	State Sales And Use Tax Certificate Of Exemption (Form STE-1) – Issued For Wholesalers, Manufacturers And Other Product Based Exemptions	(2) Persons, firms, and corporations who are not required to have a sales tax license pursuant to §40-23-6, Code of Ala. 1975, and who are entitled to make certain purchases at wholesale, 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 same by the Department, the applicant will be issued a state sales and use tax certificate of 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 corporations who have a sales tax license issued pursuant to §40-23-6, Code of Ala. 1975, or who do not have a place of business within the State of Alabama.	§§40-23-31, 40-23-82	0
810-6-5-.02	State Sales And Use Tax Certificate Of Exemption (Form STE-1) – Issued For Wholesalers, Manufacturers And Other Product Based Exemptions	(3) Persons or companies, including but not limited to those cited in Title 40, Chapter 9, other than governmental entities, which have a statutory exemption from the payment of Alabama sales, 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. Please see Sales and Use Tax Rule 810-6-5-.02.01, entitled State Sales and Use Tax Certificate of 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
810-6-5-.02	State Sales And Use Tax Certificate Of Exemption (Form STE-1) – Issued For Wholesalers, Manufacturers And Other Product Based Exemptions	(4) An application for a sales and use tax certificate of exemption shall require the following information:	§§40-23-31, 40-23-82	0
810-6-5-.02	State Sales And Use Tax Certificate Of Exemption (Form STE-1) – Issued For Wholesalers, Manufacturers And Other Product Based Exemptions	(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 include details sufficient to allow Department personnel to find the place of business),	§§40-23-31, 40-23-82	0
810-6-5-.02	State Sales And Use Tax Certificate Of Exemption (Form STE-1) – Issued For Wholesalers, Manufacturers And Other Product Based Exemptions	(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 certificate copy which the holder gives to the vendor:	§§40-23-31, 40-23-82	0
810-6-5-.02	State Sales And Use Tax Certificate Of Exemption (Form STE-1) – Issued For Wholesalers, Manufacturers And Other Product Based Exemptions	(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 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 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 purchased is of the kind usually purchased for the purpose indicated.	§§40-23-31, 40-23-82	0
810-6-5-.02	State Sales And Use Tax Certificate Of Exemption (Form STE-1) – Issued For Wholesalers, Manufacturers And Other Product Based Exemptions	(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 Department during regular business hours and should provide the name, address, and type of business of each vendor to whom a copy of the certificate has been furnished.	§§40-23-31, 40-23-82	0
810-6-5-.02	State Sales And Use Tax Certificate Of Exemption (Form STE-1) – Issued For Wholesalers, Manufacturers And Other Product Based Exemptions	(9) Certificate holders must return their certificate to the Department if the business for which the certificate was issued is closed or if they engage in retail sales for which a sales tax license is required.	§§40-23-31, 40-23-82	0
810-6-5-.02	State Sales And Use Tax Certificate Of Exemption (Form STE-1) – Issued For Wholesalers, Manufacturers And Other Product Based Exemptions	(10) Certificate holders must notify the Department immediately in writing of any change in name or address.	§§40-23-31, 40-23-82	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-5-.02	State Sales And Use Tax Certificate Of Exemption (Form STE-1) – Issued For Wholesalers, Manufacturers And Other Product Based Exemptions	(11) Sales of tangible personal property to any person, firm, or corporation not required to have a 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 purchaser a properly executed Form STE-1. Any such sale for which an exemption has been 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
810-6-5-.02	State Sales And Use Tax Certificate Of Exemption (Form STE-1) – Issued For Wholesalers, Manufacturers And Other Product Based Exemptions	(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 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 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 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
810-6-5-.02	State Sales And Use Tax Certificate Of Exemption (Form STE-1) – Issued For Wholesalers, Manufacturers And Other Product Based Exemptions	(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 resulting from the purchaser's unauthorized use of a state sales and use tax certificate of 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 to examine purchasers' records; assess tax, penalty, and interest; and file tax liens.	§§40-23-31, 40-23-82	0
810-6-5-.02.01	State Sales And Use Tax Certificate Of Exemption For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes	(2)(a) Persons or companies, including but not limited to those cited in Title 40, Chapter 9, other 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. The certificate of exemption must be renewed on an annual basis.	§§40-2A-7(a)(5), 40-9-60, 40-2-31, 40-23-31,	0
810-6-5-.02.01	State Sales And Use Tax Certificate Of Exemption For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes	(3) Annual Renewal Required. Certificates of exemption are valid for one year from the date of issuance and must be renewed annually each subsequent year before the end of the month in 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 tax exempt accommodations until such time as the application for renewal is made and the certificate is reinstated.	§§40-2A-7(a)(5), 40-9-60, 40-2-31, 40-23-31,	0
810-6-5-.02.01	State Sales And Use Tax Certificate Of Exemption For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes	(4)(b) Any person or company that does not comply with the reporting requirements may be barred from the use of any certificate of exemption until such time as the required informational 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 any certificate of exemption until such time as the person or company is authorized to obtain a 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
810-6-5-.02.01	State Sales And Use Tax Certificate Of Exemption For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes	(5)(a) The department may assess any person or company with state and local sales, use, and lodgings tax for any transaction conducted with a certificate of exemption not properly accounted for and reported in accordance with the provisions of this rule.	§§40-2A-7(a)(5), 40-9-60, 40-2-31, 40-23-31,	0
810-6-5-.02.01	State Sales And Use Tax Certificate Of Exemption For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes	(5)(b) Any person or company that intentionally uses a certificate of exemption in violation of its intended purpose shall, in addition to the actual sales, use and/or lodgings tax liability due, be 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, and based on the person or company's willful misuse of the certificate of exemption, may be 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
810-6-5-.02.01	State Sales And Use Tax Certificate Of Exemption For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes	(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 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 certificate copy that the holder provides to the vendor:	§§40-2A-7(a)(5), 40-9-60, 40-2-31, 40-23-31,	0
810-6-5-.02.01	State Sales And Use Tax Certificate Of Exemption For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes	(8)(a) 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 or lodgings provider specifying that all tangible personal property or lodgings subsequently purchased will 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 there is no change in the character of their operations and the tangible personal property or lodgings 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
810-6-5-.02.01	State Sales And Use Tax Certificate Of Exemption For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes	(8)(b) 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 department during regular business hours and should provide the name, address, and type of 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
810-6-5-.02.01	State Sales And Use Tax Certificate Of Exemption For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes	(8)(c) Certificate holders must return their certificate to the department if the business for which the certificate was issued is closed.	§§40-2A-7(a)(5), 40-9-60, 40-2-31, 40-23-31,	0
810-6-5-.02.01	State Sales And Use Tax Certificate Of Exemption For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes	(8)(d) Certificate holders must notify the department immediately in writing of any change in name or address.	§§40-2A-7(a)(5), 40-9-60, 40-2-31, 40-23-31,	0
810-6-5-.02.01	State Sales And Use Tax Certificate Of Exemption For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes	(8)(e) Sales of tangible personal property to any person, firm, or corporation not required to have a 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 purchaser a properly executed Form STE-1. Any such sale for which an exemption has been 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.	§§40-2A-7(a)(5), 40-9-60, 40-2-31, 40-23-31,	0
810-6-5-.02.02	Informational Report For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes.	(1) The term "state sales tax" as used in this rule shall mean the privilege or license tax levied in §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	0
810-6-5-.02.02	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-	§§40-2A-7(a)(5), 40-23-31, 40-23-120; and Ch	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-5-.02.02	Informational Report For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes.	(3) The term "state lodgings tax" as used in this rule shall 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 accommodations in Alabama.	§§40-2A-7(a)(5), 40-23-31, 40-23-120; and CH	0
810-6-5-.02.02	Informational Report For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes.	(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
810-6-5-.02.02	Informational Report For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes.	(5)(a) Such required informational reports shall be a prerequisite for the renewal of certificates of exemption.	§§40-2A-7(a)(5), 40-23-31, 40-23-120; and CH	0
810-6-5-.02.02	Informational Report For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes.	(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
810-6-5-.02.02	Informational Report For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes.	(6) Assessment for Improper Use. The Department may assess any person or company with state and local sales, use, and lodgings tax for any transaction conducted with a certificate of exemption not properly accounted for and reported in accordance with the provisions of this rule.	§§40-2A-7(a)(5), 40-23-31, 40-23-120; and CH	0
810-6-5-.02.02	Informational Report For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes.	(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	0
810-6-5-.02.02	Informational Report For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes.	(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 requirement, the first report required to be filed shall be due by October 31, 2017, for the fiscal year ended September 30, 2017.	§§40-2A-7(a)(5), 40-23-31, 40-23-120; and CH	0
810-6-5-.02.02	Informational Report For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes.	(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	0
810-6-5-.02.02	Informational Report For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes.	(8)(a)(5) Revenue reported on line 12 of IRS Form 990, Return of Organization Exempt from 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 certificate holder is a for profit entity. For-profit entities not required to complete an 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-profit entity and is not required to file Form 990, such entity shall disclose its gross receipts for its most recent accounting year,	§§40-2A-7(a)(5), 40-23-31, 40-23-120; and CH	0
810-6-5-.02.02	Informational Report For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes.	(8)(a)(6) Expenses reported on line 18 of IRS Form 990, Return of Organization Exempt from Income Tax, if certificate holder is a non-profit entity required to file Form 990, or total 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 unconsolidated federal income tax return or Alabama apportionment schedule must prepare the 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 for its most recent accounting period,	§§40-2A-7(a)(5), 40-23-31, 40-23-120; and CH	0
810-6-5-.02.02	Informational Report For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes.	(9) Other Required Filing Frequencies. A person or company with an annual reporting requirement, or other statutorily required filing frequency, must 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
810-6-5-.02.02	Informational Report For Entities Having A Statutory Exemption From The Payment Of Sales, Use, And Lodgings Taxes.	(10) Electronic Filing of Information Report. Informational reports shall be filed electronically through the Department's electronic filing system.	§§40-2A-7(a)(5), 40-23-31, 40-23-120; and CH	0
810-6-5-.03	Contractors Gross Receipts Tax	(5)(e) Contracts that do not include or require the construction, reconstruction, or building of a public highway, road, bridge, street, or tunnel. (Misener Marine Construction, Inc. V. Eagerton, 423 So.2d 161 (1982))	§§40-23-31, 40-23-50, as amended	0
810-6-5-.03	Contractors Gross Receipts Tax	(6) The contractors gross receipts tax shall be due and payable in monthly installments on or 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 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 to be due. Contractors gross receipts tax returns shall require the following information:	§§40-23-31, 40-23-50, as amended	0
810-6-5-.03.01	Discounts Allowed On Payments Of Contractors Gross Receipts Tax Made Before Delinquency.	(1) Section 40-23-50(c) <u>Code of Ala. 1975</u> , provides that the sales tax discount authorized by Section 40-23-36 shall also apply to contractors gross receipts taxes due and payable to the State of Alabama.	§§40-2A-7(a), 40-23-31, 40-23-36, 40-23-50(c)	0
810-6-5-.03.01	Discounts Allowed On Payments Of Contractors Gross Receipts Tax Made Before Delinquency.	(4) Executive Order Number 53 issued by Governor Don Siegleman on May 22, 2001, authorizes, 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 projects upon which that contractor must report and pay the contractors gross receipts tax. No 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 Department of Transportation on or after May 1, 2001.	§§40-2A-7(a), 40-23-31, 40-23-36, 40-23-50(c)	0
810-6-5-.04	Credit For Taxes In Other States	(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 any use tax due the state, and any unused portion of the credit shall then be applied against the amount of any use tax due a subdivision."	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-27-1	0
810-6-5-.04	Credit For Taxes In Other States	(3) The total credit allowed cannot exceed the taxes due the state of Alabama or its subdivisions. 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 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 another state or its subdivisions.	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-27-1	0
810-6-5-.04	Credit For Taxes In Other States	(4) The following example is provided to illustrate how credit shall 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
810-6-5-.04	Credit For Taxes In Other States	(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
810-6-5-.04	Credit For Taxes In Other States	(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 respect to Item B cannot be used as a credit against taxes due Alabama and its subdivisions with respect to Item A).	§§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-27-1	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-5-.04.01	Reciprocity For Municipal And	(1) The definition of the term "gross receipts tax in the nature of a sales tax" as used in this rule	§§40-23-31, 40-23-83, Act No. 87-579	0
810-6-5-.04.01	Reciprocity For Municipal And County Sales, Gross Receipts, Use And Rental Taxes	(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 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 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
810-6-5-.04.02	Seller's Responsibility To	(2) Under the provisions of Sections 11-51-200 and 11-51-202, Code of Ala. 1975, as amended, the	§§40-2A-7(a)(5), 40-23-2, 40-23-68, 11-51-18	0
810-6-5-.04.02	Seller's Responsibility To Collect County And Municipal Sales And Use Taxes	(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 the transaction or use. A seller may only avoid the responsibility for collecting and remitting a local jurisdiction's sales or use tax when the seller lacks physical presence within the local 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	0
810-6-5-.04.02	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
810-6-5-.04.02	Seller's Responsibility To Collect County And Municipal 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
810-6-5-.09	Leasing And Rental Of	(1) The term "rental tax" as used in this rule shall mean the privilege or license tax levied in	§§40-2A-7(a)(5), 40-12-220 et seq., 40-12-224	0
810-6-5-.09	Leasing And Rental Of Tangible Personal Property	(3) Rental tax is levied on each person, firm, or corporation engaged in the business of leasing or renting tangible personal property in an amount equal to 4 percent of the gross proceeds of the 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 or rental of automotive vehicles, truck trailers, semitrailers, and house trailers. (Section 40-12-222)	§§40-2A-7(a)(5), 40-12-220 et seq., 40-12-224	0
810-6-5-.09	Leasing And Rental Of Tangible Personal Property	(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 40-12-221)	§§40-2A-7(a)(5), 40-12-220 et seq., 40-12-224	0
810-6-5-.09	Leasing And Rental Of Tangible Personal Property	(5) Unless the taxpayer qualifies to file and pay rental tax on a calendar quarter or calendar year 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 810-6-5-.30.01 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 due and shall pay to the department the amount of tax shown to be due. Rental tax returns shall require the following information:	§§40-2A-7(a)(5), 40-12-220 et seq., 40-12-224	0
810-6-5-.09	Leasing And Rental Of Tangible Personal Property	(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 municipal rental and leasing taxes. This exemption includes, but is not limited to, any of the following:	§§40-2A-7(a)(5), 40-12-220 et seq., 40-12-224	0
810-6-5-.09	Leasing And Rental Of Tangible Personal Property	(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 lessor in another state. Where any automotive vehicle, truck trailer, semitrailer, or house trailer is leased in another state and turned in to the lessor in this state, the rental receipts therefrom would not be subject to the tax.	§§40-2A-7(a)(5), 40-12-220 et seq., 40-12-224	0
810-6-5-.09	Leasing And Rental Of Tangible Personal Property	(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 subject to the tax, although the truck, truck trailer, or semitrailer 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 although the truck, truck trailer, or semitrailer may occasionally travel in this state in interstate commerce.	§§40-2A-7(a)(5), 40-12-220 et seq., 40-12-224	0
810-6-5-.09	Leasing And Rental Of Tangible Personal Property	(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 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 such tax to the leasing price or otherwise passed on to the lessee, shall be included in the monthly 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 is to be included as a part of the taxable gross proceeds from the lease. A lessor may not pass on such amounts to the lessee on leases of tangible personal property to the State of Alabama, or a municipality or county of the State, unless the flat amount includes both the tax and the leasing fee.	§§40-2A-7(a)(5), 40-12-220 et seq., 40-12-224	0
810-6-5-.09	Leasing And Rental Of Tangible Personal Property	(16) The rental tax shall be administered and collected in accordance with the uniform procedures 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
810-6-5-.09.01	Leasing And Rental Of Tangible Personal Property -Rule No. 2.	(1) §40-12-222, Code of Ala. 1975, as amended, levies a privilege or license tax upon every person, 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 business, except the rate of two percent shall apply to the gross proceeds derived by the lessor for 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, semitrailers, and house trailers.	§§8-25A-1, 40-2A-7(a)(5), 40-12-220 through	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-5-.09.01	Leasing And Rental Of Tangible Personal Property -Rule No. 2.	(2) §40-12-220(4) of the rental tax law defines gross proceeds as the value proceeding or accruing 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 part of any person claiming exemption under subdivision (4) of §40-12-223 an amount equal to 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	0
810-6-5-.09.01	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	0
810-6-5-.09.01	Leasing And Rental Of Tangible Personal Property -Rule No. 2.	(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 American Industry Classification System. To be excluded from the computation of rental tax, the 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	0
810-6-5-.09.01	Leasing And Rental Of Tangible Personal Property -Rule No. 2.	(5) The Court of Civil Appeals in the Steel City Crane Rental, Inc., and Osborne and Company, Inc., 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 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 over it. Briefly, the arrangement constitutes a contract for the performance of a particular job or jobs and it is not a lease or rental.	§§8-25A-1, 40-2A-7(a)(5), 40-12-220 through	0
810-6-5-.09.01	Leasing And Rental Of	(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
810-6-5-.11.05	Casual Sales Tax And Use Tax On Automotive Vehicles, Motorboats, Truck Trailers, Trailers, Semitrailers, Travel Trailers, And Manufactured Homes	(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, 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
810-6-5-.11.05	Casual Sales Tax And Use Tax On Automotive Vehicles, Motorboats, Truck Trailers, Trailers, Semitrailers, Travel Trailers, And Manufactured Homes	(4) Licensed dealers in Alabama must collect sales tax on their retail sales of automotive vehicles, 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 state, county, and city sales taxes collected at the time of purchase. County and city sales taxes collected by said licensed dealers must be identified as to which specific county and city taxes are being collected. (Section 40-23-104(b))	§§40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-9, 40-23	0
810-6-5-.11.05	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	0
810-6-5-.11.05	Casual Sales Tax And Use Tax On Automotive Vehicles, Motorboats, Truck Trailers, Trailers, Semitrailers, Travel Trailers, And Manufactured Homes	(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 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 by Section 40-12-255(a), is issued to evidence payment of the annual registration fee. When there has been no change of ownership of a manufactured home since a prior decal was issued; the new 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
810-6-5-.11.05	Casual Sales Tax And Use Tax On Automotive Vehicles, Motorboats, Truck Trailers, Trailers, Semitrailers, Travel Trailers, And Manufactured Homes	(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 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 corporations, in turn, are not required to report and pay the state consumers use tax levied by Code of Ala. 1975, Section 40-23-61(c), on these same purchases. They are required, however, to 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 probate judge.	§§40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-9, 40-23	0
810-6-5-.11.05	Casual Sales Tax And Use Tax On Automotive Vehicles, Motorboats, Truck Trailers, Trailers, Semitrailers, Travel Trailers, And Manufactured Homes	(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 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 judge. Automotive vehicles purchased by direct pay permit holders from in-state licensed dealers 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 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	0
810-6-5-.13	Persons, Firms, And Corporations Subject To Lodgings Tax.	(1) The term "lodgings tax" as used in this rule shall mean the state tax levied in Section 40-26-1(a), Code of Ala. 1975, 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	0
810-6-5-.13	Persons, Firms, And Corporations Subject To Lodgings Tax.	(2) The definition of the term "person" as used in this rule shall be the same as the definition contained in Section 40-2A-3(13), Code of Ala. 1975.	§§40-2A-7(a)(5), 40-26-1(b), 40-26-3, 40-26-1	0
810-6-5-.13	Persons, Firms, And Corporations Subject To Lodgings Tax.	(5) The lodgings tax shall be collected by all persons engaged in the business of renting or 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 home accommodations, recreational trailer parking accommodations, boat docking accommodations, or other accommodations are made available to travelers, tourists, or other transients.	§§40-2A-7(a)(5), 40-26-1(b), 40-26-3, 40-26-1	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-5-.13	Persons, Firms, And Corporations Subject To Lodgings Tax.	(11)(b) Effective January 1, 2009, charges for rooms, lodgings or accommodations made in 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 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 Rule 810-16-1-.01 State Sales, Use, and Lodgings Tax Exemption for Qualified Production Companies.	§§40-2A-7(a)(5), 40-26-1(b), 40-26-3, 40-26-1	0
810-6-5-.13	Persons, Firms, And Corporations Subject To Lodgings Tax.	(12) The lodgings tax does not apply to sales of tangible personal property which are subject to the Alabama sales tax. All of the supplies, furniture and fixtures used or consumed in operating 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, shades, curtains, linens, uniforms, bathroom supplies, janitor supplies, fuel for heating and cooking, air conditioning equipment, etc.	§§40-2A-7(a)(5), 40-26-1(b), 40-26-3, 40-26-1	0
810-6-5-.13	Persons, Firms, And Corporations Subject To Lodgings Tax.	(13) 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 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 810-6-5-.22 entitled Lodgings Tax Returns.	§§40-2A-7(a)(5), 40-26-1(b), 40-26-3, 40-26-1	0
810-6-5-.16	Churches And Other Religious Organizations And Institutions.	(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 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 relative to collecting, reporting, and paying sales or use taxes. (40-23-2, 40-23-7, 40-23-61, and 40-23-68, Code of Ala. 1975)	§§40-2A-7(a)(5), 40-23-2, 40-23-7, 40-23-31, 40-23-61, 40-23-68	0
810-6-5-.19	Seller To Give Receipt For Tax Collected	(1) Each retailer required or authorized to collect use tax from purchasers must give a receipt to each purchaser for the amount of tax collected. The receipt need not be in any particular form, but must show the following:	§40-23-83	0
810-6-5-.19.01	State Use Tax Returns	(1) The term "state use tax" as used in this regulation shall mean the excise tax levied in Sections 40-23-61 and 40-23-63, Code of Ala. 1975, upon the storage, use, or other consumption of tangible personal property in Alabama.	§§40-2A-7(a)(5), 40-23-31, 40-23-61, 40-23-63	0
810-6-5-.19.01	State Use Tax Returns	(3) Every seller liable to collect and remit the state use tax shall prepare and forward to the 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 information:	§§40-2A-7(a)(5), 40-23-31, 40-23-61, 40-23-63	0
810-6-5-.19.01	State Use Tax Returns	(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 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
810-6-5-.21	Lodgings And Programs Provided For Children, Students, Or Members Or Guests Of Nonprofit Organizations By Camps, Conference Centers, And Similar Facilities	(2) The term "independent statutory exemption" as used in this regulation shall mean any statutory exemption or exclusion contained in Code of Ala. 1975 other than the exemptions contained in Code of Ala. 1975, Sections 40-26-1(b)(ii) and 40-26-1(b)(iii).	§§40-26-19, 40-2A-7(a)(5), 40-26-19	0
810-6-5-.21	Lodgings And Programs 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
810-6-5-.21	Lodgings And Programs Provided For Children, Students, Or Members Or Guests Of Nonprofit Organizations By Camps, Conference Centers, And Similar Facilities	(4) The term "similar facilities" as used in Section 40-26-1(b) and in this regulation shall not include commercial hotels, motels, inns, motor courts, and motor lodges.	§§40-26-19, 40-2A-7(a)(5), 40-26-19	0
810-6-5-.21	Lodgings And Programs Provided For Children, Students, Or Members Or Guests Of Nonprofit Organizations By Camps, Conference Centers, And Similar Facilities	(10) The exemptions contained in Code of Ala. 1975, Sections 40-26-1(b)(ii) and 40-26-1(b)(iii), if 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 accommodations furnished on behalf of the nonprofit organization, provided the nonprofit 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
810-6-5-.22	Lodgings Tax Returns	(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, Lauderdale, Lawrence, Limestone, Madison, Marion, Marshall, Morgan, and Winston.	§§40-2A-7(a)(5), 40-26-19	0
810-6-5-.22	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
810-6-5-.22	Lodgings Tax Returns	(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 (1) above, and the tax rate applicable to the taxable receipts of the business units or locations in all other Alabama counties.	§§40-2A-7(a)(5), 40-26-19	0
810-6-5-.22	Lodgings Tax Returns	(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.	§§40-2A-7(a)(5), 40-26-19	0
810-6-5-.22	Lodgings Tax Returns	(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 combined and reported in aggregate for that county. See also Rule 810-6-5-.13 entitled Persons, Firms, and Corporations Subject to Lodgings Tax.	§§40-2A-7(a)(5), 40-26-19	0
810-6-5-.22	Lodgings Tax Returns	(6) Lodgings tax returns shall require the following information:	§§40-2A-7(a)(5), 40-26-19	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-5-.22	Lodgings Tax Returns	(7) The lodgings 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 procedures outlined in Sections 40-26-1, et seq.	§§40-2A-7(a)(5), 40-26-19	0
810-6-5-.23	Temporary Storage And The Use Tax Law.	(3) In order for property to be claimed as tax free because of temporary storage for use solely outside of Alabama, records must reflect that it was the intent of the purchaser to use the property in another state at the time of its coming to rest in Alabama. Also, records must reflect that, in fact, the property was removed from Alabama.	§§11-51-204, 40-2A-7(a)(5), 40-23-83	0
810-6-5-.23	Temporary Storage And The Use Tax Law.	(6) The temporary storage provisions outlined in this rule apply to all municipalities and counties as defined in the Local Tax Simplification Act of 1998, Act 98-192. Section 111-51-204, Code of Ala. 1975, provides that local governing bodies interpretations, rules, and regulations shall not be inconsistent with any rule and regulation which may be issued or promulgated by the Department of Revenue from time to time pursuant to the Alabama Administrative Procedure Act, for the corresponding state tax.	§§11-51-204, 40-2A-7(a)(5), 40-23-83	0
810-6-5-.25	Used Property Brought Into Alabama For Use By Owner.	(1) Where the owner of tangible personal property has purchased such property for use outside of Alabama and has, in fact, used it outside of Alabama, no use tax will be due by the owner because of later storage, use or consumption of it in Alabama. The proof of a real and substantial use of the property in another state shall rest upon the purchaser. (§40-23-61(a))	§§40-2A-7(a)(5), 40-23-83, 40-27-1	0
810-6-5-.26	Utility Privilege Or License Tax.	(2)(a) The amount of tax levied on the furnishing of electricity, domestic water, and natural gas services shall be determined by the application of rates against gross sales or gross receipts, as the case may be, and shall be computed monthly in accordance with the following table:	§§40-2A-7(a)(5), 40-98-3(8), 40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(2)(b) For periods prior to April 1, 2002, the amount of tax levied on the furnishing of telegraph and telephone services shall be determined by the application of rates against gross sales or gross receipts, as the case may be, and shall be computed monthly in accordance with the following table:	§§40-2A-7(a)(5), 40-98-3(8), 40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(2)(b)(1) Beginning with bills dated on or after April 1, 2002, Act #2001-1090 amended Section 40-21-82(b) which provides that the amount of tax levied on the furnishing of telegraph and telephone services shall be computed at the rate of 6% on all gross sales or gross receipts.	§§40-2A-7(a)(5), 40-98-3(8), 40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(2)(b)(2) Act #2001-1090 further provides that on or after February 1, 2002, the utility furnishing such telegraph or telephone services shall be entitled to deduct and retain from the gross amount of tax billed by the utility 9/10 of 1% of the amount of such tax billed in consideration of the costs incurred by the utility in collecting and remitting the tax levied by subsection 40-21-82(b). However, on and following October 1, 2002, the amount deducted and retained by such utility shall be 1/4 of 1% of the gross amount of such tax billed.	§§40-2A-7(a)(5), 40-98-3(8), 40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(3)(b) The term "telephone services" is defined in Section 40-21-80(11), and specifically includes the following which shall be included in the measure of the tax levied in Section 40-21-82(b):	§§40-2A-7(a)(5), 40-98-3(8), 40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(3)(c) The term "telephone services" shall not include the following and as such shall not be included in the measure of the tax levied in Section 40-21-82(b):	§§40-2A-7(a)(5), 40-98-3(8), 40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(3)(c)(3) The furnishing of any telephone services for resale including access charges paid by an interexchange carrier. Any utility making a sale of telephone services for resale shall obtain from the purchaser a copy or record of the purchaser's utility tax license issued to the purchaser by the Department pursuant to Section 40-21-84 or a copy of a utility tax certificate of exemption (Form STE-3) issued to the purchaser by the Department pursuant to Section 40-21-88, Code of Ala. 1975, and Rule 810-6-5-.26.05;	§§40-2A-7(a)(5), 40-98-3(8), 40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(3)(e) The provisions of subsection (d) 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.	§§40-2A-7(a)(5), 40-98-3(8), 40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(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. Water used in industrial processes shall mean water used by any person in the manufacturing, processing, compounding, mining or quarrying of tangible personal property for sale. Where water is used for both human consumption and industrial processing and more than 50 percent of the total water purchased 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 industrial processing and more than 50 percent is used for human consumption, the total gross receipts from the sale of water would be taxable.	§§40-2A-7(a)(5), 40-98-3(8), 40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(6)(a) An entity locating in Alabama subsequent to December 31, 2006 and qualifying for the tax 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 STE-3) by applying for the certificate on forms provided by the Department. (See Rule 810-6-5-.26.05 entitled Utility Gross Receipts Tax or Mobile Communication Services Tax Certificate of Exemption (Form STE-3) - Responsibilities of the Certificate Holder - Burden of Proof - Liability for Taxes Later Determined to be Due.)	§§40-2A-7(a)(5), 40-98-3(8), 40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(6)(b) Pursuant to Section 40-98-3(8), the beginning date of the ten year period exclusion shall commence from:	§§40-2A-7(a)(5), 40-98-3(8), 40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(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.	§§40-2A-7(a)(5), 40-98-3(8), 40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(6)(d) The exclusion from 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.	§§40-2A-7(a)(5), 40-98-3(8), 40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(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 (\$40,000) for the month, the tax calculated on the separate billings may exceed the tax due.	§§40-2A-7(a)(5), 40-98-3(8), 40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(7)(a)(1) When a person purchasing utility services and receiving more than one bill each month from any one utility for such services has paid to the utility more tax on the billings than is due on the aggregate of the purchase price of utility services furnished for the month by the utility, the person may apply for a refund of the overpayment in accordance with the procedures outlined in Section 40-2-7(c), Code of Alabama 1975, including the joint petition requirement contained in Section 40-2A-7(c)(1).	§§40-2A-7(a)(5), 40-98-3(8), 40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(7)(a)(2) When a person purchasing utility services and receiving more than one bill each month 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 person may apply for a permit from the Department of Revenue, purchase the utility services without the payment of the tax to the utility, and remit the tax directly to the Department in accordance with the procedures outlined in Rule 810-6-5-.26.02. Utility Tax Direct Pay Permit.	§§40-2A-7(a)(5), 40-98-3(8), 40-21-80, 40-21-8	0

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-5-.26	Utility Privilege Or License Tax.	(7)(b) For the purposes of the taxing statutes in Title 40, Code of Ala. 1975, a single member 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 to the Department to clearly establish ownership of each limited liability company and its status for federal income tax purposes. (Code of Ala. 1975, Section 10-12-8(b).)	§§40-2A-7(a)(5),40-98-3(8),40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(8)(b) Receipts from (i) standard collection charges, which are flat-amount administrative fees 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 November 4, 1993) and State Department of Revenue v. Mobile Gas 621 So.2d 1333 (Ala. Civ. App. 1993))	§§40-2A-7(a)(5),40-98-3(8),40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(8)(c) Any person engaged or continuing in the business of furnishing taxable and nontaxable 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 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),40-98-3(8),40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(8)(d) In case a customer of a utility claims an exemption, the applicability of which there is some doubt, either the utility or the customer may request from the Department a determination of the validity of the claim for the exemption.	§§40-2A-7(a)(5),40-98-3(8),40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(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 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 are taxable.	§§40-2A-7(a)(5),40-98-3(8),40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(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 such business on forms furnished by the Department. The application for a utility tax license shall require the following information:	§§40-2A-7(a)(5),40-98-3(8),40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(8)(f)(3) 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).	§§40-2A-7(a)(5),40-98-3(8),40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(8)(f)(7) Name, title, home address, and social security number of the sole proprietor, each 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 social security number)	§§40-2A-7(a)(5),40-98-3(8),40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(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 810-1-6-.12 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 of the preceding year. (Section 40-21-85) 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),40-98-3(8),40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(8)(g)(1) Utility Privilege License Tax returns shall require the following information:	§§40-2A-7(a)(5),40-98-3(8),40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(8)(g)(1)(iii) Estimated tax due for the current month, if applicable, must be at least equal to line 7 (Total Utility Tax Due) of the return for the same calendar month of the previous year.	§§40-2A-7(a)(5),40-98-3(8),40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(8)(g)(2) Utility Excise Tax returns shall require the following information:	§§40-2A-7(a)(5),40-98-3(8),40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(8)(g)(2)(iii) Estimated tax due for the current month, if applicable, must be at least equal to line 5	§§40-2A-7(a)(5),40-98-3(8),40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(8)(h) Every person engaged in the business of furnishing utility services shall add the tax levied in 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)	§§40-2A-7(a)(5),40-98-3(8),40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(8)(i) A utility service provider is not required to collect utility tax from a purchaser who claims an	§§40-2A-7(a)(5),40-98-3(8),40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(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 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)	§§40-2A-7(a)(5),40-98-3(8),40-21-80, 40-21-8	0
810-6-5-.26	Utility Privilege Or License Tax.	(8)(k) Insofar as applicable, the provisions of this rule shall apply equally to the tax levied in	§§40-2A-7(a)(5),40-98-3(8),40-21-80, 40-21-8	0
810-6-5-.26.01	Mobile Communication Services Tax	(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 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 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
810-6-5-.26.01	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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-5-.26.01	Mobile Communication Services Tax	(3)(b) Act #2001-1090 amended Section 40-21-121 and provides that on bills dated on or after 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 with a place of primary use in the State of Alabama and shall be computed monthly at the rate of 6%.	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-121	0
810-6-5-.26.01	Mobile Communication	(4) Every home service provider of mobile telecommunications service and mobile radio	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-121	0
810-6-5-.26.01	Mobile Communication Services Tax	(5) Act #2001-1090 further provides that the home service provider furnishing such mobile 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 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, 40-21-121	0
810-6-5-.26.01	Mobile Communication	(6) The terms "mobile telecommunications service" and "mobile radio communication services"	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-121	0
810-6-5-.26.01	Mobile Communication Services Tax	(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 services furnished for use by the State of Alabama, the counties within the State of Alabama, and the incorporated municipalities of the State of Alabama;	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-121	0
810-6-5-.26.01	Mobile Communication	(8) In order for a transaction to qualify for the wholesale exclusion contained in Section 40-21-122.	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-121	0
810-6-5-.26.01	Mobile Communication Services Tax	(9)(a) For the period prior to February 1, 2002, the term "monthly charges" as used in this rule shall mean monthly recurring access charges and local airtime charges only.	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-121	0
810-6-5-.26.01	Mobile Communication	(9)(a)(3) Out-collect roamer air charges meant airtime charges levied by a local cellular provider	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-121	0
810-6-5-.26.01	Mobile Communication Services Tax	(9)(b) For customer bills dated on or after February 1, 2002, Act #2001-1090 provides that the 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 customer bills issued during the period of February 1, 2002 through August 1, 2002, shall not include charges which cannot be sourced to Alabama.	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-121	0
810-6-5-.26.01	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, 40-21-121	0
810-6-5-.26.01	Mobile Communication Services Tax	(11) The term "home service provider" as used in this rule shall mean the facilities-based carrier or reseller with which the customer contracts for the provision of mobile communication services.	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-121	0
810-6-5-.26.01	Mobile Communication	(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, 40-21-121	0
810-6-5-.26.01	Mobile Communication Services Tax	(13) The term "licensed service area" as used in this rule shall mean the geographic area in which the home service provider is authorized by law or contract to provide mobile communication services.	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-121	0
810-6-5-.26.01	Mobile Communication	(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, 40-21-121	0
810-6-5-.26.01	Mobile Communication Services Tax	(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 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, 40-21-121	0
810-6-5-.26.01	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, 40-21-121	0
810-6-5-.26.01	Mobile Communication Services Tax	(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 communication services license shall be made on forms furnished by the Department. (Section 40-21-124)	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-121	0
810-6-5-.26.01	Mobile Communication	(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, 40-21-121	0
810-6-5-.26.01	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);	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-121	0
810-6-5-.26.01	Mobile Communication	(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, 40-21-121	0
810-6-5-.26.01	Mobile Communication Services Tax	(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, 40-21-121	0
810-6-5-.26.01	Mobile Communication	(18)(a) Mobile communication services tax returns shall require the following information:	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-121	0
810-6-5-.26.01	Mobile Communication Services Tax	(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,	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-121	0
810-6-5-.26.01	Mobile Communication	(19) The mobile communication services tax shall be administered and the tax shall be collected in	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-121	0
810-6-5-.26.01	Mobile Communication Services Tax	(20) Act #2001-1090 provides that if nontaxable charges for mobile communication services are aggregated with and not separately stated from charges that are subject to taxation, the charges for nontaxable mobile communication services may be subject to taxation unless the home service provider can reasonably identify charges not subject to taxation from its books and records that are kept in the regular course of business. (Section 40-21-121(d).)	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-121	0
810-6-5-.26.01	Mobile Communication	(21) A home service provider is not required to collect mobile communication services tax from a	§§40-2A-7(a)(5),40-23-31, 40-21-120, 40-21-121	0
810-6-5-.26.02	Utility Tax Direct Pay Permit	(1) Absent evidence to the contrary, where any person is furnished utility services and is billed for such utility services by more than one bill, it shall be presumed that the gross sales or the gross receipts derived from the furnishing of utility services to such person are taxable at the rate applicable to receipts derived from each bill, and the tax so computed shall be added to each bill for utility services furnished. If any person purchasing utility services and receiving more than one bill from any one utility for such services desires that the tax levied by Sections 40-21-80, et seq., Code of Ala. 1975, as amended, be computed upon the aggregate of the purchase price of utility services furnished by such utility, such person may apply for a permit from the Department of Revenue and be permitted to purchase certain utility services without the payment of the tax to the utility subject to the following conditions, namely:	§§40-2A-7(a)(5), 40-21-85	0
810-6-5-.26.02	Utility Tax Direct Pay Permit	(1)(a) The holder of such permit shall report such utility tax upon forms prepared and furnished by	§§40-2A-7(a)(5), 40-21-85	0
810-6-5-.26.02	Utility Tax Direct Pay Permit	(1)(b) The holder of such permit shall be required to keep such books and records as may be necessary to determine such tax liability, which records shall be subject to examination by the Department of Revenue.	§§40-2A-7(a)(5), 40-21-85	0
810-6-5-.26.02	Utility Tax Direct Pay Permit	(1)(c) Upon demand of the Department of Revenue the holder of said permit shall execute a bond	§§40-2A-7(a)(5), 40-21-85	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-5-.26.02	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.	§§40-2A-7(a)(5), 40-21-85	0
810-6-5-.26.02	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
810-6-5-.26.02	Utility Tax Direct Pay Permit	(3) Utility tax direct pay permits shall contain the following information:	§§40-2A-7(a)(5), 40-21-85	0
810-6-5-.26.02	Utility Tax Direct Pay Permit	(3)(f) Statement that the specified utility services purchased from the specified vendor(s) shall be	§§40-2A-7(a)(5), 40-21-85	0
810-6-5-.26.02	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
810-6-5-.26.02	Utility Tax Direct Pay Permit	(4)(c) Estimated tax due for the current month, if applicable must be at least equal to line 5 (Total	§§40-2A-7(a)(5), 40-21-85	0
810-6-5-.26.04	Utility Tax Exclusion For Patronage Refunds Distributed To Members By Electric And Telephone Cooperatives	(1) Monthly charges or advances which are collected from members by an electric or telephone 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 gross receipts from furnishing utility services and, when distributed to members as patronage 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 Telephone Cooperative, Inc., et al., Alabama Court of Civil Appeals, decided August 29, 1997.)	§§40-2A-7(a)(5)(c), 40-21-80(3), 40-21-82, 40	0
810-6-5-.26.04	Utility Tax Exclusion For	(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	0
810-6-5-.26.04	Utility Tax Exclusion For Patronage Refunds Distributed To Members By Electric And Telephone Cooperatives	(2) A cooperative may recover the utility tax which it erroneously collected on excludable monthly 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 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 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
810-6-5-.26.05	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
810-6-5-.26.05	Utility Gross Receipts Tax Or Mobile Communication Services Tax Certificate Of Exemption (Form STE-3) – Responsibilities Of The Certificate Holder – Burden Of Proof – Liability For Taxes Later Determined To Be Due	(3) The term "mobile communication services tax" as used in this rule shall mean the tax applicable to mobile telecommunications service and mobile radio communication services as defined in Sections 40-21-120(1)(a) and 40-21-125, respectively, and levied in Section 40-21-121.	§§40-2A-7(a)(5), 40-2A-3(13), 40-21-80, 40-21	0
810-6-5-.26.05	Utility Gross Receipts Tax Or Mobile Communication Services Tax Certificate Of Exemption (Form STE-3) – Responsibilities Of The Certificate Holder – Burden Of Proof – Liability For Taxes Later Determined To Be Due	(4) Persons (i) who are not required to have a utility tax license pursuant to Section 40-21-84, 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 communications services tax license pursuant to Section 40-21-124, Code of Ala. 1975, and who 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 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 completed application, the Department will issue the qualified applicant a Form STE-3 which the 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 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
810-6-5-.26.05	Utility Gross Receipts Tax Or Mobile Communication Services Tax Certificate Of Exemption (Form STE-3) – Responsibilities Of The Certificate Holder – Burden Of Proof – Liability For Taxes Later Determined To Be Due	(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	0
810-6-5-.26.05	Utility Gross Receipts Tax Or Mobile Communication Services Tax Certificate Of Exemption (Form STE-3) – Responsibilities Of The Certificate Holder – Burden Of Proof – Liability For Taxes Later Determined To Be Due	(5)(j) Name, title, home address, and social security number of the sole proprietor, each 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 social security number), and	§§40-2A-7(a)(5), 40-2A-3(13), 40-21-80, 40-21	0
810-6-5-.26.05	Utility Gross Receipts Tax Or Mobile Communication Services Tax Certificate Of Exemption (Form STE-3) – Responsibilities Of The Certificate Holder – Burden Of Proof – Liability For Taxes Later Determined To Be Due	(7) At the time of providing a copy of a Form STE-3 to a provider from whom a tax-exempt 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 holder gives to the provider:	§§40-2A-7(a)(5), 40-2A-3(13), 40-21-80, 40-21	0
810-6-5-.26.05	Utility Gross Receipts Tax Or Mobile Communication Services Tax Certificate Of Exemption (Form STE-3) – Responsibilities Of The Certificate Holder – Burden Of Proof – Liability For Taxes Later Determined To Be Due	(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 specifying that all utility services or mobile communication services subsequently purchased will 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 qualify for exemption.	§§40-2A-7(a)(5), 40-2A-3(13), 40-21-80, 40-21	0
810-6-5-.26.05	Utility Gross Receipts Tax Or Mobile Communication Services Tax Certificate Of Exemption (Form STE-3) – Responsibilities Of The Certificate Holder – Burden Of Proof – Liability For Taxes Later Determined To Be Due	(9) The certificate holder shall maintain a list of all utility or mobile communication services 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 hours and shall provide the name, address, and type of business of each utility or mobile 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
810-6-5-.26.05	Utility Gross Receipts Tax Or Mobile Communication Services Tax Certificate Of Exemption (Form STE-3) – Responsibilities Of The Certificate Holder – Burden Of Proof – Liability For Taxes Later Determined To Be Due	(10) The certificate holder shall return the certificate to the Department if the business for which 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.	§§40-2A-7(a)(5), 40-2A-3(13), 40-21-80, 40-21	0
810-6-5-.26.05	Utility Gross Receipts Tax Or Mobile Communication	(11) The certificate holder shall notify the Department immediately in writing of any change in name or mailing address.	§§40-2A-7(a)(5), 40-2A-3(13), 40-21-80, 40-21	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-5-.26.05	Utility Gross Receipts Tax Or Mobile Communication Services Tax Certificate Of Exemption (Form STE-3) – Responsibilities Of The Certificate Holder – Burden Of Proof – Liability For Taxes Later Determined To Be Due	(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 certificate holder a properly executed Form STE-3. Any sale of utility services or mobile 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 communication services provider held liable for the tax thereon unless the provider can document the exemption claim. A provider who provides utility services or mobile communication services tax-exempt based upon the presentation of a Form STE-3 by the purchaser shall reference the exemption number shown on the Form STE-3 upon the invoice or billing to the certificate holder.	§§40-2A-7(a)(5), 40-2A-3(13), 40-21-80, 40-21-	0
810-6-5-.26.05	Utility Gross Receipts Tax Or Mobile Communication	(13) Any person providing utility services or mobile communication services tax-exempt who relies 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
810-6-5-.26.05	Utility Gross Receipts Tax Or Mobile Communication Services Tax Certificate Of Exemption (Form STE-3) – Responsibilities Of The Certificate Holder – Burden Of Proof – Liability For Taxes Later Determined To Be Due	(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 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 or mobile communication services provider acted in good faith and reasonably believed the tax 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 holder's records; assess tax, penalties, and interest against the certificate holder; and file tax liens against the certificate holder. (Sections 40-21-88 and 40-21-125)	§§40-2A-7(a)(5), 40-2A-3(13), 40-21-80, 40-21-	0
810-6-5-.27	Pharmaceutical Providers Tax	(1) The term "pharmaceutical providers tax" as used in this regulation shall mean the privilege tax levied in Section 40-26B-2, Code of Ala. 1975, upon every provider of pharmaceutical services to	§§40-2A-7(a)(5), 40-26B-2; 40-26B-4(a), 40-26-	0
810-6-5-.27	Pharmaceutical Providers Tax	(7) The pharmaceutical providers tax does not apply to prescriptions filled or refilled for persons who are not citizens of Alabama. The provider's books and records must contain sufficient documentation to substantiate claims of tax-exempt sales to noncitizens of Alabama.	§§40-2A-7(a)(5), 40-26B-2; 40-26B-4(a), 40-26-	0
810-6-5-.27	Pharmaceutical Providers Tax	(9) Any pharmaceutical provider filling or refilling both taxable and nontaxable prescriptions shall pay the tax due on taxable prescriptions filled or refilled when said provider's books are kept so as	§§40-2A-7(a)(5), 40-26B-2; 40-26B-4(a), 40-26-	0
810-6-5-.27	Pharmaceutical Providers Tax	(10) The pharmaceutical providers 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 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. Pharmaceutical providers tax returns shall require the following information:	§§40-2A-7(a)(5), 40-26B-2; 40-26B-4(a), 40-26-	0
810-6-5-.27	Pharmaceutical Providers Tax	(10) Every pharmaceutical provider shall file only one return for all business units or locations filling or refilling taxable prescriptions.	§§40-2A-7(a)(5), 40-26B-2; 40-26B-4(a), 40-26-	0
810-6-5-.27	Pharmaceutical Providers Tax	(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 procedures outlined in Sections 40-26B-1, et seq. No discount is allowed for timely payment of the pharmaceutical providers tax.	§§40-2A-7(a)(5), 40-26B-2; 40-26B-4(a), 40-26-	0
810-6-5-.27.01	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
810-6-5-.27.01	Nursing Facility Tax	(3) The nursing facility tax shall be due and payable in monthly installments on or before the 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 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
810-6-5-.27.01	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
810-6-5-.27.01	Nursing Facility Tax	(5) The nursing facility 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 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
810-6-5-.27.02	Hospital Assessment For Medicaid	(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 change shall be considered an initial installment payment for determining the due date provided for in paragraph (2).	§§40-2A-7(a)(5), 40-26B-72, Act 2013-246	0
810-6-5-.28	Appliances And Devices Using Electricity As An Energy Source, General Rate Applicable Thereto	(2) The term "processing" is synonymous with "preparation for market" and "to convert to 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 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 the Code sections referenced above. Sizemore v. Franco Distributing Co., 594 So. 2d 143 (Ala. Civ. App. 1991)	§§40-23-31, 40-23-83	0
810-6-5-.29	Oxygen And Durable Medical Equipment Dispensed To Medicare Recipients By Participating Providers	(1) The term "durable medical equipment" shall mean equipment which can stand repeated use, 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 assignments.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-6-5-.29	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
810-6-5-.29	Oxygen And Durable Medical Equipment Dispensed To Medicare Recipients By Participating Providers	(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 patients, as outlined in paragraph (2) above, continue to be exempt even when not billed directly 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
810-6-5-.29	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	0
810-6-5-.29	Oxygen And Durable Medical Equipment Dispensed To Medicare Recipients By Participating Providers	(6)(a) The burden of proof that any item purchased by a healthcare provider was intended for use 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 maintain adequate records to properly document that any items purchased by the healthcare 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
810-6-5-.29	Oxygen And Durable Medical Equipment Dispensed To Medicare Recipients By Participating Providers	(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 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 to non-insured patients and/or items on which they do not maintain adequate records to determine the use and taxability.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-5-30	Filing And Paying State Sales And State-Administered Sales, Use, Lodgings, And Rental Taxes On A Quarterly, Semi-Annual, Or Annual Basis	(2) Filing Election. A taxpayer whose total state sales tax liability, total state use tax liability, total state lodgings tax liability, or total state rental tax liability meets the following criteria may request in writing, pursuant to paragraph (6), to file quarterly, semi-annually, or annually:	§§40-2A-7(a)(5), 40-12-224, 40-23-7, 40-23-3	0
810-6-5-30	Filing And Paying State Sales And State-Administered Sales, Use, Lodgings, And Rental Taxes On A Quarterly, Semi-Annual, Or Annual Basis	(2)(a)(1) A taxpayer whose total state sales tax liability during the preceding calendar year is 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
810-6-5-30	Filing And Paying State Sales And State-Administered Sales, Use, Lodgings, And Rental Taxes On 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) may elect to file quarterly returns.	§§40-2A-7(a)(5), 40-12-224, 40-23-7, 40-23-3	0
810-6-5-30	Filing And Paying State Sales And State-Administered Sales, Use, Lodgings, And Rental Taxes On A Quarterly, Semi-Annual, Or Annual Basis	(2)(a)(3) A taxpayer whose total state lodgings tax liability during the preceding calendar year is 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
810-6-5-30	Filing And Paying State Sales And State-Administered Sales, Use, Lodgings, And Rental Taxes On A Quarterly, Semi-Annual, Or Annual Basis	(2)(a)(4) A taxpayer whose total state rental tax liability during the preceding calendar year is 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
810-6-5-30	Filing And Paying State Sales And State-Administered Sales, Use, Lodgings, And Rental Taxes On A Quarterly, Semi-Annual, Or Annual Basis	(2)(b)(1) A taxpayer whose total state sales tax liability during the preceding calendar year is either 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
810-6-5-30	Filing And Paying State Sales And State-Administered Sales, Use, Lodgings, And Rental Taxes On A Quarterly, Semi-Annual, Or Annual Basis	(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 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
810-6-5-30	Filing And Paying State Sales And State-Administered Sales, Use, Lodgings, And Rental Taxes On A Quarterly, Semi-Annual, Or Annual Basis	(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 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
810-6-5-30	Filing And Paying State Sales And State-Administered Sales, Use, Lodgings, And Rental Taxes On A Quarterly, Semi-Annual, Or Annual Basis	(2)(b)(4) A taxpayer whose total state rental tax liability during the preceding calendar year is 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
810-6-5-30	Filing And Paying State Sales And State-Administered Sales, Use, Lodgings, And Rental Taxes On A Quarterly, Semi-Annual, Or Annual Basis	(2)(c)(1) A taxpayer whose total state sales tax liability during the preceding calendar year is either 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
810-6-5-30	Filing And Paying State Sales And State-Administered Sales, Use, Lodgings, And Rental Taxes On A Quarterly, Semi-Annual, Or Annual Basis	(2)(c)(2) A taxpayer whose total state use tax liability during the preceding calendar year is either 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
810-6-5-30	Filing And Paying State Sales And State-Administered Sales, Use, Lodgings, And Rental Taxes On A Quarterly, Semi-Annual, Or Annual Basis	(2)(c)(3) A taxpayer whose total state lodgings tax liability during the preceding calendar year is 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
810-6-5-30	Filing And Paying State Sales And State-Administered Sales, Use, Lodgings, And Rental Taxes On A Quarterly, Semi-Annual, Or Annual Basis	(2)(c)(4) A taxpayer whose total state rental tax liability during the preceding calendar year is either less than six hundred dollars (\$600) or has made rentals 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
810-6-5-30	Filing And Paying State Sales And State-Administered Sales, Use, Lodgings, And Rental Taxes On A Quarterly, Semi-Annual, Or Annual Basis	(3) Return Filing Requirement. In order to qualify for quarterly, semi-annual, or annual filing 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
810-6-5-30	Filing And Paying State Sales And State-Administered Sales, Use, Lodgings, And Rental Taxes On A Quarterly, Semi-Annual, Or Annual Basis	(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. The request of this election must be received by the department no later than February 20 of each year.	§§40-2A-7(a)(5), 40-12-224, 40-23-7, 40-23-3	0
810-6-5-31	City And County Sales, Use, Rental, And Lodgings Tax	(1) The term "Department" as used in this rule shall mean the Department of Revenue of the State of Alabama.	§§40-2A-7(a)(5), 11-3-11.3(b), 11-3-11.3(f), 11	0
810-6-5-31	City And County Sales, Use, Rental, And Lodgings Tax Return.	(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 Revenue of the State of Alabama.	§§40-2A-7(a)(5), 11-3-11.3(b), 11-3-11.3(f), 11	0
810-6-5-31	City And County Sales, Use, Rental, And Lodgings Tax Return.	(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 each tax reporting period on a form prescribed by the Department and pay to the Department the 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
810-6-5-31	City And County Sales, Use, Rental, And Lodgings Tax Return.	(4) All state-administered local taxes shall be reported on a single form requiring the following information:	§§40-2A-7(a)(5), 11-3-11.3(b), 11-3-11.3(f), 11	0
810-6-5-31	City And County Sales, Use, Rental, And Lodgings Tax	(4)(I) Credit due for a previous overpayment. Any credit taken for previous overpayment must be approved in advance by the Department.	§§40-2A-7(a)(5), 11-3-11.3(b), 11-3-11.3(f), 11	0
810-6-5-31	City And County Sales, Use, Rental, And Lodgings Tax Return.	(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 electronically has been granted by the Commissioner of Revenue, the taxpayer shall file on printed forms provided by the Department. (Rule 810-1-6-.05)	§§40-2A-7(a)(5), 11-3-11.3(b), 11-3-11.3(f), 11	0
810-6-5-31	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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-5-.31	City And County Sales, Use, Rental, And Lodgings Tax Return.	(7) The city and county tax return outlined in this rule shall constitute the standard multiple jurisdiction tax form and the single jurisdiction tax form referenced in Section 11-51-210(a) and shall be used to report all state-administered local taxes for periods covering October 2003 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 this rule.	§§40-2A-7(a)(5),11-3-11.3(b), 11-3-11.3(f), 11	0
810-6-5-.32	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
810-6-5-.32	Hydroelectric Privilege License Tax Return	(2) The term "hydroelectric privilege license tax" as used in this rule shall mean the license or 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 preceding calendar year.	§§40-2A-7(a)(5), 40-21-56	0
810-6-5-.32	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
810-6-5-.32	Hydroelectric Privilege License Tax Return	(4) The hydroelectric privilege license tax return shall require the following information:	§§40-2A-7(a)(5), 40-21-56	0
810-6-5-.33	Alabama Drycleaning Environmental Response Trust	(2) The term "department" as used in this rule shall mean the Alabama Department of Environmental Management (ADEM), or any successor, department, or agency of the state.	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-5-.33	Alabama Drycleaning Environmental Response Trust Fund – Owner Of An Abandoned Drycleaning Facility Or Impacted Third Party.	(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 every person owning any abandoned drycleaning facility who suspects contamination or discovers contamination at any abandoned drycleaning facility or against any impacted third party who has 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
810-6-5-.33	Alabama Drycleaning Environmental Response Trust	(4) Section 22-30D-6 creates a registration fee in the amount of five thousand dollars (\$5000) per 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
810-6-5-.33	Alabama Drycleaning Environmental Response Trust Fund – Owner Of An Abandoned Drycleaning Facility Or Impacted Third Party.	(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, and shall become delinquent on the 20th day of April. No discount is allowed for timely payment of the registration fee.	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-5-.33	Alabama Drycleaning Environmental Response Trust Fund – Owner Of An Abandoned Drycleaning Facility Or Impacted Third Party.	(6) Registered owners of abandoned drycleaning facilities or impacted third parties shall submit the registration fee on forms furnished by the Department of Revenue. The payment forms shall require the following information:	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-5-.33	Alabama Drycleaning Environmental Response Trust Fund – Owner Of An Abandoned Drycleaning Facility Or Impacted Third Party.	(7) Upon receipt of a registration fee from an owner of an abandoned drycleaning facility or impacted third party, the Department of Revenue shall provide a certificate of registration containing the following information:	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-5-.33	Alabama Drycleaning Environmental Response Trust	(8) The Alabama Drycleaning Environmental Response Trust Fund fee shall be administered and 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
810-6-5-.34	Alabama Drycleaning Environmental Response Trust Fund – Drycleaning Facilities	(2) The term "department" as used in this rule shall mean The Alabama Department of Environmental Management (ADEM), or any successor, department, or agency of the state.	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-5-.34	Alabama Drycleaning Environmental Response Trust	(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	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-5-.34	Alabama Drycleaning Environmental Response Trust Fund – Drycleaning Facilities	(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 garments, apparel, or fabrics for other drycleaning facilities not owned by the owner or operator; 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)	0
810-6-5-.34	Alabama Drycleaning Environmental Response Trust	(5)(a) Each owner or operator of an existing drycleaning facility as of May 24, 2000 shall pay an annual registration fee equal to two percent (2%) of the gross receipts earned in Alabama during	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-5-.34	Alabama Drycleaning Environmental Response Trust Fund – Drycleaning Facilities	(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 twenty-five thousand dollars (\$25,000). Each new owner or operator shall pay for the second year 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-five thousand dollars (\$25,000) per year.	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-5-.34	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
810-6-5-.34	Alabama Drycleaning Environmental Response Trust Fund – Drycleaning Facilities	(5)(d) The registration fee shall be paid quarterly by each owner or operator to the Department of 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 said month. The registration fee shall be paid on forms furnished by the Department of Revenue. No discount is allowed for timely payment of the registration fee.	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-5-.34	Alabama Drycleaning Environmental Response Trust	(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
810-6-5-.34	Alabama Drycleaning Environmental Response Trust Fund – Drycleaning Facilities	(7) Upon receipt of a registration fee from an owner or operator of a drycleaning facility, the Department of Revenue shall provide a certificate of registration containing the following information:	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-5-.34	Alabama Drycleaning Environmental Response Trust Fund – Drycleaning Facilities	(7) The certificate of registration shall be conspicuously posted by the owner or operator of the drycleaning facility.	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-5-.34	Alabama Drycleaning Environmental Response Trust Fund – Drycleaning Facilities	(8) The Alabama Drycleaning Environmental Response Trust Fund fee shall be administered and 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.	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-5-.35	Alabama Drycleaning Environmental Response Trust Fund – Wholesale Distributors Of Drycleaning Agents	(2) 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 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 drycleaning agents.	§§40-2A-7(a)(5), 22-30-D-6(i)	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-6-5-35	Alabama Drycleaning Environmental Response Trust Fund – Wholesale Distributors Of Drycleaning Agents	(3) The term “department” as used in this rule shall mean the Alabama Department of Environmental Management (ADEM), or any successor, department, or agency of the state.	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-5-35	Alabama Drycleaning	(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
810-6-5-35	Alabama Drycleaning Environmental Response Trust Fund – Wholesale Distributors Of Drycleaning Agents	(6) Registered wholesale distributors shall submit the registration form provided by the department to the Department of Revenue. Registered wholesale distributors shall also submit the annual registration fee to the Department of Revenue on forms furnished by the Department of Revenue. The payment forms shall require the following information:	§§40-2A-7(a)(5), 22-30-D-6(i)	0
810-6-5-35	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
810-6-5-35	Alabama Drycleaning Environmental Response Trust Fund – Wholesale Distributors 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
810-6-5-35	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
810-6-5-36	Prepaid Wireless 9-1-1 Charge	(2)(d)(2) Must be paid for in advance of the usage.	§§11-98-1, 11-98-5.3, 40-1-44, 40-2A-7(a)(5),	0
810-6-5-36	Prepaid Wireless 9-1-1 Charge	(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
810-6-5-36	Prepaid Wireless 9-1-1 Charge	(5) The 9-1-1 Charge must be collected on each prepaid retail transaction regardless of whether the prepaid wireless telephone service is purchased in person, by telephone, through the Internet 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
810-6-5-36	Prepaid Wireless 9-1-1 Charge	(6) For purposes of retail transactions occurring via the internet, or on a telecommunication	§§11-98-1, 11-98-5.3, 40-1-44, 40-2A-7(a)(5),	0
810-6-5-36	Prepaid Wireless 9-1-1 Charge	(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 special circumstances.	§§11-98-1, 11-98-5.3, 40-1-44, 40-2A-7(a)(5), 40-2A-11, 40-23-1	0
810-6-5-36	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
810-6-5-36	Prepaid Wireless 9-1-1 Charge	(9) An allowance or discount of 4% of the 9-1-1 Charge collected, or deemed to be collected, on sales of prepaid wireless telephone service may 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
810-6-5-36	Prepaid Wireless 9-1-1 Charge	(10) §11-98-5.3 provides that the department shall administer the 9-1-1 Charge on prepaid 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 Chapter 23 of Title 40.	§§11-98-1, 11-98-5.3, 40-1-44, 40-2A-7(a)(5),	0
810-6-5-36	Prepaid Wireless 9-1-1 Charge	(11) All persons selling prepaid wireless telephone service to consumers in Alabama must apply for a Prepaid Wireless 9-1-1 Charge account number by contacting the department either online or through the Entity Registration Unit.	§§11-98-1, 11-98-5.3, 40-1-44, 40-2A-7(a)(5),	0
810-6-5-36	Prepaid Wireless 9-1-1 Charge	(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 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
810-6-5-36	Prepaid Wireless 9-1-1 Charge	(14)(c) The seller is required to maintain records to verify that transactions on which the Prepaid Wireless 9-1-1 Charge was not collected are exempt. The record may be in paper or electronic	§§11-98-1, 11-98-5.3, 40-1-44, 40-2A-7(a)(5),	0
810-6-5-36	Prepaid Wireless 9-1-1 Charge	(15) The Prepaid Wireless 9-1-1 Returns require the following information:	§§11-98-1, 11-98-5.3, 40-1-44, 40-2A-7(a)(5),	0
810-6-5-36.01	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	§§40-2A-7(a)(5), 40-23-1(13), 40-23-1(14) 40-	0
810-6-5-36.01	Sales Of Prepaid Wireless Service	(3)(c) The sale of prepaid wireless service that is not evidenced by a physical card constitutes the sale of a prepaid authorization number, including but not limited to, real time downloads, real time reloads, recharges, or other means that may be manually, electronically, or otherwise entered.	§§40-2A-7(a)(5), 40-23-1(13), 40-23-1(14) 40-	0
810-6-5-36.01	Sales Of Prepaid Wireless Service	(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 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
810-6-5-37	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.	§§40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-2	0
810-6-5-37	Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State	(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, 40-23-2	0
810-6-5-37	Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State	(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:	§§40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-2	0
810-6-5-37	Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State	(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, 40-23-2	0
810-6-5-37	Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State	(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, 40-23-2	0
810-6-5-37	Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State	(5)(c) The third and each subsequent violation shall result in a penalty not to exceed one thousand dollars (\$1,000).	§§40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-2	0
810-6-5-37	Procedures For Beer And Wine Distributors Reporting Sales Of Beer And Wine For Resale In This State	(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 informational report and is subject to the same exemption as a retailer making a gift pursuant to §40-23-1(f). (See Rule 810-6-1-.196)	§§40-2A-7(a)(5), 40-23-1(f), 40-23-31, 40-23-2	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-7-1-.01	Tobacco Tax - Administration 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 Damaged Products Might Otherwise Be Disposed Of.	(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 described in Title 40-25-2, as amended, Code of Ala. 1975, are damaged while in the custody of any warehouseman or carrier and such damaged products, or the delivery thereof are refused by 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 made to a licensed wholesaler who has a stamping permit issued by the Department of Revenue under Title 40-40-25-5 and 40-25-1, Code of Ala. 1975. Where such cigarettes and other tobacco 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 accomplished in all such cases in the presence of an examiner or other agent of the State Department of Revenue, who shall make a full report to the Department concerning the same. Otherwise the tax on said products shall be due.	§40-25-10	0
810-7-1-.01	Tobacco Tax - Administration 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 Damaged Products Might Otherwise Be Disposed Of.	(2) In all other instances, the warehouseman or carrier involved must immediately stamp and pay the tobacco tax on such products.	§40-25-10	0
810-7-1-.01	Tobacco Tax - Administration 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 Damaged Products Might Otherwise Be Disposed Of.	(3) In cases where such damaged products are sold by the warehouseman or carrier to a licensed wholesaler as above referred to, then the warehouseman or carrier involved must immediately 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
810-7-1-.03	Tobacco Tax Rules Applicable To National Guard Canteens.	(a) Purchases. All untaxed tobacco products handled by a canteen must be purchased from and delivered by a wholesale tobacco distributor duly qualified with the State Department of Revenue.	§40-25-15(e)	0
810-7-1-.03	Tobacco Tax Rules Applicable To National Guard Canteens.	(b) Sales. Sales of unstamped tobacco products shall be limited to the quantity covered in the 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 must be kept by the canteen. The pink copy of the tax exemption certificate which remains in the	§40-25-15(e)	0
810-7-1-.03	Tobacco Tax Rules Applicable To National Guard Canteens.	(d) Monthly Reports. All canteens shall be required to file a monthly report on or before the 10th 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 copies of the tax exemption certificates issued to the wholesaler at the time of purchase. The 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
810-7-1-.04	Refund For Tobacco Products Destroyed By A	In order for a wholesaler to receive a refund for tobacco products returned to and destroyed by the manufacturer, the following information must be provided to the Department of Revenue:	§§40-2A-7(a)(5), 40-25-10, 40-25-15(e)	0
810-7-1-.04	Refund For Tobacco Products Destroyed By A Manufacturer.	Upon receipt and approval of the required documentation, the department will refund to the wholesaler the value of the applicable tax due on the destroyed tobacco products. If a subsequent audit determines that this refund was issued in error, the wholesaler shall be liable for the applicable tax plus penalties and interest	§§40-2A-7(a)(5), 40-25-10, 40-25-15(e)	0
810-7-1-.05	Tobacco Administration Concerning Manufacturers	Salesmen shall be informed of the illegality of transferring unstamped tobacco between wholesalers and transporting unstamped products in their automobiles. Manufacturers shall be	§§40-2A-7(a)(5), 40-25-10, 40-12-72, 40-12-7	0
810-7-1-.05	Tobacco Administration Concerning Manufacturers And Their Salesmen	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 transporter's permit from the Department of Revenue as per the provisions of §40-25-19, Code of Ala. 1975, before transporting or distributing any tobacco products.	§§40-2A-7(a)(5), 40-25-10, 40-12-72, 40-12-7	0
810-7-1-.07	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
810-7-1-.08	Procedure For Reporting And Payment Of Tobacco Taxes On Tobacco Products Other Than Cigarettes.	(1) The license or privilege tax specified in Code Section 40-25-2 on all tobacco products other than cigarettes shall be paid on all purchases or receipts by any qualified wholesale distributor or 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
810-7-1-.08	Procedure For Reporting And Payment Of Tobacco Taxes On Tobacco Products Other Than Cigarettes.	(2) Payment of the tax due, if any, and a report, on a form prescribed by the Department, shall be 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
810-7-1-.08	Procedure For Reporting And Payment Of Tobacco Taxes On Tobacco Products Other Than Cigarettes.	(3) Payments may be by cash, check, electronic funds transfer (subject to the electronic funds transfer provisions), or any other legal tender.	§§40-2A-7(a)(5), 40-25-1, 40-25-2(a), 40-25-2	0
810-7-1-.08	Procedure For Reporting And Payment Of Tobacco Taxes On Tobacco Products Other Than Cigarettes.	(4) The full amount of tax due shall be paid to the State Department of Revenue in the manner and time allowed above without any discount or offset being allowed, except for tobacco 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-7-1-.08	Procedure For Reporting And Payment Of Tobacco Taxes On Tobacco Products Other Than Cigarettes.	(5) Qualified wholesalers whose tobacco products are returned to the manufacturer or destroyed 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 tax report only in the month in which proper documentation is received from the manufacturer. 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 manufacturer, and such other documentation as the Department of Revenue may require.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2	0
810-7-1-.08	Procedure For Reporting And Payment Of Tobacco Taxes On Tobacco Products Other Than Cigarettes.	(7) Every manufacturer, distributor, and importer shall file with the Department of Revenue a report concerning all sales, releases and deliveries of tobacco products to qualified wholesalers 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 each month showing all shipments of tobacco products from a point outside this state into this state during the preceding calendar month.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2	0
810-7-1-.08	Procedure For Reporting And Payment Of Tobacco Taxes On Tobacco Products Other Than Cigarettes.	(7)(a) The report required from manufacturers, distributors or importers shall 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
810-7-1-.08	Procedure For Reporting And Payment Of Tobacco Taxes On Tobacco Products Other Than Cigarettes.	(7)(b) Each manufacturer, distributor or importer shall 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
810-7-1-.08	Procedure For Reporting And Payment Of Tobacco Taxes On Tobacco Products Other Than Cigarettes.	(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 following exceptions:	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2	0
810-7-1-.08	Procedure For Reporting And Payment Of Tobacco Taxes On Tobacco Products Other Than Cigarettes.	(8)(a) The tax prescribed by a county shall be paid on all sales of tobacco products other than cigarettes by any qualified wholesaler or retailer or any other person, firm, corporation, club or 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
810-7-1-.08	Procedure For Reporting And Payment Of Tobacco Taxes On Tobacco Products Other Than Cigarettes.	(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 memorandum initiated by the qualified wholesaler to the purchaser of said products shall be provided.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2	0
810-7-1-.09	Procedure For Reporting And Payment Of County Tobacco Taxes On Cigarettes And Submission Of Tobacco Reports And Registration Requirements	(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 Alabama Department of Revenue, shall be paid on all sales by any qualified wholesale distributor 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
810-7-1-.09	Procedure For Reporting And Payment Of County Tobacco Taxes On Cigarettes And Submission Of Tobacco Reports And Registration Requirements	(2) State-administered county cigarette tax shall be paid by affixing stamps. To obtain state-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 portal. Orders shall be on the cash basis only.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2,	0
810-7-1-.09	Procedure For Reporting And Payment Of County Tobacco Taxes On Cigarettes And Submission Of Tobacco Reports And Registration Requirements	(4) A report, on a form prescribed by the Department, shall be filed with the Department on or before the twentieth (20th) day of each calendar month showing all sales of cigarettes into said 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 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 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
810-7-1-.09	Procedure For Reporting And Payment Of County Tobacco Taxes On Cigarettes And Submission Of Tobacco Reports And Registration Requirements	(5) The full amount of tax due and the required report shall be paid and filed with the Alabama 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. Insufficient tax payments or reports not timely filed shall result in the loss of discount previously allowed and imposition of applicable penalties and interest.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2,	0
810-7-1-.09	Procedure For Reporting And Payment Of County Tobacco Taxes On Cigarettes And Submission Of Tobacco Reports And Registration Requirements	(6) Qualified wholesalers whose tobacco products are returned to the manufacturer, or destroyed 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 to substantiate refunds: an original affidavit from the manufacturer, a credit memorandum, an 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 other documentation as the Department of Revenue may require.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2,	0
810-7-1-.09	Procedure For Reporting And Payment Of County Tobacco Taxes On Cigarettes And Submission Of Tobacco Reports And Registration Requirements	(8) Every manufacturer, distributor (including a delivery seller), and importer shall file with the Alabama Department of Revenue reports concerning all sales, releases, and deliveries of 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 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 tobacco and ENDS products from a point outside this state into this state during the preceding calendar month.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2,	0
810-7-1-.09	Procedure For Reporting And Payment Of County Tobacco Taxes On Cigarettes And Submission Of Tobacco Reports And Registration Requirements	(8)(a) Entities required to file a monthly manufacturer's report shall 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
810-7-1-.09	Procedure For Reporting And Payment Of County Tobacco Taxes On Cigarettes And Submission Of Tobacco Reports And Registration Requirements	(8)(b) Entities required to file a monthly Jenkins Act report shall 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
810-7-1-.09	Procedure For Reporting And Payment Of County Tobacco Taxes On Cigarettes And Submission Of Tobacco Reports And Registration Requirements	(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 and every shipment of cigarettes, smokeless tobacco, or ENDS made during the previous calendar month.	§§40-2A-7(a)(5),40-25-1, 40-25-2(a), 40-25-2,	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-7-1-.09	Procedure For Reporting And Payment Of County Tobacco Taxes On Cigarettes And Submission Of Tobacco Reports And Registration Requirements	(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 paper form or electronically.	§§40-2A-7(a)(5), 40-25-1, 40-25-2(a), 40-25-2,	0
810-7-1-.09	Procedure For Reporting And Payment Of County Tobacco Taxes On Cigarettes And Submission Of Tobacco Reports And Registration Requirements	(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 Indian country of an Indian tribe taxing the sale or use of cigarettes or smokeless tobacco, or who 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 located outside the State of Alabama. The information included on the registration document 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
810-7-1-.10	Procedure Pertaining To The Exemption Of Certain Organizations From State Tobacco And Playing Card Taxes	(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 of Revenue by the qualified permitted distributor and not by the consumer, those organizations 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 organization on a quarterly basis.	§40-9-12	0
810-7-1-.10	Procedure Pertaining To The Exemption Of Certain Organizations From State Tobacco And Playing Card Taxes	(2) Request for such refund shall be made on forms furnished by the Department of Revenue, properly attested to, and containing such information as the Department may deem necessary. Said information shall include but not be limited to the following:	§40-9-12	0
810-7-1-.11	Procedures Pertaining To The Escrow Provisions And Tobacco Master Settlement Agreement Complementary Legislation Concerning Tobacco Manufacturers	(2) In addition to information currently reported, each qualified wholesaler; distributor; retailer; manufacturer; delivery seller (as defined by the PACT Act which amended the Jenkins Act) who 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 service where the seller is not in the buyer's physical presence; or any other person; firm; corporation; club or association selling, receiving, distributing, storing or using tobacco products in the State of Alabama shall report the excise tax on cigarettes and roll-your-own tobacco.	§§40-2A-7(a)(5), 6-12-2(10), 6-12A-5(d), 6-12-	0
810-7-1-.11	Procedures Pertaining To The Escrow Provisions And Tobacco Master Settlement Agreement Complementary Legislation Concerning Tobacco Manufacturers	(3) The wholesaler, distributor, retailer, manufacturer, delivery seller, etc. shall report the 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
810-7-1-.11	Procedures Pertaining To The Escrow Provisions And Tobacco Master Settlement Agreement Complementary Legislation Concerning Tobacco Manufacturers	(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 excise tax is paid by monthly report. The term "cigarette" includes roll-your-own tobacco. Roll-your-own is any tobacco which, because of its appearance, type, packaging or labeling is suitable 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
810-7-1-.11	Procedures Pertaining To The Escrow Provisions And Tobacco Master Settlement Agreement Complementary Legislation Concerning Tobacco Manufacturers	(3)(f) The conversion of roll-your-own tobacco ounces to cigarettes. For the purpose of computing roll-your-own tobacco to units sold, the tobacco must be converted to individual cigarettes by	§§40-2A-7(a)(5), 6-12-2(10), 6-12A-5(d), 6-12-	0
810-7-1-.11	Procedures Pertaining To The Escrow Provisions And Tobacco Master Settlement Agreement Complementary Legislation Concerning Tobacco Manufacturers	(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 met:	§§40-2A-7(a)(5), 6-12-2(10), 6-12A-5(d), 6-12-	0
810-7-1-.11	Procedures Pertaining To The Escrow Provisions And Tobacco Master Settlement Agreement Complementary Legislation Concerning Tobacco Manufacturers	(4)(a)(1) The institution must not be affiliated with any tobacco product manufacturer.	§§40-2A-7(a)(5), 6-12-2(10), 6-12A-5(d), 6-12-	0
810-7-1-.11	Procedures Pertaining To The Escrow Provisions And Tobacco Master Settlement Agreement Complementary Legislation Concerning Tobacco Manufacturers	(4)(a)(2) The institution must have assets of at least one billion dollars.	§§40-2A-7(a)(5), 6-12-2(10), 6-12A-5(d), 6-12-	0
810-7-1-.11	Procedures Pertaining To The Escrow Provisions And Tobacco Master Settlement Agreement Complementary Legislation Concerning Tobacco Manufacturers	(4)(a)(3) The escrow arrangement must require that the financial institution hold the escrowed 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
810-7-1-.11	Procedures Pertaining To The Escrow Provisions And Tobacco Master Settlement Agreement Complementary Legislation Concerning Tobacco Manufacturers	(4)(a)(4) The tobacco products manufacturer may 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
810-7-1-.11	Procedures Pertaining To The Escrow Provisions And Tobacco Master Settlement Agreement Complementary Legislation Concerning Tobacco Manufacturers	(4)(b) Certify to the Commissioner of the Department of Revenue by April 30 of each year or no 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
810-7-1-.13	Procedures For Taxing Snuff, Moist Snuff (Roll Snuff) And Smokeless Tobacco (Tobacco Similar In Composition To Snuff).	(1) Effective upon the adoption of this revenue rule, the following terms shall be defined as follows:	§§40-2A-7(a)(5), 40-25-2, and applicable Cou	0
810-7-1-.13	Procedures For Taxing Snuff, Moist Snuff (Roll Snuff) And Smokeless Tobacco (Tobacco Similar In Composition To Snuff).	(1)(a) The term "smokeless tobacco" refers to any tobacco products not intended to be smoked. 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
810-7-1-.13	Procedures For Taxing Snuff, Moist Snuff (Roll Snuff) And Smokeless Tobacco (Tobacco Similar In Composition To Snuff).	(1)(b) The term "snuff," means any finely cut, ground, or powdered tobacco that is not intended 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 makeup to snuff shall be taxed at the rates applicable to snuff.	§§40-2A-7(a)(5), 40-25-2, and applicable Cou	0
810-7-1-.13	Procedures For Taxing Snuff, Moist Snuff (Roll Snuff) And Smokeless Tobacco (Tobacco Similar In Composition To Snuff).	(3) State-administered county tobacco taxes on products classified as snuff shall be calculated according to the snuff tax rates levied by each county Act.	§§40-2A-7(a)(5), 40-25-2, and applicable Cou	0
810-7-1-.14	Tobacco Product Manufacturers Certificate Of Compliance.	(1) As used in this rule, the following terms shall have these meanings:	§§6-12A-7, 40-2A-7(a)(5)	0
810-7-1-.14	Tobacco Product Manufacturers Certificate Of Compliance.	(2) Any tobacco product manufacturer that sells or intends to sell cigarettes within the state of Alabama, whether directly or through any distributor, retailer, or similar intermediary must file a Tobacco Product Manufacturers Certificate (TPM Certificate) on the forms prescribed, with the 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 12, Code of Ala. 1975.	§§6-12A-7, 40-2A-7(a)(5)	0
810-7-1-.14	Tobacco Product Manufacturers Certificate Of Compliance.	(3) In 2003 only, the TPM Certificate must be received on or before September 15, 2003. In future years, the TPM Certificate must be received on or before April 30th for the previous sales year.	§§6-12A-7, 40-2A-7(a)(5)	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-7-1-.14	Tobacco Product Manufacturers Certificate Of Compliance.	(4) On the TPM Certificate, the Manufacturer's identification must include the name, address, telephone number, fax number and electronic mail address. The Manufacturer must also identify 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, retailer, or similar intermediary, and seeks to have included in the Directory. Only the brands identified may be included in the Directory.	§§6-12A-7, 40-2A-7(a)(5)	0
810-7-1-.14	Tobacco Product Manufacturers Certificate Of Compliance.	(5) A Participating Manufacturer shall include a list of its Brand Families on the TPM Certificate. The Participating Manufacturer shall update such list thirty calendar days prior to any addition to or modification of its Brand Families by executing and delivering a supplemental certification to the Department.	§§6-12A-7, 40-2A-7(a)(5)	0
810-7-1-.14	Tobacco Product Manufacturers Certificate Of Compliance.	(6) A Nonparticipating Manufacturer shall include in its TPM Certificate:	§§6-12A-7, 40-2A-7(a)(5)	0
810-7-1-.14	Tobacco Product Manufacturers Certificate Of Compliance.	(6)(iv) identifying by name and address any other manufacturer of such Brand Families in the 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 delivering a supplemental certification to the Department.	§§6-12A-7, 40-2A-7(a)(5)	0
810-7-1-.14	Tobacco Product Manufacturers Certificate Of Compliance.	(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 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 (ii) the amount and date of any withdrawal or transfer of funds the Nonparticipating Manufacturer made at any time from such fund or from any other Qualified Escrow Fund.	§§6-12A-7, 40-2A-7(a)(5)	0
810-7-1-.14	Tobacco Product Manufacturers Certificate Of Compliance.	(8) The person executing the TPM Certificate must be an authorized representative for the Tobacco Product Manufacturer. The authorized representative's name and title must be printed and the TPM Certificate must be executed in the presence of an authorized notary.	§§6-12A-7, 40-2A-7(a)(5)	0
810-7-1-.15	Directory Of Cigarettes Approved For Stamping And Sale In Alabama.	(1) In accordance with the provisions of the Tobacco Master Settlement Complementary Legislation Act, the Commissioner shall compile and make available for public inspection a 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)	0
810-7-1-.15	Directory Of Cigarettes Approved For Stamping And Sale In Alabama.	(2) The Commissioner shall not include or retain in the directory the name or brand families of any nonparticipating manufacturer that fails or has failed to provide the required certification or 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
810-7-1-.15	Directory Of Cigarettes Approved For Stamping And Sale In Alabama.	(3) The Commissioner may 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
810-7-1-.15	Directory Of Cigarettes Approved For Stamping And Sale In Alabama.	(4) Neither a tobacco product manufacturer nor a brand family shall 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
810-7-1-.15	Directory Of Cigarettes Approved For Stamping And Sale In Alabama.	(5) The Commissioner shall update the directory as necessary in order to correct mistakes and to 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)	0
810-7-1-.15	Directory Of Cigarettes Approved For Stamping And Sale In Alabama.	(6) The Commissioner shall transmit by E-mail or other practicable means to each wholesaler, 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 shall have 30 days from receipt of notice from the Department regarding the change in the 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)	0
810-7-1-.15	Directory Of Cigarettes Approved For Stamping And Sale In Alabama.	(7) The burden of proof shall be on the tobacco product manufacturer to establish that it or a particular brand family is entitled to be listed in the directory.	§§6-12A-3, 6-12A-7(d), 40-2A-7(a)(5)	0
810-7-1-.16	Updates And Changes To The Directory Of Cigarettes Approved For Stamping And Sale And Appeals Therefrom	(1) Upon a determination that a manufacturer or brand family should not be listed in or removed from the Directory of Cigarettes Approved for Stamping and Sale, the manufacturer who 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 to list or to remove the manufacturer or brand family.	§§6-12A-7, 40-2A-7(a)(5)	0
810-7-1-.16	Updates And Changes To The Directory Of Cigarettes	(2) Each wholesaler, stamping agent or other distributor which is permitted or registered with the Department shall be sent notice of any addition to or removal from the directory, in accordance	§§6-12A-7, 40-2A-7(a)(5)	0
810-7-1-.16	Updates And Changes To The Directory Of Cigarettes Approved For Stamping And Sale And Appeals Therefrom	(3) Tobacco product brand families which are facing impending deletion from the directory may 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 distributor has a valid electronic mail address on file. Neither the refusal or other failure of the 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 alternate means, will extend the period for sale of a delisted brand family.	§§6-12A-7, 40-2A-7(a)(5)	0
810-7-1-.16	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
810-7-1-.16	Updates And Changes To The Directory Of Cigarettes 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
810-7-1-.16	Updates And Changes To The Directory Of Cigarettes	(4)(b) If a petition for review is timely filed, the Department shall, upon written request of the manufacturer or if the Department otherwise deems it necessary, schedule a conference with the	§§6-12A-7, 40-2A-7(a)(5)	0
810-7-1-.16	Updates And Changes To The Directory Of Cigarettes Approved For Stamping And Sale And Appeals Therefrom	(5) Upon review of the manufacturer's petition, the determination to exclude or remove a manufacturer or brand family from the directory may be rescinded provided the specific 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 paragraph (2), above, of this rule, has been provided to wholesalers, stamping agents, or other distributors, then notice of the rescission will be provided in a like manner.	§§6-12A-7, 40-2A-7(a)(5)	0
810-7-1-.16	Updates And Changes To The Directory Of Cigarettes	(6) If a requested review of a manufacturer's petition has not occurred prior to the last sales date stated in the notice to wholesalers, stamping agents and other distributors, the determination to	§§6-12A-7, 40-2A-7(a)(5)	0
810-7-1-.16	Updates And Changes To The Directory Of Cigarettes Approved For Stamping And Sale And Appeals Therefrom	(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 other reasons for the determination not to list or to remove the manufacturer or brand family are determined to be cured, the affected manufacturer or brand family will be returned to the 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-7-1-.16	Updates And Changes To The Directory Of Cigarettes	(8) If after review of a petition, a final determination is made to exclude or remove a manufacturer or brand family, the manufacturer will be so notified along with the specific violations or	§§6-12A-7, 40-2A-7(a)(5)	0
810-7-1-.17	Quarterly Certifications And Escrow Deposits.	(1) To promote compliance with Title 6, Chapter 12A, the Commissioner may require 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 intervals during the year in which the sales covered by such payments are made. This rule applies to nonparticipating manufacturers who meet any of the following criteria:	§§6-12A-3, 6-12A-7(d), 40-2A-7(a)(5)	0
810-7-1-.17	Quarterly Certifications And Escrow Deposits.	(1)(f) Other Reasonable Cause. In addition to the reasons specified above, the Commissioner may 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
810-7-1-.17	Quarterly Certifications And Escrow Deposits.	(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 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 year.	§§6-12A-3, 6-12A-7(d), 40-2A-7(a)(5)	0
810-7-1-.17	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
810-7-1-.18	Disclosures Of Information	(1) Section 6-12A-5(a), Code of Ala. 1975, requires all tobacco wholesalers and distributors to file, 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 the Commissioner for a period of five years.	§§6-12A-5, 6-12A-7(d), 40-2A-7(a)(5)	0
810-7-1-.18	Disclosures Of Information	(2) This information shall be reported on form TOB:SCH D, otherwise known as Schedule D, to the 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
810-7-1-.18	Disclosures Of Information	(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, the Department is authorized to disclose to the non-participating manufacturer the quarterly or annual compilation by individual wholesaler or distributor.	§§6-12A-5, 6-12A-7(d), 40-2A-7(a)(5)	0
810-7-1-.19	Local Government Rate Notification Requirements For Tobacco Tax.	(1) Pursuant to §40-25-2(f), Code of Ala. 1975, no municipality or county can enact an additional local tax or license fee after May 18, 2004 on the sale of cigarettes or other tobacco products. A municipality or county may only increase a tobacco tax levy if the municipality or county did not 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
810-7-1-.19	Local Government Rate Notification Requirements For Tobacco Tax.	(1) 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
810-7-1-.19	Local Government Rate Notification Requirements For Tobacco Tax.	(2)(a) Every municipality or county ("locality") levying a tobacco tax or amending an existing 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 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
810-7-1-.19	Local Government Rate Notification Requirements For Tobacco Tax.	(2)(b) Proper notification, as provided in paragraph (a), must 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
810-7-1-.19	Local Government Rate 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
810-7-1-.19	Local Government Rate Notification Requirements For Tobacco Tax.	(3)(b) Any corrections to the rates listed on the tax levy return confirmation must be submitted to 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. Unless notification of corrections is provided in accordance with this paragraph, the rates and corresponding effective dates listed on the tax levy return confirmation and thereafter published by the department will be considered correct.	§§40-2A-7(a)(5), 40-25-2(f), 11-51-210	0
810-7-1-.19	Local Government Rate Notification Requirements For Tobacco Tax.	(5) Hold Harmless and Rate Responsibility. Failure of the locality to properly notify the department, pursuant to this rule, or failure by the department to provide proper publication of a rate change shall not invalidate the levy of the tax.	§§40-2A-7(a)(5), 40-25-2(f), 11-51-210	0
810-7-1-.20	Procedures For Reporting And Remitting Solid Waste	(1)(a) One dollar (\$1) per ton for all waste disposed of in a municipal solid waste landfill, regulated 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
810-7-1-.20	Procedures For Reporting And Remitting Solid Waste Disposal Fees.	(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 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
810-7-1-.20	Procedures For Reporting And Remitting Solid Waste	(2) All owners and operators collecting the solid waste fee may retain four percent (4%) of the total solid waste fees collected at their facilities as an administrative collection allowance. Private	§§40-2A-7(a)(5), 22-27-17(g)	0
810-7-1-.20	Procedures For Reporting And Remitting Solid Waste Disposal Fees.	(3) The operators of permitted solid waste disposal facilities shall collect the above disposal fees on generators of all waste delivered to the solid waste facilities. On a quarterly basis no later than the 20th day of January, April, July, and October, the operators shall remit the disposal fees 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 form does not relieve the owner or operator from the obligation of making a report on or before the due date.	§§40-2A-7(a)(5), 22-27-17(g)	0
810-7-1-.20	Procedures For Reporting And Remitting Solid Waste	(4)(d) Scrap tire processors who receive and process scrap tires and who are permitted by or registered with the department as provided in rules promulgated by the department, except that	§§40-2A-7(a)(5), 22-27-17(g)	0
810-7-1-.22	Procedures Pertaining To Manufacturers Of Tobacco Products Relating To Commercial Cigarette-Making Or Rolling Machines.	(1) 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 for use to others, in this state, shall be considered a manufacturer of tobacco products. These 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 cigarettes or facilitates the making of cigarettes by or for others with the use of said machine. 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)	0
810-7-1-.26	Procedures For Reporting Sales Of Tobacco Products	(1) Pursuant to §40-25-16.1, Code of Ala. 1975, each wholesaler, jobber, semijobber, registered 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
810-7-1-.26	Procedures For Reporting Sales Of Tobacco Products For Resale In This State.	(2) The report shall include, but shall not be limited to:	§§40-2A-7(a)(5), 40-23-260, 40-25-16.1; Title	0
810-7-1-.26	Procedures For Reporting	(3) The report shall 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-7-1-26	Procedures For Reporting Sales Of Tobacco Products For Resale In This State.	(4) If Failure to timely file the report shall result in the levy of penalties according to the provisions of §40-2A-11(a), Code of Ala. 1975.	§§40-2A-7(a)(5), 40-23-260, 40-25-16.1; Title	0
810-7-1-26	Procedures For Reporting	(6) This report shall be filed electronically according to Revenue Rule 810-7-1-25.	§§40-2A-7(a)(5), 40-23-260, 40-25-16.1; Title	0
810-7-1-26	Procedures For Reporting Sales Of Tobacco Products For Resale In This State.	(7) Persons who fail to file this report, as required, may be subject to the revocation of their tobacco stamping permit or registration in accordance with the provisions of §40-2A-8, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-23-260, 40-25-16.1; Title	0
810-7-1-26	Procedures For Reporting	(8)(a) First violation – The first violation shall result in a written notice from the department	§§40-2A-7(a)(5), 40-23-260, 40-25-16.1; Title	0
810-7-1-26	Procedures For Reporting Sales Of Tobacco Products For Resale In This State.	(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 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), 40-23-260, 40-25-16.1; Title	0
810-7-1-26	Procedures For Reporting	(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	0
810-7-1-27	Non-Participating Manufacturer's Bond (Including Importers, If Applicable).	(1) Pursuant to Act No. 2014-341, which amends Title 6, Chapters 12 and 12A, Code of Ala. 1975, 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 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
810-7-1-27	Non-Participating Manufacturer's Bond (Including Importers, If Applicable).	(2) The bond must be a good and sufficient bond executed by a surety company licensed and 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.	§§40-2A-7(a)(5), 6-12A-3, 6-12A-5 and 6-12A-	0
810-7-1-27	Non-Participating Manufacturer's Bond (Including Importers, If Applicable).	(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 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
810-7-1-27	Non-Participating Manufacturer's Bond (Including Importers, If Applicable).	(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 importer, if applicable) and its brand families being included in Alabama's Directory of Cigarettes 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
810-7-1-27	Non-Participating Manufacturer's Bond (Including Importers, If 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
810-7-1-27	Non-Participating Manufacturer's Bond (Including Importers, If Applicable).	(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 importer, if applicable) name and brand(s) not being included in, or deleted from, Alabama's Directory of Cigarettes Approved for Stamping and Sale.	§§40-2A-7(a)(5), 6-12A-3, 6-12A-5 and 6-12A-	0
810-7-1-27	Non-Participating Manufacturer's Bond (Including Importers, If Applicable).	(7) If a non-participating manufacturer that posted a bond has failed to make or have made on its behalf deposits equal to the full amount owed for a quarter within 15 days following the due date 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 applicable penalties or other charges allowable by law.	§§40-2A-7(a)(5), 6-12A-3, 6-12A-5 and 6-12A-	0
810-7-1-27	Non-Participating Manufacturer's Bond (Including Importers, If Applicable).	(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-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 (b) of Section 6-12-3.	§§40-2A-7(a)(5), 6-12A-3, 6-12A-5 and 6-12A-	0
810-7-1-27	Non-Participating Manufacturer's Bond (Including Importers, If Applicable).	(9) The bond executed by the surety company on behalf of the non-participating manufacturer (or importer, if applicable) shall provide the following information:	§§40-2A-7(a)(5), 6-12A-3, 6-12A-5 and 6-12A-	0
810-7-1-27	Non-Participating Manufacturer's Bond (Including Importers, If Applicable).	(9)(b) The company name on the bond must 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
810-7-1-27	Non-Participating Manufacturer's Bond (Including Importers, If Applicable).	(9)(f) The bond must be accompanied by an original power of attorney, indicating that the agent is 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
810-7-1-27	Non-Participating Manufacturer's Bond (Including Importers, If Applicable).	(9)(g) The bond and power of attorney must have the same issue date.	§§40-2A-7(a)(5), 6-12A-3, 6-12A-5 and 6-12A-	0
810-7-1-28	Wholesaler's And Distributor's Schedule D Reporting Of Cigarette Sales To Federally-Recognized Indian Tribes Relating To The Escrow Provisions And MSA Complementary Legislation.	(1) Act 2014-341 amends the tobacco escrow provisions and Master Settlement Agreement 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 tobacco product manufacturer, whether directly or through a distributor, retailer, or similar 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, this term specifically includes the following cigarettes, provided such cigarettes were not sold in a transaction that is exempted from Alabama taxation by federal statute or constitution:	§§40-2A-7(a)(5), 6-12-2	0
810-7-1-28	Wholesaler's And Distributor's Schedule D Reporting Of Cigarette Sales To Federally-Recognized Indian Tribes Relating To The Escrow Provisions And MSA Complementary Legislation.	(3) Solely for purposes of determining the amount of escrow required to be deposited by a Non-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-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 a reduction in the amount of escrow required to be deposited by the Non-Participating 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 reduction is applicable only for sales made to documented tribal members of the federally-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
810-7-1-28	Wholesaler's And Distributor's Schedule D Reporting Of Cigarette Sales To Federally-Recognized Indian Tribes Relating To The Escrow Provisions And MSA Complementary Legislation.	(5) Documentation must be maintained by the applicable Indian Tribe and/or Non-Participating Manufacturer to substantiate the credit or reductions and provided to the Department upon request; otherwise, the credit will be disallowed by the Department.	§§40-2A-7(a)(5), 6-12-2	0

PHASE I ADMINISTRATIVE RULE INVENTORY
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DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-7-1-29	Procedures For Retail Dealers And Semijobbers Providing Electronic Duplicate Invoices For Tobacco Products Purchased From Without The State.	(1) Pursuant to Section 40-25-7, Code of Ala. 1975, any retail dealer or semijobber purchasing or receiving tobacco products from without this state, shall within 12 hours of receipt of such 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
810-7-1-29	Procedures For Retail Dealers And Semijobbers Providing Electronic Duplicate Invoices For Tobacco Products Purchased From Without The State.	(2) The duplicate invoice must 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
810-7-1-29	Procedures For Retail Dealers And Semijobbers Providing Electronic Duplicate Invoices For Tobacco Products Purchased From Without The State.	(3) The duplicate invoice must contain at a minimum the name of the person or firm from whom or through whom such purchases were received and the kinds and quantities of tobacco products.	§§40-2A-7(a)(5), 40-25-7	0
810-7-1-29	Procedures For Retail Dealers And Semijobbers Providing Electronic Duplicate Invoices For Tobacco Products Purchased From Without The State.	(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 the Department.	§§40-2A-7(a)(5), 40-25-7	0
810-7-1-29	Procedures For Retail Dealers And Semijobbers Providing Electronic Duplicate Invoices For Tobacco Products Purchased From Without The State.	(6) Invoices for tobacco purchases from Alabama permitted wholesalers in which the permitted 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 Department by the permitted wholesaler.	§§40-2A-7(a)(5), 40-25-7	0
810-7-1-29	Procedures For Retail Dealers And Semijobbers Providing Electronic Duplicate Invoices For Tobacco Products Purchased From Without The State.	(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 than one thousand dollars (\$1,000) nor more than five thousand dollars (\$5,000), to be multiplied by the sum of current violation plus prior violations.	§§40-2A-7(a)(5), 40-25-7	0
810-7-1-30	Suspension Of The Playing Cards Tax	(1) Act 2014-331 was signed into law on April 7, 2014, and became effective on July 1, 2014. In accordance with Section 40-1-49, Code of Ala. 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 each of the previous three fiscal years.	§§40-2A-7(a)(5), 40-1-49	0
810-7-1-30	Suspension Of The Playing Cards Tax	(2)(a) The Department of Revenue is prohibited in suspending the tax in the following cases:	§§40-2A-7(a)(5), 40-1-49	0
810-7-1-30	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
810-7-1-30	Suspension Of The Playing Cards Tax	(3)(b) April 30, 2015, shall be the final date for taxpayers to purchase playing cards tax stamps to be affixed to decks of playing cards.	§§40-2A-7(a)(5), 40-1-49	0
810-7-1-30	Suspension Of The Playing 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
810-7-1-30	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 may do so under the following conditions:	§§40-2A-7(a)(5), 40-1-49	0
810-7-1-30	Suspension Of The Playing Cards Tax	(4)(d) Per the provisions of Section 40-2A-7(c), the refund must be for playing cards stamps obtained directly from the Alabama Department of Revenue within two years from the date of purchase.	§§40-2A-7(a)(5), 40-1-49	0
810-7-1-30	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
810-7-1-31	Procedures For Disposition Of Confiscated Tobacco Products.	(1) Tobacco Products Subject to Confiscation: Tobacco products may be confiscated under the 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
810-7-1-31	Procedures For Disposition Of Confiscated Tobacco Products.	(1)(b) Cigarettes, smoking tobacco, cigars, stogies, cheroots, chewing tobacco, snuff, or other 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 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
810-7-1-31	Procedures For Disposition Of 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
810-7-1-31	Procedures For Disposition Of Confiscated Tobacco Products.	(2) Seizure of Tobacco Products Subject to Forfeiture: The following procedures must be followed in all cases of seizure of tobacco products subject to forfeiture under provisions of Title 40, Chapter 25, Code of Ala. 1975:	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
810-7-1-31	Procedures For Disposition Of Confiscated Tobacco Products.	(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 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
810-7-1-31	Procedures For Disposition Of Confiscated Tobacco Products.	(2)(a)(2) The department shall post a notice of the items confiscated for three weeks on its website describing the articles and stating the time and place and cause of their seizure and 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
810-7-1-31	Procedures For Disposition Of Confiscated Tobacco Products.	(2)(a)(3) Any person claiming the items seized as contraband must file with the department a claim in writing within 30 days from the date of the notice. The claim must state the person's interest in the items seized.	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
810-7-1-31	Procedures For Disposition Of Confiscated Tobacco Products.	(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 goods shall be delivered to the claimant pending the outcome of the case; provided, that the 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 claimant by the department.	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0

PHASE I ADMINISTRATIVE RULE INVENTORY
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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-7-1-.31	Procedures For Disposition Of Confiscated Tobacco Products.	(2)(a)(5) If no claim or bond is given within the time specified, such packages of cigarettes or other tobacco products shall be forfeited without further proceedings.	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
810-7-1-.31	Procedures For Disposition Of Confiscated Tobacco Products.	(2)(a)(6) Unclaimed products for which an appeal has not been received by the department shall be destroyed using means as determined by the department.	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
810-7-1-.31	Procedures For Disposition Of Confiscated Tobacco Products.	(2)(b) Loose Cigarettes. Section 28-11-6, Code of Ala. 1975, prohibits the sale or distribution of cigarettes that are not sold in the original factory-wrapped container. The prohibition also applies 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 subject to confiscation and destruction.	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
810-7-1-.31	Procedures For Disposition Of Confiscated Tobacco Products.	(2)(b)(1) The officer or person making the seizure shall cause a list containing a particular description of the loose cigarettes and/or opened packages of cigarettes seized to be prepared in 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
810-7-1-.31	Procedures For Disposition Of Confiscated Tobacco Products.	(2)(b)(2) The department shall post a notice of the items confiscated for three weeks on its 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
810-7-1-.31	Procedures For Disposition Of Confiscated Tobacco Products.	(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 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
810-7-1-.31	Procedures For Disposition Of 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
810-7-1-.31	Procedures For Disposition Of Confiscated Tobacco Products.	(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. 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 there for sale.	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
810-7-1-.31	Procedures For Disposition Of Confiscated Tobacco Products.	(3) Return of Product. The department may in its discretion return any goods confiscated when it 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 shall be prima facie evidence of intent to evade the tax. All such OTP product, loose cigarettes or 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
810-7-1-.31	Procedures For Disposition Of Confiscated Tobacco Products.	(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 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 pending the results of court action.	§§40-2A-7(a)(5); 28-11-6; Chapter 25 of Title	0
810-7-1-.32	E-Liquid And Alternative	(2)(b) Only those products appearing on the directory may be offered for sale in Alabama. All	§§40-2A-7(a)(5); 28-11-17.1, Chapter 11 of Title	0
810-7-1-.32	E-Liquid And Alternative Nicotine Product Manufacturers Certification.	(3)(a) Initial Certification Application - Beginning March 1, 2022, each manufacturer must 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 result in a denial of the application.	§§40-2A-7(a)(5); 28-11-17.1, Chapter 11 of Title	0
810-7-1-.32	E-Liquid And Alternative	(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 Title	0
810-7-1-.32	E-Liquid And Alternative Nicotine Product Manufacturers Certification.	(3)(c) Expiration of Certification - If the manufacturer's certification expires, the manufacturer 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 the directory.	§§40-2A-7(a)(5); 28-11-17.1, Chapter 11 of Title	0
810-7-1-.32	E-Liquid And Alternative	(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 Title	0
810-7-1-.32	E-Liquid And Alternative Nicotine Product Manufacturers Certification.	(4)(b) Manufacturers that violate any of the provisions of §28-11-17.1, Code of Ala. 1975, may be subject to a five hundred dollar (\$500) fine per offense.	§§40-2A-7(a)(5); 28-11-17.1, Chapter 11 of Title	0
810-8-1-.01	Criteria For Governing Bodies Of Counties And Incorporated Municipalities To Receive Refund Of Motor Fuel Excise Taxes.	(1)(c) A credit card issuer may apply on a quarterly basis for a refund of the motor fuel excise taxes on sales of taxable motor fuel to a licensed exempt entity if the sale occurs at a retail pump 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
810-8-1-.01	Criteria For Governing Bodies Of Counties And Incorporated Municipalities To Receive Refund Of Motor Fuel Excise Taxes.	(2) In order to qualify as a governing body of the county or incorporated municipality, the governing body of the county or incorporated municipality must meet the following requirements:	§§40-2A-7(a)(5); 40-17-323, 40-17-329	0
810-8-1-.01	Criteria For Governing Bodies Of Counties And Incorporated Municipalities To Receive Refund Of Motor Fuel Excise Taxes.	(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 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 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
810-8-1-.02	Application Of Excise Tax On Blendstocks	(5) Any person who engages in business for which a blender's license is required without obtaining a blender's license may be subject to civil penalties in accordance with Section 40-17-351, Code of Ala. 1975.	§§40-2A-7(a)(5); 40-17-322, 40-17-326	0
810-8-1-.03	Local Government Rate Notification Requirements For Gasoline And Diesel Fuel Excise Tax	(1) The department shall publish and maintain a current listing of tax levies for municipal and county gasoline and diesel fuel excise taxes pursuant to §11-51-210, Code of Ala. 1975.	§§11-51-210, 40-2A-7(a)(5)	0
810-8-1-.03	Local Government Rate Notification Requirements For Gasoline And Diesel Fuel Excise Tax	(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 department at least sixty (60) days before the requested effective date of the tax levy or amendment. The notification must include the following to be considered proper notification to the department:	§§11-51-210, 40-2A-7(a)(5)	0
810-8-1-.03	Local Government Rate Notification Requirements For Gasoline And Diesel Fuel Excise Tax	(2)(b) Proper notification, as provided in paragraph (a), must be submitted to the department's Motor Fuels Section by either of the following methods:	§§11-51-210, 40-2A-7(a)(5)	0
810-8-1-.03	Local Government Rate Notification Requirements For Gasoline And Diesel Fuel Excise Tax	(2)(c) The date of receipt of the notice by the department (the "received date") shall be determined as follows:	§§11-51-210, 40-2A-7(a)(5)	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-8-1-.03	Local Government Rate Notification Requirements For Gasoline And Diesel Fuel Excise Tax	(3)(b) Any corrections to the rates listed on the tax levy return confirmation must be submitted to 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. Unless notification of corrections is provided in accordance with this paragraph, the rates and corresponding effective dates listed on the tax levy return confirmation and thereafter published by the department will be considered correct.	§§11-51-210, 40-2A-7(a)(5)	0
810-8-1-.03	Local Government Rate Notification Requirements For Gasoline And Diesel Fuel Excise Tax	(5) Hold Harmless and Rate Responsibility. Failure of the locality to properly notify the department, pursuant to this rule, or failure by the department to provide proper publication of a 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
810-8-1-.04	Sales Of Motor Fuel In The Bulk Transfer/Terminal System.	(1) In accordance with Section 40-17-326(c), Code of Ala. 1975, tax is imposed on the sale or 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, 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 transfer/terminal system provided all operators are licensed and registered as required by the Internal Revenue Service.	§§40-2A-7(a)(5), 40-17-322, 40-17-323, 40-17-326	0
810-8-1-.05	Flash Sales At The Terminal Allowed Under Specific Conditions	(1) Flash sales occur when motor fuel is removed via tank truck or rail car from the terminal rack, when the position holder in the terminal sells to an entity that in turn, simultaneously sells the 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
810-8-1-.05	Flash Sales At The Terminal Allowed Under Specific Conditions	(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 supplier (position holder) is not licensed to remit the excise tax to the destination state or the destination state does not permit the supplier (position holder) to charge the destination state tax, the Alabama excise tax will apply and the licensed exporter is responsible for applying for a refund and providing the necessary documentation.	§§40-2A-7(a)(5), 40-17-326	0
810-8-1-.11	Refund Policy Pertaining To The Exemption Of Certain Organizations From State Gasoline And Diesel Fuel Excise Taxes.	(1) With respect to gasoline and diesel fuel excise taxes required by law to be added to the price of the gasoline and diesel fuel, those organizations specifically exempt from such taxes, excluding 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 40-17-326	0
810-8-1-.11	Refund Policy Pertaining To The Exemption Of Certain Organizations From State Gasoline And Diesel Fuel Excise Taxes.	(2) Request for such refund must be made on forms furnished by the department, properly attested to, along with a copy of the original purchase invoices and any other information that the department may deem necessary. The purchase invoice must show the following:	§§40-2A-7(a)(5), 40-17-322, 40-17-323, and 40-17-326	0
810-8-1-.12	Alabama Scrap Tire Environmental Fee Application And Filing Procedure.	(1) Section 22-40A-14, Code of Ala, 1975, requires that a scrap tire environmental fee of \$1 per tire shall 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
810-8-1-.12	Alabama Scrap Tire Environmental Fee Application And Filing Procedure.	(2) The term "tire dealer" as used in this rule shall mean any person engaged in the sale of tires to the consumer whether or not mounted on a rim or wheel.	§§22-40A-14, 40-2A-7(a)(5)	0
810-8-1-.12	Alabama Scrap Tire Environmental Fee Application And Filing Procedure.	(3) The tire dealer shall file with the Department of Revenue for a scrap tire environmental fee account number on a form provided by the department. The form shall require the following:	§§22-40A-14, 40-2A-7(a)(5)	0
810-8-1-.12	Alabama Scrap Tire Environmental Fee Application And Filing Procedure.	(4) Upon receipt of the application from the tire dealer, the department shall assign an account 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.	§§22-40A-14, 40-2A-7(a)(5)	0
810-8-1-.12	Alabama Scrap Tire Environmental Fee Application And Filing Procedure.	(5) Every tire dealer is required to file a report each month on forms provided by the department. A report must be filed with the department even if no fee is due. The report is due on or before 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 accompanied by a remittance payable to the "State of Alabama" for the amount of the fee shown 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
810-8-1-.13	Miscellaneous Refund Provisions	(1)(c) End users who paid the gasoline fuel excise tax on gasoline blendstocks not used in the manufacture of gasoline or motor fuel may 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
810-8-1-.13	Miscellaneous Refund Provisions	(1)(d) Any person or business licensed with the department in the sale of motor fuel that paid the 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 prescribed by the department.	§§40-2A-7(a)(5), 40-17-323 and 40-17-329(d)	0
810-8-1-.13	Miscellaneous Refund Provisions	(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 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 licensed supplier and requested on forms prescribed by the department.	§§40-2A-7(a)(5), 40-17-323 and 40-17-329(d)	0
810-8-1-.13	Miscellaneous Refund Provisions	(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 petition must be filed on either the quarterly or monthly basis as stated in the refund provisions and cannot include any other period.	§§40-2A-7(a)(5), 40-17-323 and 40-17-329(d)	0
810-8-1-.14	Loss Of Taxable Fuel Petition For Refund For Losses And Contamination Of Motor Fuel	(1)(d) Any person or business licensed with the department in the sale of motor fuel may petition for a refund of state excise taxes paid on fuel that is lost or destroyed as a direct result of a 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
810-8-1-.14	Loss Of Taxable Fuel Petition For Refund For Losses And Contamination Of Motor Fuel	(2) Copies of insurance reports or any other documentation as required by the department to substantiate the claim must be attached to the petition.	§§40-2A-7(a)(5), 40-17-323 and 40-17-329(j)	0
810-8-1-.17	Dyed Diesel Fuel For A Motor Vehicle Used Exclusively "Off The Highway".	(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 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-8-1-.17	Dyed Diesel Fuel For A Motor Vehicle Used Exclusively "Off The Highway".	(9) Any user claiming exemption from excise tax for "off the highway" use must 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
810-8-1-.17	Dyed Diesel Fuel For A Motor Vehicle Used Exclusively "Off The Highway".	(10) Adequate records substantiating exclusive "off the highway" use must contain the following documentation:	§§40-2A-7(a)(5), 40-17-323, 40-17-221(b)	0
810-8-1-.21.01	Refund Of Diesel Fuel Excise Tax For Off-Road Use.	(1) With respect to diesel fuel tax which is required to be added to the price of undyed diesel fuel, used in designated off-road equipment, the taxpayer must pay the appropriate tax at time of purchase and the amount of the tax will be refunded to the taxpayers on a quarterly basis.	§§40-2A-7(a)(5), 40-17-323, 40-17-329, 40-17-221(b)	0
810-8-1-.21.01	Refund Of Diesel Fuel Excise Tax For Off-Road Use.	(3) Request for refund shall be made on forms prescribed by the department, properly attested to 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.	§§40-2A-7(a)(5), 40-17-323, 40-17-329, 40-17-221(b)	0
810-8-1-.21.01	Refund Of Diesel Fuel Excise Tax For Off-Road Use.	(4) The purchase invoice must show the following:	§§40-2A-7(a)(5), 40-17-323, 40-17-329, 40-17-221(b)	0
810-8-1-.21.01	Refund Of Diesel Fuel Excise Tax For Off-Road Use.	(5) The claimant must maintain a daily withdrawal log of all undyed motor fuel for off-road use. This log should include:	§§40-2A-7(a)(5), 40-17-323, 40-17-329, 40-17-221(b)	0
810-8-1-.22	Exemptions Pertaining To The Additional Excise Tax On Lubricating Oil	(1)(e)(3) Sales claimed by the permit holder as being made to a governing body of a county or incorporated municipality for highway use must be supported by invoice or other documents 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 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), 40-17-221(b)	0
810-8-1-.22	Exemptions Pertaining To The Additional Excise Tax On Lubricating Oil	(1)(f) Used in off-road vehicles which presently do not require 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), 40-17-221(b)	0
810-8-1-.23	Exempt Entity Petition For Refund For Tax-Paid Gasoline And Undyed Diesel Fuel	(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 prescribed by the department. The petition for refund must be filed on a quarterly basis with a separate petition for each quarter and cannot include purchases for any other period.	§§40-2A-7(a)(5), 40-17-329(e), 40-17-323	0
810-8-1-.23	Exempt Entity Petition For Refund For Tax-Paid Gasoline And Undyed Diesel Fuel	(2) Receipts/invoices and company credit card reports must be submitted to the department with 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 number of gasoline and/or undyed diesel fuel gallons purchased. The department may request additional information, if needed, to complete the review process of the petition for refund.	§§40-2A-7(a)(5), 40-17-329(e), 40-17-323	0
810-8-1-.24	Credit Policy Regarding Wholesale Oil/Import License Fee On Biodiesel Sold To A Licensed Supplier When Delivered To A Terminal	(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 for maintaining a copy of the original purchase invoices and any other information that the Department may deem necessary. The purchase invoice must show the following:	§§40-2A-7(a)(5), 40-17-174	0
810-8-1-.24	Credit Policy Regarding Wholesale Oil/Import License Fee On Biodiesel Sold To A 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
810-8-1-.25	Refund Policy Regarding Wholesale Oil License Fee On Diesel Fuel Diverted To Another State	(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 Department may deem necessary. The purchase invoice must show the following:	§§40-2A-7(a)(5), 40-17-174	0
810-8-1-.25.02	Permit Issued To Pay Lubricating Oil Tax Directly To The Department.	(1) Any person, distributor, storer, retail dealer, user, or user who sells to others, unable to determine at the time of purchase, transport, delivery, storage, or sale of lubricating oil the 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 excise tax and pay such taxes directly to the department.	§§40-2-11, 40-17-18, 40-17-152, 40-17-221	0
810-8-1-.25.02	Permit Issued To Pay Lubricating Oil Tax Directly To The Department.	(3) The lubricating oil permit holder may purchase all lubricating oil products tax free and is not required to remit to the seller the excise tax levied in §40-17-171 or the additional excise tax 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
810-8-1-.25.02	Permit Issued To Pay Lubricating Oil Tax Directly To The Department.	(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 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 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
810-8-1-.25.02	Permit Issued To Pay Lubricating Oil Tax Directly To The Department.	(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 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
810-8-1-.25.02	Permit Issued To Pay Lubricating Oil Tax Directly To The Department.	(8) A lubricating oil permit holder claiming sales or use of lubricating oil exempt from the 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 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 must keep records substantiating the exempt use.	§§40-2-11, 40-17-18, 40-17-152, 40-17-221	0
810-8-1-.25.02	Permit Issued To Pay Lubricating Oil Tax Directly To The Department.	(9) The lubricating oil permit is a personal privilege and is not transferable. The permit may be canceled by the department upon notice to the holder thereof in accordance with the provisions of §40-2A-8.	§§40-2-11, 40-17-18, 40-17-152, 40-17-221	0
810-8-1-.25.02	Permit Issued To Pay Lubricating Oil Tax Directly To The Department.	(10) Vendors of lubricating oil must maintain a file of lubricating oil permit holders' names and 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
810-8-1-.26	Licensed Distributor Refund For Sales To Licensed Exempt Entities.	(1) A licensed distributor who has sold gasoline and/or undyed diesel fuel without the state excise 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
810-8-1-.26	Licensed Distributor Refund For Sales To Licensed Exempt Entities.	(1)(a) The following sales to licensed exempt entities may be included on the Licensed Distributor Refund form:	§§40-2A-7(a)(5), 40-17-323, 40-17-329(b)	0
810-8-1-.26	Licensed Distributor Refund For Sales To Licensed Exempt Entities.	(2) Refunds for sales of taxable gasoline and undyed diesel fuel to licensed exempt entities that occur at a fixed retail pump available to the general public and that are charged to a credit card issued to the exempt entity must be claimed on the Credit Card Issuer Refund form in accordance with Rule 810-8-1-.60 and cannot be included on the Licensed Distributor Refund form.	§§40-2A-7(a)(5), 40-17-323, 40-17-329(b)	0
810-8-1-.26	Licensed Distributor Refund For Sales To Licensed Exempt Entities.	(3) A summary listing of sales to licensed exempt entities must be attached to the petition for refund. The listing must include the licensed exempt entity name, exempt license number, and the number of gasoline and/or undyed diesel fuel gallons sold.	§§40-2A-7(a)(5), 40-17-323, 40-17-329(b)	0
810-8-1-.26	Licensed Distributor Refund For Sales To Licensed Exempt Entities.	(4) The petition must be filed on a monthly basis with a separate petition for each month and cannot include sales for any other period.	§§40-2A-7(a)(5), 40-17-323, 40-17-329(b)	0

PHASE I ADMINISTRATIVE RULE INVENTORY
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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-8-1-27	Licensed Exporter Refunds	(1) Any entity, other than a licensed supplier, who exports motor fuel to another state, must 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 due to the state.	§§40-2A-7(a)(5), 40-17-323, 40-17-329(b)	0
810-8-1-29	Deposits In Lieu Of Surety Bonds	(1) Those licensees listed in §40-17-335, where a surety bond is required may , in lieu of posting a surety bond, deposit with the department certified funds equivalent to the amount of bond fixed by the department.	§§40-2A-7(a)(5), 40-17-323, 40-17-335	0
810-8-1-29	Deposits In Lieu Of Surety	(2) The deposit must be sent directly to the Business and License Tax Division.	§§40-2A-7(a)(5), 40-17-323, 40-17-335	0
810-8-1-47.01	Dyed Diesel Fuel Sold For Exclusive Off-Road Use.	(1)(a) Dispensing equipment must be marked: "DYED DIESEL FUEL - NONTAXABLE USE ONLY - PENALTY FOR TAXABLE USE."	§§40-17-323, 40-17-356	0
810-8-1-47.01	Dyed Diesel Fuel Sold For Exclusive Off-Road Use.	(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 statement must appear on the front of each invoice: "Dyed Diesel Fuel, Non-Taxable Use Only-Penalty for Taxable Use".	§§40-17-323, 40-17-356	0
810-8-1-56	Sales Records Of A Licensed	(1) Every licensed distributor must keep a sales record showing each sale of motor fuel, the person	§§40-2A-7(a)(5), 40-17-323	0
810-8-1-56	Sales Records Of A Licensed Distributor	(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 be so designated. The invoice must be delivered to the purchaser and a copy retained by the distributor.	§§40-2A-7(a)(5), 40-17-323	0
810-8-1-56	Sales Records Of A Licensed Distributor	(3) A sales invoice must contain the following information:	§§40-2A-7(a)(5), 40-17-323	0
810-8-1-56	Sales Records Of A Licensed	(4)(a) If a licensed distributor sells undyed motor fuel tax-free to an exempt entity, the sales	§§40-2A-7(a)(5), 40-17-323	0
810-8-1-56	Sales Records Of A Licensed Distributor	(5) A sales invoice for dyed motor fuel must contain the following statement - "Dyed Diesel Fuel, Nontaxable Use Only-Penalty for Taxable Use". Records must be maintained in a form satisfactory 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 entities.	§§40-2A-7(a)(5), 40-17-323	0
810-8-1-57	Net Gallons Basis	(1) All fuel tax returns and reports required under Article 12 of Chapter 17 of Title 40 must be reported on a net gallon basis.	§§40-2A-7(a)(5), 40-17-323	0
810-8-1-58	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) and 40-17-323, 40-17-331	0
810-8-1-59	Motor Fuel Back Up Tax Report	(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 fuel rate used for purposes other than fuel in an aircraft. Documentation required by the department to explain why the tax is due must be submitted with the report.	§§40-2A-7(a)(5), 40-17-323 and 40-17-328	0
810-8-1-59	Motor Fuel Back Up Tax Report	(2) The tax liability as listed on the Motor Fuel Back Up Tax Report is in addition to any other penalty that may be imposed.	§§40-2A-7(a)(5), 40-17-323 and 40-17-328	0
810-8-1-59	Motor Fuel Back Up Tax Report	(3) The report should only be filed when there is reportable activity.	§§40-2A-7(a)(5), 40-17-323 and 40-17-328	0
810-8-1-60	Credit Card Issuer Petition For Refund For Gasoline And Undyed Diesel Fuel Purchases By Licensed Exempt Entities.	(1) §40-17-332(j), Code of Ala. 1975, provides that the exempt entities listed in §40-17-329(e), Code of Ala. 1975, must be issued an exemption license in order to purchase state excise tax 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 and the credit card issuer bills the licensed exempt entity for the fuel less the state excise tax, 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
810-8-1-60	Credit Card Issuer Petition For Refund For Gasoline And Undyed Diesel Fuel Purchases By Licensed Exempt Entities.	(3) Each petition for refund must 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
810-8-1-60	Credit Card Issuer Petition For Refund For Gasoline And Undyed Diesel Fuel Purchases By Licensed Exempt Entities.	(4) The petition for refund must include a listing/report of purchases made by the licensed exempt entity. The listing/report includes the date of credit card purchases made by the licensed exempt entity, licensed exempt entity name, fuel tax exemption number, name of vendor and location, invoice number, product type, and the number of gasoline and/or undyed diesel fuel gallons billed by the credit card issuer without the tax.	§§40-2A-7(a)(5), 40-17-323 and 40-17-329(f)	0
810-8-1-63	Supplier Twenty Day Notification	(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 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
810-8-1-63	Supplier Twenty Day Notification	(2) This information must be submitted on forms prescribed by the department and the supplier 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 business days and has approved the credit.	§§40-2A-7(a)(5), 40-17-323, 40-17-343(a)	0
810-8-1-64	Motor Fuel Discounts	(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 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 dollars (\$2,000) per month (§40-17-343(b), Code of Ala. 1975)	§§40-2A-7(a)(5), 40-17-323	0
810-8-1-69	Inspection Fee Back Up Tax Report	(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 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
810-8-1-69	Inspection Fee Back Up Tax Report	(2) The liability as listed on this report is in addition to any other penalty that may be imposed.	§§40-2A-7(a)(5), 8-17-84, 8-17-87	0
810-8-1-69	Inspection Fee Back Up Tax Report	(3) The report should only be filed when there is reportable activity.	§§40-2A-7(a)(5), 8-17-84, 8-17-87	0
810-8-1-72	Maintenance Of Records For Compressed Natural Gas (CNG) Or Liquefied Natural Gas (LNG) By Public Sellers Or Fleet Producers	(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 purchased and used to produce CNG and the amount of CNG OR LNG product purchased, received, or produced at each location for a period of 30 days.	§§40-2A-7(a)(5), 40-17-168	0
810-8-1-72	Maintenance Of Records For Compressed Natural Gas (CNG) Or Liquefied Natural Gas (LNG) By Public Sellers Or Fleet Producers	(2) Every licensed public seller or fleet producer of CNG OR LNG must keep a sales record or withdrawal records showing each sale of CNG or LNG.	§§40-2A-7(a)(5), 40-17-168	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-8-1-.72	Maintenance Of Records For Compressed Natural Gas (CNG) Or Liquefied Natural Gas (LNG) By Public Sellers Or Fleet Producers	(3) The public seller or fleet producer must maintain a daily log of the total gasoline equivalent gallons or diesel equivalent gallons, whichever is appropriate, disbursed at each location for each CNG or LNG metering device.	§§40-2A-7(a)(5), 40-17-168	0
810-8-1-.72	Maintenance Of Records For Compressed Natural Gas (CNG) Or Liquefied Natural Gas (LNG) By Public Sellers Or Fleet Producers	(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 valid exempt entity number before the exempt entity can purchase tax-free CNG or LNG. The 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 license number, the public seller or fleet producer must collect and remit the appropriate excise tax to the department.	§§40-2A-7(a)(5), 40-17-168	0
810-8-1-.72	Maintenance Of Records For Compressed Natural Gas (CNG) Or Liquefied Natural Gas (LNG) By Public Sellers Or Fleet Producers	(5) The sales invoice or other supporting documentation shall contain the following information:	§§40-2A-7(a)(5), 40-17-168	0
810-8-1-.72	Maintenance Of Records For Compressed Natural Gas (CNG) Or Liquefied Natural Gas (LNG) By Public Sellers Or Fleet Producers	(6) Records must be maintained in the format described above in items (1) – (5) and shall be made available for inspection and audit by the department.	§§40-2A-7(a)(5), 40-17-168	0
810-8-5-.03	Fee For Costs Incurred In Providing Copies Of Privilege Records	(1) A fee of fifty dollars (\$50.00) per request shall be charged for requests for privilege license information. Law enforcement agencies and other federal, state, county, and municipal agencies 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
810-8-5-.03	Fee For Costs Incurred In Providing Copies Of Privilege Records	(2) All persons who request license information from the Severance & License Tax Section of the 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
810-8-5-.03	Fee For Costs Incurred In Providing Copies Of Privilege Records	(3) The written request for information shall contain the following:	§40-2A-7(a)(5)	0
810-8-5-.03	Fee For Costs Incurred In Providing Copies Of Privilege Records	(4) The above-referenced information should be forward to:	§40-2A-7(a)(5)	0
810-8-5-.03	Fee For Costs Incurred In Providing Copies Of Privilege Records	(5) Upon processing the request, the Severance & License Tax Section shall email the required information to the email address provided. The Department of Revenue is not responsible for invalid or incorrect email addresses.	§40-2A-7(a)(5)	0
810-8-5-.05	Clarification Of Definitions And Exemptions For Lumber And Timber Dealers.	(2) Definitions: The following terms shall have the meaning ascribed to them for purposes of this regulation:	§§40-2A-7(a)(5), 40-12-121, 40-12-154, 40-12-177	0
810-8-5-.05	Clarification Of Definitions And Exemptions For Lumber And Timber Dealers.	(3) The following shall be exempt for purchasing this license:	§§40-2A-7(a)(5), 40-12-121, 40-12-154, 40-12-177	0
810-8-5-.05	Clarification Of Definitions And Exemptions For Lumber And Timber Dealers.	(3)(a) A sawmill, pole mill, veneer mill, planing mill, box factories, etc., regularly licensed under 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 the same and the lumber is thereafter shipped or sold in the same manner as lumber 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, 40-12-177	0
810-8-5-.06	Clarification Of The Application Of The Forest Products Severance Tax And The Forest Products Manufacturers Tax On Certain Forest Products.	(1) DEFINITIONS: Definitions related to terms used in this rule may be found in §9-13-80, <i>Code of Ala. 1975</i> .	§40-2A-7(a)(5) and Title 9, Chapter 13	0
810-8-5-.06	Clarification Of The Application Of The Forest Products Severance Tax And The Forest Products Manufacturers Tax On Certain Forest Products.	(3) TAX RATES: Tax rates for specific forest products may be found in §9-13-82, <i>Code of Ala. 1975</i> .	§40-2A-7(a)(5) and Title 9, Chapter 13	0
810-8-5-.06	Clarification Of The Application Of The Forest Products Severance Tax And The Forest Products Manufacturers Tax On Certain Forest Products.	(4)(b)(i) Manufacturers who purchase pulpwood, logs, or portions thereof and convert them into 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 first obtain an exemption registration certificate from the seller stating that the seller is registered with the Department to remit the Forest Products Severance Tax.	§40-2A-7(a)(5) and Title 9, Chapter 13	0
810-8-5-.06	Clarification Of The Application Of The Forest Products Severance Tax And The Forest Products Manufacturers Tax On Certain Forest Products.	(5)(b)(i) The manufacturer who produces residual pulpwood chips from logs utilized in the manufacturing process under §9-13-82(c), <i>Code of Ala. 1975</i> , may deduct from the Forest	§40-2A-7(a)(5) and Title 9, Chapter 13	0
810-8-5-.06	Clarification Of The Application Of The Forest Products Severance Tax And The Forest Products Manufacturers Tax On Certain Forest Products.	(5)(b)(ii) A sawmill that utilizes logs in the manufacturing process to produce lumber must remit 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
810-8-5-.06	Clarification Of The Application Of The Forest Products Severance Tax And The Forest Products Manufacturers Tax On Certain Forest Products.	(5)(b)(iii) A sawmill that converts the slabs that are produced as a byproduct of lumber 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 Forest Products Severance Tax rate.	§40-2A-7(a)(5) and Title 9, Chapter 13	0
810-8-5-.06	Clarification Of The Application Of The Forest Products Severance Tax And The Forest Products Manufacturers Tax On Certain Forest Products.	(5)(c) CALCULATING NET TONNAGE: Compute the total weight of the logs received during the quarter then subtract the total weight of the residual pulpwood chips remaining after slabs are 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-8-5-.10	State Boards And Agencies Registration Form	(2) REQUIREMENTS: Boards and agencies are directed in Section 11-51-193(a), Code of Ala. 1975, to notify the Department in writing of their regulatory requirements. The Department will compose and distribute a list of those boards and agencies that have completed the registration form as prescribed in paragraph three (3) below. The registration form should be submitted to the Alabama Department of Revenue, Business and License Tax Division, License Section, P. O. Box 327550, Montgomery, Alabama 36132-7550.	§40-2A-7(a)(5), Act 2006-586	0
810-8-5-.10	State Boards And Agencies Registration Form	(3) REGISTRATION FORM: The form, as may be amended or updated from time to time, attached as Appendix A entitled Board/Agency Registration Form should be completed by each board/agency desiring to be included on the list composed by the Department and distributed to municipalities. The following information should be provided.	§40-2A-7(a)(5), Act 2006-586	0
810-8-5-.10	State Boards And Agencies Registration Form	(4) NORTH AMERICAN INDUSTRIES CLASSIFICATION SYSTEM (NAICS): Section 11-51-90.2(a)(2), Code of Ala. 1975, requires every taxpayer to be classified into one or more NAICS sectors. The attached Appendix B lists the NAICS sectors and titles as shown in Section 11-51-90.2(a)(2), Code of Ala. 1975. In order for the municipal license officers to comply with licensing prerequisites, each board or agency must determine the NAICS sectors of businesses subject to its jurisdiction. These sectors and titles are to be included on the registration form required to be completed in paragraph three (3) above.	§40-2A-7(a)(5), Act 2006-586	0
810-8-5-.10	State Boards And Agencies Registration Form	(5) CHANGES IN BOARDS OR AGENCIES: A new registration form as prescribed in paragraph three (3) above, should be submitted by a board or agency to notify the Department of any changes (i.e. address, telephone number, regulatory requirements) to be communicated to municipal license officers.	§40-2A-7(a)(5), Act 2006-586	0
810-8-5-.11	Mechanism To Be Used To Notify Municipalities	(1) REQUIREMENT: The Department is required to distribute a list of regulatory boards and agencies to municipal license officers for use in issuing business licenses. The list will be distributed to municipalities using the addresses shown on the forms prescribed in paragraph three (3) below. The form should be submitted to the Alabama Department of Revenue, Business and License Tax Division, License Section, P. O. Box 327550, Montgomery, Alabama 36132-7550.	§40-2A-7(a)(5), Act 2006-586	0
810-8-5-.11	Mechanism To Be Used To Notify Municipalities	(3) REGISTRATION FORM: The form attached as Appendix A entitled Municipality Registration Form should be completed by each municipality to indicate the location and contact person to receive the list of state regulatory boards and agencies. The following information should be provided.	§40-2A-7(a)(5), Act 2006-586	0
810-8-5-.11	Mechanism To Be Used To Notify Municipalities	(4) REPORTING CHANGES: Any changes (i.e. address, telephone number, contact person) shall be reported to the Department in writing on a registration form, as prescribed in paragraph three (3) above.	§40-2A-7(a)(5), Act 2006-586	0
810-8-5-.11	Mechanism To Be Used To Notify Municipalities	(5) WEBSITE: Municipalities requiring information related to the state regulatory boards and agencies may visit the Department of Revenue's website.	§40-2A-7(a)(5), Act 2006-586	0
810-8-5-.15	Quinquennial Adjustment To Municipal Business License Issuance Fees	(1)(a) Act 2006-586 was passed in the 2006 Regular Session of the Alabama Legislature and signed into law on April 26, 2006. This Act was codified in Title 11, Section 51, Article 2. Section 11-51-90 requires the Department of Revenue to distribute information every five years to all municipalities and the Alabama League of Municipalities regarding any required adjustment to the municipal business license issuance fee, rounded to the nearest dollar. The failure of the Department of Revenue to so notify all municipalities and the Alabama League of Municipalities shall not, however, prohibit a municipality from increasing the issuance fee, if any increase is otherwise due. This rule establishes procedures for the calculation of any such increase, if applicable, and the methods for notification.	§§40-2A-7(a)(5), 11-51-90(a)(2), and Title 11,	0
810-8-5-.15	Quinquennial Adjustment To Municipal Business License Issuance Fees	(3)(a) The municipal business license issuance fee shall be increased every five license years by the Department of Revenue by an amount equal to the percentage increase, if any, in the U.S. Department of Labor's Producer Price Index during that five-year period, rounded to the nearest dollar, with the base year being 2006.	§§40-2A-7(a)(5), 11-51-90(a)(2), and Title 11,	0
810-8-5-.15	Quinquennial Adjustment To Municipal Business License Issuance Fees	(3)(b) The Department of Revenue shall notify all municipalities and the Alabama League of Municipalities of any such fee increase no later than November 30 proceeding the license year for which the increase shall take effect.	§§40-2A-7(a)(5), 11-51-90(a)(2), and Title 11,	0
810-8-5-.15	Quinquennial Adjustment To Municipal Business License Issuance Fees	(4)(b) Subsequent calculations: 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 license issuance fee. This will be determined by averaging the indexes for the previous year and comparing this figure to the base year average index of 160.3, calculating the percent increase, if applicable, and rounding the application of the increase to the nearest dollar amount. 2016 will be the next year subject to an analysis with a determination of such increase to be published by the Department of Revenue by November 30, 2017. Further analysis will be completed every five years.	§§40-2A-7(a)(5), 11-51-90(a)(2), and Title 11,	0
810-8-5-.15	Quinquennial Adjustment To Municipal Business License Issuance Fees	(5)(c) Municipalities shall notify the Department of Revenue in writing of any changes in their mailing and email addresses, if applicable.	§§40-2A-7(a)(5), 11-51-90(a)(2), and Title 11,	0
810-8-5-.19	Suspension Of Iron Ore Severance Tax	(1) Act 2014-31 was signed into law on April 7, 2014 and becomes effective on July 1, 2014. In accordance with Section 40-1-49, Code of Ala. 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.	§§40-2A-7(a)(5); 40-1-49	0
810-8-5-.19	Suspension Of Iron Ore Severance Tax	(1)(d) The effective date of this suspension shall be October 1, 2014.	§§40-2A-7(a)(5); 40-1-49	0
810-8-5-.19	Suspension Of Iron Ore Severance Tax	(1)(e) The September 2014 return which is due by October 20, 2014 shall be the final return submitted for the iron ore severance tax.	§§40-2A-7(a)(5); 40-1-49	0
810-8-6-.01	Determining Gross Value Or 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:	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(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 published and used for a particular Alabama area or other publicly available indices or information, adjusted by location differential as appropriate, in which case the transaction in question shall be deemed a market transaction.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(3) DETERMINING GROSS VALUE IN A MARKET TRANSACTION. The gross value of oil or gas shall be the proceeds received by the producer for the oil or gas at the point of production under terms of a market transaction.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(4) DETERMINING GROSS VALUE OR MARKET PRICE IN A NON-MARKET TRANSACTION. The gross value of oil or gas shall be determined in a non-market transaction in the following manner:	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(5) THE USE OF CONTRACTS TO ESTABLISH GROSS VALUE IN NON-MARKET TRANSACTIONS. In order to establish gross value, for purposes of paragraph (4) of this regulation, a taxpayer shall offer contract(s) at the time of audit by the Department.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(5)(c) When offering a contract for purposes of establishing market value, the taxpayer shall acknowledge that to the best of its belief the contract is complete, including any and all amendments.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0

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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(5)(d) The taxpayer shall provide a statement at the time of submission of a contract as to why and in what manner it is representative of market value, or in the case of past periods covered by an audit, the relevant time period.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(5)(e) The Taxpayer may submit a contract which is not directly applicable in the determination of market value but which could be applicable with modifications or adjustments. Such submissions shall be accompanied by an explanation of the proposed modification to the tendered contract together with a full explanation of why such modifications would be appropriate for the determination of market value.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(a)(1) The investment basis shall be limited to the costs actually incurred by the taxpayer in acquiring or constructing a facility.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(a)(2) All claims for the inclusion of an item of cost in the investment basis shall be supported by verifiable data such as state or federal tax returns, ad valorem tax filings, reports to the Securities and Exchange Commission, audited financial statements or reports to stock-holders, authority for expenditures (AFE) and other similar data.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(a)(3) All claimed investment items shall be broken down to the fullest extent possible as to function within a facility.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(a)(5) The investment basis of a facility shall be reduced each year by an amount equal to the depreciation allowable that year and increased by the amount of investment added that year.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(a)(6) The investment basis shall be reduced each year by an amount equal to the undepreciated basis of any assets or portions thereof that are retired from service. No depreciation or return shall be allowed on retired assets after retirement from service.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(a)(7) The investment basis shall be reduced by any investment tax credits or similar investment based allowances received by the taxpayer.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(b)(1)(i) The anticipated useful life of the facility shall be determined and the net salvage value estimated. If useful life cannot be determined, then 20 years shall be utilized.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(b)(1)(ii) Each year the Taxpayer shall take as depreciation an amount equal to the difference between the investment basis and net salvage value divided by the number of years of the	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(b)(1)(iii) A taxpayer may calculate depreciation in the same manner as depreciation is calculated for the facility in the taxpayer's financial statements prepared in accordance with Generally Accepted Accounting Principles.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(b)(1)(iv) In the event of a sale or other transfer, the acquiring entity, if an affiliate, shall succeed to the then undepreciated investment basis of the transferring taxpayer.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(b)(2) RETURN ON INVESTMENT. Each year the taxpayer shall be allowed a return of eleven percent on its average investment basis as depreciated.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(b)(3)(i) All direct labor costs of operation and maintenance personnel assigned on site at the 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
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(b)(3)(ii) Indirect labor burden, including FICA, vacation, retirement, medical, thrift and savings plans and other similar indirect costs shall be allowed.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(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
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(b)(4) MATERIALS, SUPPLIES AND EQUIPMENT RENTALS. Materials, supplies and equipment rentals necessary for operations and maintenance of the facility shall be allowed.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(b)(5)(i) The cost of fuel and power used to operate the facility shall be allowed.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(b)(5)(ii) For purchased fuel and power, the allowable cost shall be the amount actually paid to a third party.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(b)(5)(iii) If the source of the fuel used in a facility is the hydrocarbons derived from the facility, the fuel is taxable at gross value as determined herein. A fuel cost deduction of \$.68 per MCF or	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(b)(6) AD VALOREM TAXES. A valorem taxes on the facility shall be allowed.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(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
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(b)(8) INSURANCE. The taxpayer may deduct the expense of insurance actually carried with respect to the facility, including:	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(b)(8)(iv) No deduction shall be allowed for self-insured taxpayers.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(b)(9) TRANSPORTATION CHARGES. Transportation charges actually paid by a producer to a	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(b)(10)(i) If 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 allocated to the hydrogen sulfide.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(b)(10)(ii) If the market value of the recovered sulfur is less than these costs, the excess of said costs over the sulfur value, shall be included in the allowable hydrocarbon costs.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(6)(c) ESTABLISHING THE WORKBACK PRICE. For purposes of establishing a price from which to	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At The Point Of Production	(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:	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.01	Determining Gross Value Or Market Price Of Oil Or Gas At 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 representation shall take into consideration publicly available pricing information for comparable products.	§§40-20-4(d), 9-17-26(d), 40-2A-7(a)(5)	0
810-8-6-.02	Procedures For Reporting And	(1)(a) Offshore production occurring at depths greater than 8,000 feet shall be taxed based on a	§§40-2A-7(a)(5), 40-20-4(d)	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-8-6-.02	Procedures For Reporting And Remitting Oil And Gas Production And Privilege Taxes For Offshore Production	(1)(b) The production tax rate as levied in Code of Ala. 1975, Section 9-17-25, for production from these wells shall be 1.66% of the gross proceeds attributable to the offshore production.	§§40-2A-7(a)(5), 40-20-4(d)	0
810-8-6-.02	Procedures For Reporting And Remitting Oil And Gas Production And Privilege Taxes For Offshore Production	(1)(c) The privilege tax rate as levied in Code of Ala. 1975, Section 40-20-2, for production from these wells shall be 3.65% of the gross proceeds attributable to the offshore production.	§§40-2A-7(a)(5), 40-20-4(d)	0
810-8-6-.02	Procedures For Reporting And Remitting Oil And Gas Production And Privilege Taxes For Offshore Production	(3) All offshore oil & gas producers are required to file a return each month on forms prescribed by	§§40-2A-7(a)(5), 40-20-4(d)	0
810-8-6-.03	Procedures For Reporting And Remitting Oil And Gas Privilege Taxes For Wells Located Within The Corporate Limits Or Police Jurisdiction Of A Municipality.	(1) Section 40-20-8, Code of Ala. 1975, states the following regarding oil and gas privilege taxes: "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 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
810-8-6-.03	Procedures For Reporting And Remitting Oil And Gas Privilege Taxes For Wells Located Within The Corporate Limits Or Police Jurisdiction Of A Municipality.	(2) Oil and gas producers reporting on wells located within the corporate limits or police jurisdiction of a municipality must identify the privilege tax paid on such production.	§§40-2A-7(a)(5), 40-20-4(d)	0
810-8-6-.03	Procedures For Reporting And Remitting Oil And Gas Privilege Taxes For Wells Located Within The Corporate Limits Or Police Jurisdiction Of A Municipality.	(3) The county and municipality of severance must be reported on the monthly return to be filed	§§40-2A-7(a)(5), 40-20-4(d)	0
810-8-7-.02	Definitions	(1) The definitions of terms contained in Code of Ala. 1975, Section 40-13-51, are incorporated into this chapter by reference. In addition, the following terms shall have the meaning ascribed to them for the purpose of clarification and for the enforcement of Title 40, Code of Ala. 1975, Chapter 13, Article 3:	§§40-2A-7(a)(5), 40-13-55	0
810-8-7-.02	Definitions	(1)(b) Chert - A metamorphic, fragmentary, flint or silica formation interspersed with varying quantity and quality of clay binder. Chert in its natural formation may require blasting to facilitate loading and manipulation.	§§40-2A-7(a)(5), 40-13-55	0
810-8-7-.02	Definitions	(1)(f) Pollution Control or Abatement - As defined in Section 40-23-4(a)(16), Code of Ala. 1975, 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 systems in order to comply with a federal, state, or local pollution control law or regulation.	§§40-2A-7(a)(5), 40-13-55	0
810-8-7-.03	Exemptions	(1)(b) Exempt Usage: The minerals listed in this section are not exempt from the severance tax 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 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
810-8-7-.03	Exemptions	(1)(b)(2)(i) Producers and first purchasers of lime or limestone who are permitted as manufacturers or distributors of "Agricultural Liming Materials" by the Alabama Department of Agriculture and Industries may claim an exemption from the tax.	§§40-2A-7(a)(5), 40-13-55	0
810-8-7-.03	Exemptions	(1)(b)(2)(ii) A first purchaser who is not required to be permitted because he is located outside the 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
810-8-7-.03	Exemptions	(1)(b)(2)(iii) Producers may report as exempt the quantity of agricultural liming materials reported by the producer to the Alabama Department of Agriculture and Industries in accordance with Section 2-23-5(a).	§§40-2A-7(a)(5), 40-13-55	0
810-8-7-.03	Exemptions	(1)(b)(2)(iv) Exemptions may also be claimed for the quantity of materials meeting the specifications of the Alabama Department of Agriculture and Industries but not required to be reported because the first purchaser is located outside the State of Alabama.	§§40-2A-7(a)(5), 40-13-55	0
810-8-7-.03	Exemptions	(1)(b)(3) Lime or limestone used for pollution control or abatement purposes - Producers or first purchasers selling lime or limestone in a transaction which is exempt from the State of Alabama's sales tax because the lime or limestone qualifies for the pollution control exemption may claim an exemption from the severance tax.	§§40-2A-7(a)(5), 40-13-55	0
810-8-7-.05	Producer's Responsibility To Collect And Remit The Tax.	(2) The producer must identify the tax on a bill of sale, invoice or other similar sales document to the purchaser of the severed materials unless said product qualifies for exemption.	§§40-2A-7(a)(5), 40-13-55	0
810-8-7-.05	Producer's Responsibility To Collect And Remit The Tax.	(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	0
810-8-7-.05	Producer's Responsibility To Collect And Remit The Tax.	(4) Purchasers claiming an exemption must provide the following information to the producer.	§§40-2A-7(a)(5), 40-13-55	0
810-8-7-.05	Producer's Responsibility To Collect And Remit The Tax.	(5) Producer must maintain copies of the required exemption documentation and submit this 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 the tax liability if the exemption is later disallowed. Producers which fail to obtain the exemption 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
810-8-7-.06	Producer's Responsibility To Remit The Tax.	(1)(a) Purchasers claiming an exemption must provide identifying information to the producer as	§§40-2A-7(a)(5), 40-13-55	0
810-8-7-.06	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
810-8-7-.06	Producer's Responsibility To Remit The Tax.	(1)(c) Purchasers must maintain records documenting the right to all claimed exemptions.	§§40-2A-7(a)(5), 40-13-55	0
810-8-7-.07	Application Of The Tax	(1) MATERIALS: Severed materials are subject to the severance tax if used by the operator,	§§40-2A-7(a)(5), 40-13-55	0
810-8-7-.07	Application Of The Tax	(2)(a) Materials sold to a purchaser for use outside the State must be reported by the producer on the monthly severance tax return.	§§40-2A-7(a)(5), 40-13-55	0
810-8-7-.07	Application Of The Tax	(2)(b) If such materials are not transported on the public roads in the State, the producer may subtract the quantities of such materials from the total sales amounts shown on the monthly tax return in calculating the taxable quantities.	§§40-2A-7(a)(5), 40-13-55	0
810-8-7-.07	Application Of The Tax	(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 due and no exemption may be claimed.	§§40-2A-7(a)(5), 40-13-55	0
810-8-7-.07	Application Of The Tax	(2)(d) The producer must 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
810-8-7-.07	Application Of The Tax	(3)(b) The materials become subject to the severance tax and must be reported on the monthly tax returns at the time the products are sold, delivered or transferred to a purchaser.	§§40-2A-7(a)(5), 40-13-55	0
810-8-7-.07	Application Of The Tax	(6)(a) If natural minerals severed from more than one county are commingled at one site, 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
810-8-7-.07	Application Of The Tax	(6)(b) Severed materials which are sold from the site must be allocated between counties in the same order that the materials are received at the site.	§§40-2A-7(a)(5), 40-13-55	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-8-7-.07	Application Of The Tax	(6)(c) Producers/first purchasers receiving exempt product must keep records to show the amount of natural minerals stockpiled by county, the withdrawal date by county, and the amount of taxes paid by county.	§§40-2A-7(a)(5), 40-13-55	0
810-8-7-.08	Conversion Of Cubic Yards To Tons	All natural minerals which are severed by the producer or received by a first purchaser that will 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 Alabama Department of Transportation and may be used to convert cubic yards to tonnage. 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
810-9-1-.02	Financial Institution Excise Tax Returns	(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 authorized officer or employee. The returns of other financial institutions must be signed under penalty of perjury by the owner, managing partner or other authorized employee.	§§40-2A-7(a)(5), 40-2A-11, Chapter 16, Title 4	0
810-9-1-.02	Financial Institution Excise Tax Returns	(2) A Financial Institution 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 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 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 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
810-9-1-.02	Financial Institution Excise Tax Returns	(3)(a) Financial institutions operating only in Alabama must apportion 100% of their total income to Alabama.	§§40-2A-7(a)(5), 40-2A-11, Chapter 16, Title 4	0
810-9-1-.02	Financial Institution Excise Tax Returns	(3)(b) Financial institutions that have income from business activity that is taxable both within and without this state must allocate and apportion its income to this state in accordance with §40-16-4, Code of Ala. 1975 and Rule 810-9-1-.05.	§§40-2A-7(a)(5), 40-2A-11, Chapter 16, Title 4	0
810-9-1-.02	Financial Institution Excise Tax Returns	(3)(c) Financial institutions required to apportion their income in accordance with Rule 810-9-1-.05 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 denominators of the apportionment factors.	§§40-2A-7(a)(5), 40-2A-11, Chapter 16, Title 4	0
810-9-1-.02	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
810-9-1-.02	Financial Institution Excise Tax Returns	(4)(b) May not be transferred from one related member to another.	§§40-2A-7(a)(5), 40-2A-11, Chapter 16, Title 4	0
810-9-1-.02	Financial Institution Excise Tax Returns	(4)(c) May not be carried forward to future tax years.	§§40-2A-7(a)(5), 40-2A-11, Chapter 16, Title 4	0
810-9-1-.02	Financial Institution Excise Tax Returns	(5)(a)(1) Form ET-1 must be filed for all corporations that meet the definition of a financial institution.	§§40-2A-7(a)(5), 40-2A-11, Chapter 16, Title 4	0
810-9-1-.02	Financial Institution Excise Tax Returns	(5)(a)(2) The return must be accompanied by a copy of the federal Form 1120, including a federal consolidated return, with "spread sheet" information for subsidiaries included in the federal 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 1120 format.	§§40-2A-7(a)(5), 40-2A-11, Chapter 16, Title 4	0
810-9-1-.02	Financial Institution Excise Tax Returns	(5)(a)(3) Consolidated Filings by Bank Holding Companies. Bank holding companies and their subsidiaries that meet the tests described in §40-16-3, Code of Ala. 1975, may file a Consolidated Alabama Financial Institution Excise Tax return (Form ET-1C) in accordance with the following:	§§40-2A-7(a)(5), 40-2A-11, Chapter 16, Title 4	0
810-9-1-.02	Financial Institution Excise Tax Returns	(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	0
810-9-1-.02	Financial Institution Excise Tax Returns	(5)(a)(3)(ii) If the election to file Consolidated Alabama Financial Institution Excise Tax (Form ET-C) 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
810-9-1-.02	Financial Institution Excise Tax Returns	(5)(a)(3)(iii) A proforma Form ET-1 must be completed for each member participating in the consolidation. These documents must be attached to the Form ET-1C.	§§40-2A-7(a)(5), 40-2A-11, Chapter 16, Title 4	0
810-9-1-.02	Financial Institution Excise Tax Returns	(5)(a)(3)(iv) Management fees allocated to affiliates may not exceed the cost of the parent company's operations in rendering services to its subsidiaries which are part of the Alabama 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 computation of such management fees.	§§40-2A-7(a)(5), 40-2A-11, Chapter 16, Title 4	0
810-9-1-.02	Financial Institution Excise Tax Returns	(5)(b)(1) The return must be accompanied by a copy of the federal Form 1120S.	§§40-2A-7(a)(5), 40-2A-11, Chapter 16, Title 4	0
810-9-1-.02	Financial Institution Excise Tax Returns	(5)(b)(3) The shareholders of the S corporation are not required to report as Alabama income the shareholder's pro rata share of the corporation's separately stated and non-separately stated 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
810-9-1-.02	Financial Institution Excise Tax Returns	(5)(c)(1) The return must be accompanied by a copy of the federal Form 1065.	§§40-2A-7(a)(5), 40-2A-11, Chapter 16, Title 4	0
810-9-1-.02	Financial Institution Excise Tax Returns	(5)(d)(1) The return must be accompanied by a copy of the federal Form 1041.	§§40-2A-7(a)(5), 40-2A-11, Chapter 16, Title 4	0
810-9-1-.02	Financial Institution Excise Tax Returns	(5)(e)(2) The following supporting documentation, if applicable, must be submitted with Form ET-1	§§40-2A-7(a)(5), 40-2A-11, Chapter 16, Title 4	0
810-9-1-.04	Credits Against The Tax	(1) There may be taken as a direct credit against the tax the amounts of taxes (other than the Financial Institution Excise Tax and certain license taxes) levied on the institution by the State of Alabama or its political subdivisions.	§40-16-8	0
810-9-1-.04	Credits Against The Tax	(2) Any amounts claimed as direct credits against the Financial Institutions Excise Tax may not be taken as deductions.	§40-16-8	0
810-9-1-.04	Credits Against The Tax	(3) The taxes which may currently be claimed as credits rather than as deductions are:	§40-16-8	0
810-9-1-.05	Apportionment And Allocation	(2)(b)(4)(iv) EXAMPLE: The taxpayer is engaged in a multistate banking business. The taxpayer is	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(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 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 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), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(2)(c)(1) Interest Expense. 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 assets. If any assets were acquired with stock of the taxpayer 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), 40-16-1, 40-16-4	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(2)(c)(2) Other Expenses. Other type expenses applicable both to business and nonbusiness income shall be prorated in such a manner as to equitably assign such expenses to business or nonbusiness categories, as appropriate.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(2)(c)(3) Year to year consistency. In filing returns with this state, if the taxpayer departs from or (2)(c)(4) State to state consistency. If the returns or reports filed by a taxpayer with all states to 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 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), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(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 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
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(2)(e) All business income (income which is includable in the apportionable income tax base) shall 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 the factors are missing, the remaining factor is the apportionment percentage. A factor is missing if both its numerator and denominator are zero, but it is not missing merely because its numerator is zero.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(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
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(2)(g) If the allocation and apportionment provisions of this rule do not fairly represent the extent of the taxpayer's business activity in this state, the taxpayer may petition for or the Commissioner 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
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(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 United States or the District of Columbia to which the greatest number of employees are regularly connected or out of which they are working, irrespective of where the services of such employees are performed, as of the last day of the taxable year.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(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 payments would constitute gross income to such employees under the Federal Internal Revenue Code shall be made as though such employees were subject to the Federal Internal Revenue Code.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(3)(f) Gross rents. The actual sum of money or other consideration payable for the use or (3)(j) Loan. Any extension of credit resulting from direct negotiations between the taxpayer and its 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 collection; federal funds sold; securities purchased under agreements to resell; assets held in a trading account; securities; interests in a REMIC, or other mortgage-backed or asset-backed security; and other similar items.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(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 credit originator initially makes the loan and then subsequently resells all or a portion of it to 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
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(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 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
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(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
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(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.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(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	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(4)(l)(2) In circumstances in which the taxpayer receives loan servicing fees for servicing either the (4)(n) Receipts from services. The numerator of the receipts factor includes receipts from services not otherwise apportioned under this rule, which receipts shall be sourced in accordance with Alabama Administrative Rule 810-27-1-.17.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(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 principal contracts such as swaps; equities; and foreign currency transactions. With respect to the investment and trading assets and activities described in subparagraphs (i) and (ii) of this paragraph, the receipts factor shall include the amounts described in such subparagraphs.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(4)(n)(1)(i) The receipts factor shall include the amount by which interest from federal funds sold and securities purchased under resale agreements exceeds interest expense on federal funds purchased and securities sold under repurchase agreements.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(4)(n)(1)(ii) The receipts factor shall include the amount by which interest, dividends, gains and	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(4)(n)(1)(iv) For purposes of this paragraph, average value shall be determined using the rules for determining the average value of tangible personal property set forth in subparagraphs (c) and (d) of paragraph (5)	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(4)(n)(3) In lieu of using the method set forth in subparagraph 2. of this subparagraph, the taxpayer may elect, or the Commissioner may require in order to fairly represent the business activity of the taxpayer in this state, the use of the method set forth in this paragraph.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(4)(n)(4) If the taxpayer elects or is required by Commissioner to use the method set forth in subparagraph 3. of this subparagraph, it shall use this method on all subsequent returns unless the taxpayer receives prior permission from the Commissioner to use, or the Commissioner requires a different method.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(4)(n)(5) The taxpayer shall have the burden of proving that an investment asset or activity or	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(4)(p) Attribution of certain receipts to commercial domicile. All receipts which would be assigned under this rule to a state in which the taxpayer is not taxable shall be included in the numerator of the receipts factor, if the taxpayer's commercial domicile is in this state.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(5)(b) Property included. The property factor shall include only property the income or expenses of which are included (or would have been included if not fully depreciated or expensed, or depreciated or expensed to a nominal amount) in the computation of the apportionable income base for the taxable year.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(5)(c)(2) Loans are valued at their outstanding principal balance, without regard to any reserve for bad debts. If a loan is charged-off in whole or in part for Federal income tax purposes, the portion of the loan charged off is not outstanding. A specifically allocated reserve established pursuant to regulatory or financial accounting guidelines which is treated as charged-off for Federal income tax purposes shall be treated as charged-off for purposes of this paragraph.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(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	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(5)(e)(1) The average value of real property and tangible personal property that the taxpayer has rented from another and which is not treated as property owned by the taxpayer for Federal income tax purposes, shall be determined annually by multiplying the "gross rents" payable during the taxable year by eight.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(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. Once approved, such other method of valuation must be used on all subsequent returns unless the taxpayer receives prior approval from the Commissioner or the Commissioner requires a different method of valuation.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(6)(a) General. The payroll factor is a fraction, the numerator of which is the total amount paid in this state during the taxable year by the taxpayer for compensation and the denominator of which is the total compensation paid both within and without this state during the taxable year. The payroll factor shall include only that compensation which is included in the computation of the apportionable income tax base for the taxable year.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(6)(b) Compensation relating to nonbusiness income and independent contractors. The	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.05	Apportionment And Allocation Of Net Income Of Financial Institutions.	(8) APPLICABILITY. This rule without the amendments made in 2016 and further amended in 2017, shall apply to all operating years beginning after December 31, 1999, and before January 1, 2017. This rule, as amended in 2016 and as further amended in 2017, shall become effective December 31, 2017, and shall apply to all operating years beginning on or after January 1, 2017.	§§40-2A-7(a)(5), 40-16-1, 40-16-4	0
810-9-1-.06	Financial Institutions Federal Income Tax (FIT) Deduction.	(1) Financial Institutions may deduct Federal Income Tax (FIT) paid or accrued during the taxable year in accordance with the taxpayer's method of accounting used in computing taxable income.	§§40-2A-7(a)(5), 40-16-1.2	0
810-9-1-.06	Financial Institutions Federal Income Tax (FIT) Deduction.	(1)(a) Cash Basis Taxpayer. A cash basis taxpayer must deduct federal income tax in the year paid.	§§40-2A-7(a)(5), 40-16-1.2	0
810-9-1-.06	Financial Institutions Federal Income Tax (FIT) Deduction.	(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	0
810-9-1-.06	Financial Institutions Federal Income Tax (FIT) Deduction.	(1)(b) Accrual Basis Taxpayer. An accrual basis taxpayer must deduct federal income tax in the year for which the tax is accrued.	§§40-2A-7(a)(5), 40-16-1.2	0
810-9-1-.06	Financial Institutions Federal Income Tax (FIT) Deduction.	(1)(b)(2) The amount accrued may be deducted for the tax year of the corresponding federal return, if the tax is not contested, that is, in the absence of some objective act of protest, affirmative evidence of protest, or affirmative evidence of denial of liability by the taxpayer.	§§40-2A-7(a)(5), 40-16-1.2	0
810-9-1-.06	Financial Institutions Federal Income Tax (FIT) Deduction.	(1)(b)(3) If the tax is contested it must be accrued and subsequently paid and deducted during 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), 40-16-1.2	0
810-9-1-.06	Financial Institutions Federal Income Tax (FIT) Deduction.	(1)(b)(4) For an accrual basis taxpayer that files as a member of a federal consolidated income tax	§§40-2A-7(a)(5), 40-16-1.2	0
810-9-1-.06	Financial Institutions Federal Income Tax (FIT) Deduction.	(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 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 taxpayer exceed the cumulative AMT attributed to a taxpayer.	§§40-2A-7(a)(5), 40-16-1.2	0
810-9-1-.07	Extension Of Time For Filing A Financial Institution Excise Tax Return	(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 date, will be subject to interest until paid at the rate provided in §40-1-44, Code of Ala. 1975, and all applicable penalties.	§§40-2A-7(a)(5), 40-16-3, 40-1-44. Alabama A	0
810-9-1-.07	Extension Of Time For Filing A Financial Institution Excise Tax Return	(1)(a) Payment of the tax must be made via the paper Financial Institution Excise Tax Payment Voucher or by Electronic Funds Transfer (EFT).	§§40-2A-7(a)(5), 40-16-3, 40-1-44. Alabama A	0
810-9-1-.07	Extension Of Time For Filing A Financial Institution Excise Tax Return	(1)(b) However, payment must be made via EFT if the payment exceeds \$750. Please refer to	§§40-2A-7(a)(5), 40-16-3, 40-1-44. Alabama A	0
810-9-1-.07	Extension Of Time For Filing A Financial Institution Excise Tax Return	(2)(a) An entity that fails to file the required return by the extended due date may not be granted an extension the following (ensuing) year but may be required to request the extension in writing,	§§40-2A-7(a)(5), 40-16-3, 40-1-44. Alabama A	0

PHASE I ADMINISTRATIVE RULE INVENTORY
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DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-9-1-.07	Extension Of Time For Filing A Financial Institution Excise Tax Return	(2)(b) If a written request is required, the request must be made to the Commissioner of Revenue or to his designee and must explain the reason for the request and the reason for failing to timely 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), 40-16-3, 40-1-44, Alabama A	0
810-9-1-.07	Extension Of Time For Filing A Financial Institution Excise Tax Return	(3) Estimated Payments. Those financial institutions with liabilities in excess of estimated 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 a prior year's filing of a separate return shall treat such carryover as a payment of estimated taxes 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	0
810-9-1-.09	Terms And Definitions For The	(2)(e)(2) Transmitting the electronic portion of returns directly to the IRS or the department. A	§§40-2A-7(a)(5), 40-30-5	0
810-9-1-.09	Terms And Definitions For The Alabama Electronic Financial Institution Excise Tax Return.	(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 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
810-9-1-.09	Terms And Definitions For The Alabama Electronic Financial Institution Excise Tax Return.	(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 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	0
810-9-1-.09	Terms And Definitions For The Alabama Electronic Financial Institution Excise Tax Return.	(2)(t) Suitability - A check conducted on all software developers including rebranded and white 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 department to ensure the software developers are eligible for participation in the department's e-file program.	§§40-2A-7(a)(5), 40-30-5	0
810-9-1-.10	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	0
810-9-1-.10	Requirements For The Financial Institution Excise Tax Declaration For Electronic 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
810-9-1-.10	Requirements For The Financial Institution Excise Tax Declaration For Electronic Filing.	(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 the Alabama Form AL8453-FIE a copy of the appropriate pages of the paper return with the paid preparer's signature.	§§40-2A-7(a)(5), 40-30-5	0
810-9-1-.10	Requirements For The Financial Institution Excise Tax 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-FIE.	§§40-2A-7(a)(5), 40-30-5	0
810-9-1-.10	Requirements For The	(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
810-9-1-.11	Acceptance, Monitoring, And Revocation Of Acceptance Into The Alabama Business Modernized E-File Program For Software Developers - Financial Institution Excise Tax	(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 Alabama Business Modernized E-File Program. To obtain approval software developers must adhere to the following guidelines.	§§40-2A-7(a)(5), 40-30-5	0
810-9-1-.11	Acceptance, Monitoring, And Revocation Of Acceptance Into The Alabama Business Modernized E-File Program For Software Developers - Financial Institution Excise Tax	(5) Alabama electronic Financial Institution Excise Tax returns received by the department which 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 department. Paper Alabama Financial Institution Excise 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 developer.	§§40-2A-7(a)(5), 40-30-5	0
810-9-1-.12	Acceptance, Monitoring, And Revocation Of Acceptance Into The Alabama Business Modernized E-File Program For Electronic Return Originators And Transmitters - Financial Institution Excise Tax.	(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 Alabama Electronic Filing Program. This does not include software developers who must complete the approval process with the department (See Rule 810-9-1-.11).	§§40-2A-7(a)(5), 40-30-6	0
810-9-1-.12	Acceptance, Monitoring, And	(3) Electronic return originators and transmitters accepted into the Alabama Electronic Filing	§§40-2A-7(a)(5), 40-30-6	0
810-9-1-.13	Requirements for the Alabama Electronic Financial Institution Excise Tax Return.	(2)(a) A complete Alabama electronic Financial Institution Excise Tax return will consist of XML data transmitted electronically and supporting binary documents (such as .pdf documents) as required by the Alabama Financial Institution Excise Tax Modernized Electronic Filing (MeF) schemas, business rules, and Alabama Business MeF Software Developers and Transmitters Guidelines (Publication 4164). A complete Alabama electronic Financial Institution Excise Tax return must contain the same information as a comparable Alabama Financial Institution Excise Tax return as if filed entirely on paper.	§§40-2A-7(a)(5), 40-30-5	0
810-9-1-.13	Requirements for the Alabama Electronic Financial Institution Excise Tax Return.	(2)(b) Financial Institutions that electronically file their Alabama Financial Institution Excise Tax return must also pay their tax liability electronically.	§§40-2A-7(a)(5), 40-30-5	0
810-9-1-.13	Requirements for the Alabama Electronic Financial Institution Excise Tax Return.	(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 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 accepted resubmitted (perfected) return and not the date that the original rejected return was submitted.	§§40-2A-7(a)(5), 40-30-5	0
810-9-1-.13	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
810-12-1-.01	General Rule - 100% Penalty For Willful Failure To Collect And Pay Over Tax Or Willful Attempt To Evade Or Defeat Tax	(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, 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 (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.	§§40-29-72(a), 40-29-73(b)	0
810-12-1-.02	Assessment Procedures - 100% Penalty	(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-fund taxes as set forth in §40-29-73, shall be the same as the usual provisions for assessment of taxes as provided in the Revenue Code, the Alabama Administrative Procedure Act, and the regulations promulgated by the Department of Revenue thereunder.	§§40-29-72(a), 40-29-73(b)	0

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DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-12-1-.02	Assessment Procedures - 100% Penalty	(1)(b) If the Department determines that a 100% penalty assessment should be entered against a 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 the Department and an appeal therefrom may be made to an appropriate Circuit Court under §40-2-22, Code of Ala. 1975.	§§40-29-72(a), 40-29-73(b)	0
810-12-1-.02	Assessment Procedures - 100% Penalty	(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)	0
810-12-1-.02	Assessment Procedures - 100% Penalty	(2)(c) The bond required shall be a commercial bond from a bonding company qualified to do business in the State of Alabama.	§§40-29-72(a), 40-29-73(b)	0
810-12-1-.03	Waiver And Agreement - 100% Penalty	(1) A person potentially responsible for trust-fund taxes due the Department of Revenue may execute a waiver of the limitation period for the assessment of a 100% penalty either before or 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 the Department sufficient time in which to make a thorough determination of responsibility.	§40-29-72(a)	0
810-12-1-.03	Waiver And Agreement - 100% Penalty	(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 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 Alabama.	§40-29-72(a)	0
810-12-1-.04	Jeopardy Assessment - 100%	Jeopardy Assessment - 100% Penalty. If the Department of Revenue determines that collection of	§40-29-73(b)(5)	0
810-12-1-.05	Sale Of Seized Property	(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 understandable layman's description, and the time, place, manner, and other conditions of sale thereof.	§40-29-26	0
810-12-1-.05	Sale Of Seized Property	(2) Each public notice shall clearly describe the following:	§40-29-26	0
810-12-1-.05	Sale Of Seized Property	(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 may be held in either county.	§40-29-26	0
810-12-1-.05	Sale Of Seized Property	(2)(b) Minimum price. - Before the sale, the Commissioner or his delegate may determine a	§40-29-26	0
810-12-1-.05	Sale Of Seized Property	(2)(c) Type of sale. - The notice of sale shall state whether the property is being sold by public auction or by public sale under sealed bids.	§40-29-26	0
810-12-1-.05	Sale Of Seized Property	(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 sold under whichever method produces the highest aggregate amount.	§40-29-26	0
810-12-1-.05	Sale Of Seized Property	(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 payment may be deferred for such period (not to exceed one month) as may be determined to be appropriate.	§40-29-26	0
810-12-1-.05	Sale Of Seized Property	(5) The Commissioner or his delegate may adjourn the sale from time to time, but in no case shall	§40-29-26	0
810-12-1-.05	Sale Of Seized Property	(6) Payment of amount bid. - If payment in full is required at the time of acceptance of a bid, and if 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 defaulting purchaser, of any nature whatsoever, and the amount paid upon the bid price by such defaulting purchaser shall be forfeited.	§40-29-26	0
810-12-1-.05	Sale Of Seized Property	(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 property and;	§40-29-26	0
810-12-1-.05	Sale Of Seized Property	(7)(a) Return to owner. - If the owner of the property can be readily found, the Commissioner or 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, the owner:	§40-29-26	0
810-12-1-.05	Sale Of Seized Property	(7)(a)(2) Gives bond in such form, with such sureties, and in such amount as the Commissioner or	§40-29-26	0
810-12-1-.05	Sale Of Seized Property	(7)(b) Immediate sale. - If the owner has not paid such amount or furnished such bond, the Commissioner or his delegate may immediately announce and offer for sale to the general public at auction the property seized.	§40-29-26	0
810-12-1-.05	Sale Of Seized Property	(8) Upon the expiration of any redemption period, real property acquired by the Department of Revenue as a result of such sale(s) may be advertised and sold by either public auction or public sale under sealed bids.	§40-29-26	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
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810-12-1-.05	Sale Of Seized Property	(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 Department, to be held in escrow pending a final court decision on the appeal of the assessment.	§40-29-26	0
810-12-1-.06	Issuance Of Writs Of	(3)(a) The Commissioner or his delegate is authorized, under authority of §40-2-11(16) and §40-29-	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-	0
810-12-1-.06	Issuance Of Writs Of Execution.	(3)(b) Identification of Property for Seizure - The Department of Revenue may suggest specific 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 Title 6, Code of Ala. 1975. Upon receipt of the writ, the sheriff has responsibility for contacting the taxpayer and serving him with a copy of the Notice of Levy.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-	0
810-12-1-.06	Issuance Of Writs Of Execution.	(3)(c) Satisfaction Prior to Sale - The sheriff may allow the taxpayer an opportunity to satisfy the final assessment by payment in full. Such opportunity will be determined and handled in 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
810-12-1-.06	Issuance Of Writs Of Execution.	(3)(d) Storage of Personal Property Prior to Sale - When the sheriff finds it necessary to levy on 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. 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 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
810-12-1-.06	Issuance Of Writs Of	(3)(e) Advertising - Prior to conducting a sale, the sheriff will advertise the property, as required in	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-	0
810-12-1-.06	Issuance Of Writs Of Execution.	(3)(f) Redemption Prior to Sale - At any time prior to the sheriff's sale, the taxpayer may retrieve his property by paying the amount of the final assessment to the sheriff, along with accrued 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
810-12-1-.06	Issuance Of Writs Of Execution.	(3)(g) Release of Property - The Department may request that the sheriff release the seized 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 incurred, unless the Department agrees to accept responsibility for such costs because it has erred in the issuance of its writ.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-	0
810-12-1-.06	Issuance Of Writs Of Execution.	(3)(h) Sheriff to Set Sale - The sheriff will set the day, time, and location when the property is to be 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 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
810-12-1-.06	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
810-12-1-.06	Issuance Of Writs Of Execution.	(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 should be made by the bidder in accordance with the timeframe and in the manner established by the sheriff conducting the sale.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-	0
810-12-1-.06	Issuance Of Writs Of Execution.	(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 vehicle and the lienholder bids the amount of sheriff's costs, the Department may elect not to bid on the property.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-	0
810-12-1-.06	Issuance Of Writs Of Execution.	(3)(k)(2) Whenever it is determined that the condition of the vehicle is such that it cannot be transported and/or resold without the expenditure of significant state funds, the vehicle may be turned over to the facility where it has been stored in satisfaction of any unpaid storage costs.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-	0
810-12-1-.06	Issuance Of Writs Of	(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-	0
810-12-1-.06	Issuance Of Writs Of Execution.	(3)(l) Third Party Claimant - Whenever the sheriff has levied on personal property, and a third 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 filing of a claim, the sheriff will return the affidavit and bond to the clerk of the circuit court so that the claim may be set for hearing.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-	0
810-12-1-.06	Issuance Of Writs Of Execution.	(3)(m) Department to Assist Sheriff - Whenever the Department issues an execution directing the sheriff to seize and sell the tangible personal property of a business, the Department may assist the sheriff in carrying out the execution by providing personnel to inventory, pack, and transport 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
810-12-1-.06	Issuance Of Writs Of Execution.	(3)(n) Redemption Period for Personal Property Sold Under Execution - As provided at §40-29-28(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 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
810-12-1-.06	Issuance Of Writs Of	(3)(p) Real Property Transferred Subject to Tax Lien - Real property subject to a state tax lien	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-	0
810-12-1-.06	Issuance Of Writs Of Execution.	(3)(q) Redemption of Real Property - The taxpayer will have one year from the date of the sale to 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 amount of the final assessments covered by the writ of execution, plus accrued interest, the 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

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810-12-1-.06	Issuance Of Writs Of Execution.	(3)(r) Wrongful Levy - If, subsequent to a sheriff's sale, the Commissioner or his delegate 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 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 account the condition of the vehicle at the time it was seized.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-29	0
810-12-1-.07	Sale Of Real Property Acquired Through A Sheriff's Sale By Means Of Public Auction Or Public Sale Under Sealed Bids.	(2) SEALED BID GUIDELINES AND PROCEDURES. The department shall use the procedures below for the sale of real property under sealed bids after the right of redemption has expired as provided in §40-29-28(b), Code of Ala. 1975.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-29	0
810-12-1-.07	Sale Of Real Property Acquired Through A Sheriff's Sale By Means Of Public Auction Or Public Sale Under Sealed Bids.	(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, 40-29-29	0
810-12-1-.07	Sale Of Real Property Acquired Through A Sheriff's Sale By Means Of Public Auction Or Public Sale Under Sealed Bids.	(2)(b) The department will offer for sale only the right, title, and interest of the department in and 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 property.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-29	0
810-12-1-.07	Sale Of Real Property Acquired Through A Sheriff's Sale By Means Of Public Auction Or Public Sale Under Sealed Bids.	(2)(c) Preparing the Invitation for Bids - An Invitation for Bid notice shall be prepared by the department providing the following:	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-29	0
810-12-1-.07	Sale Of Real Property Acquired Through A Sheriff's Sale By Means Of Public Auction Or Public Sale Under Sealed Bids.	(2)(d) Terms and Conditions of Sealed Bids - Before submitting a bid, bidders must accept the following terms of the Invitation to Bid:	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-29	0
810-12-1-.07	Sale Of Real Property Acquired Through A Sheriff's Sale By Means Of Public Auction Or Public Sale Under Sealed Bids.	(2)(d)(8) A bid deposit of 10 percent of the total amount of the bid must be submitted in certified	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-29	0
810-12-1-.07	Sale Of Real Property Acquired Through A Sheriff's Sale By Means Of Public Auction Or Public Sale Under Sealed Bids.	(2)(d)(9) Within 30 days of notification of acceptance of the bid, the remaining bid price must be paid in full.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-29	0
810-12-1-.07	Sale Of Real Property Acquired Through A Sheriff's Sale By Means Of Public Auction Or Public Sale Under Sealed Bids.	(2)(d)(11) The department shall convey the property by issuing a deed to the highest bidder after	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-29	0
810-12-1-.07	Sale Of Real Property Acquired Through A Sheriff's Sale By Means Of Public 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, 40-29-29	0
810-12-1-.07	Sale Of Real Property Acquired Through A Sheriff's Sale By Means Of Public Auction Or Public Sale Under Sealed Bids.	(2)(d)(13) All contact information on the bid form must be filled out completely.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-29	0
810-12-1-.07	Sale Of Real Property Acquired Through A Sheriff's Sale By Means Of Public Auction Or Public Sale Under Sealed Bids.	(2)(f) Submission of Bids - Bidders must submit sealed bids before the closing date and time stated in the Invitation for Bids Notice. Bids will not be accepted after the advertised deadline for any reason.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-29	0
810-12-1-.07	Sale Of Real Property Acquired Through A Sheriff's Sale By Means Of Public Auction Or Public Sale Under Sealed Bids.	(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, 40-29-29	0
810-12-1-.07	Sale Of Real Property Acquired Through A Sheriff's Sale By Means Of Public Auction Or Public Sale Under Sealed Bids.	(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 amount must be submitted in certified funds to complete the sale.	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-29	0
810-12-1-.07	Sale Of Real Property Acquired Through A Sheriff's Sale By Means Of Public Auction Or Public Sale Under Sealed Bids.	(2)(l) Notification to Unsuccessful Bidders - The department will notify each unsuccessful bidder	§§40-2A-7(a)(5), 40-2-11(16), 40-29-23, 40-29-29	0
810-12-1-.07	Sale Of Real Property Acquired Through A Sheriff's Sale By Means Of Public Auction Or Public Sale Under Sealed Bids.	(2)(n) Preparation of Deed - Upon payment in full of the total bid amount, the department shall prepare a deed for the successful bidder transferring the right, title, and interest of the 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, 40-29-29	0
810-13-1-.01	Taxpayer Payment Procedures	(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
810-13-1-.01	Taxpayer Payment Procedures	(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.	§§40-2A-7(a)(5), 41-1-20, Act 2014-146	0
810-13-1-.01	Taxpayer Payment Procedures	(4) The \$750 threshold payment requirement amount shall be construed to mean the amount of a	§§40-2A-7(a)(5), 41-1-20, Act 2014-146	0
810-13-1-.01	Taxpayer Payment Procedures	(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.	§§40-2A-7(a)(5), 41-1-20, Act 2014-146	0
810-13-1-.01	Taxpayer Payment Procedures	(6) If there is a conflict between these rules and any other rules applicable to taxes, these rules	§§40-2A-7(a)(5), 41-1-20, Act 2014-146	0
810-13-1-.02	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.	§§40-1-20 through 40-1-23	0
810-13-1-.02	Definitions.	(8) "Call-in period" means the specified time interval in each call-in day during which EFT payment	§§40-1-20 through 40-1-23	0
810-13-1-.02	Definitions.	(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.	§§40-1-20 through 40-1-23	0
810-13-1-.02	Definitions.	(27) "Tax type" means a tax, fee, license or other obligation which is subject to the EFT payment	§§40-1-20 through 40-1-23	0
810-13-1-.02	Definitions.	(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 1994 and all years thereafter is \$25,000.	§§40-1-20 through 40-1-23	0
810-13-1-.03	General Requirements.	(1) Under the authority granted to the Department by Act 06-552, the Department establishes a	§§40-2A-7(a)(5), Act 91-570 and Act 06-552, as	0
810-13-1-.03	General Requirements.	(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 payments made to the Department during a calendar year, rather than the aggregate of payments made during a calendar year.	§§40-2A-7(a)(5), Act 91-570 and Act 06-552, as	0
810-13-1-.04	Tax Types Covered	(2) The above referenced list of tax types is not meant to be exclusive and the Department may at	§§41-1-20 through 41-1-23	0
810-13-1-.07	Registration Of Taxpayers.	(1) Upon a taxpayer being notified by the Alabama Department of Revenue that taxes, fees or other obligations collected or administered by the department must be paid electronically, the taxpayer shall register with the Department prior to making the required electronic payments, except for those taxpayers subject to paragraphs (a) and (b) below that make ACH Debit Method payments. Taxpayers subject to paragraphs (a) and (b) below that make ACH Credit Method Payments shall register with the Department prior to making electronic payments.	§§40-2A-7(a)(5), Act No. 06-552 and Act No.9	0
810-13-1-.07	Registration Of Taxpayers.	(1)(a) Taxpayers are required to file certain state and local business tax returns electronically	§§40-2A-7(a)(5), Act No. 06-552 and Act No.9	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-13-1-.07	Registration Of Taxpayers.	(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 810-3-74-.01, 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 with the Department to make an EFT ACH Debit Method payment through the Paperless Filing and Payment System.	§§40-2A-7(a)(5), Act No. 06-552 and Act No.9	0
810-13-1-.07	Registration Of Taxpayers.	(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	0
810-13-1-.07	Registration Of Taxpayers.	(1)(c)(12) A letter of justification must be attached if the ACH Credit payment method is elected.	§§40-2A-7(a)(5), Act No. 06-552 and Act No.9	0
810-13-1-.07	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
810-13-1-.07	Registration Of Taxpayers.	(3) A taxpayer must provide at least a 30 day written notice of any change of information required by Form EFT 001, Electronic Funds Transfer Authorization Agreement , by submitting a revised Form EFT 001 to the Department.	§§40-2A-7(a)(5), Act No. 06-552 and Act No.9	0
810-13-1-.07	Registration Of Taxpayers.	(4) The Department prescribes Form EFT 001, Electronic Funds Transfer Authorization Agreement ,	§§40-2A-7(a)(5), Act No. 06-552 and Act No.9	0
810-13-1-.07	Registration Of Taxpayers.	(5) The Data Collection Center and its employees shall be bound by the same confidentiality requirements as the Department under the Code of Ala. 1975 , as amended.	§§40-2A-7(a)(5), Act No. 06-552 and Act No.9	0
810-13-1-.08	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
810-13-1-.08	Payment Alternatives	(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 the Department's decision.	§§41-1-20 through 41-1-23	0
810-13-1-.09	Payment Procedures - General	(1) Taxpayers who are required to make payments for tax types using EFT must initiate the	§§41-1-20 through 41-1-23	0
810-13-1-.09	Payment Procedures - General Provisions	(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 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 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
810-13-1-.09	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
810-13-1-.09	Payment Procedures - General Provisions	(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 these rules, until such time as it is finally determined that the taxpayer should be permitted to make tax payments by other than one of said methods. See Voluntary Use of EFT.	§§41-1-20 through 41-1-23	0
810-13-1-.09	Payment Procedures - General	(5) If the taxpayer elects to use the ACH Debit payment method, the taxpayer will furnish the	§§41-1-20 through 41-1-23	0
810-13-1-.09	Payment Procedures - General Provisions	(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 the transaction. The taxpayer shall provide the information necessary for the bank to complete the NACHA CCD+ entry with the required TXP Banking Convention addenda record.	§§41-1-20 through 41-1-23	0
810-13-1-.10	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
810-13-1-.10	Procedures For ACH Debit Payment Method	(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 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 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
810-13-1-.10	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
810-13-1-.10	Procedures For ACH Debit Payment Method	(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 ACH debit transaction pursuant to the provisions of this rule, received a confirmation number, and 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
810-13-1-.10	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
810-13-1-.10	Procedures For ACH Debit Payment Method	(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 legibly print on the face of the return that the payment was made via EFT. Paper returns for which 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
810-13-1-.11	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
810-13-1-.11	Procedures For ACH Credit Payment Method.	(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 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 Department may in its discretion require the taxpayer to make future payments by the ACH Debit payment method.	§§40-2A-7(a)(5), 40-2A-11, 41-1-20, 41-1-21,	0
810-13-1-.11	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
810-13-1-.11	Procedures For ACH Credit Payment Method.	(4)(a)(2) Revocation of the taxpayer's ACH Credit Payment status. The taxpayer will receive a 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
810-13-1-.11	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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-13-1-.11	Procedures For ACH Credit Payment Method.	(4)(b)(6) Confirmation Number or Billing ID. The confirmation number and billing ID share the 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: Unpaid final assessments that have been transferred to the Collection Services Division (CSD) must not be paid via ACH Credit Method. Contact the CSD for payment options.	§§40-2A-7(a)(5), 40-2A-11, 41-1-20, 41-1-21,	0
810-13-1-.11	Procedures For ACH Credit	(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
810-13-1-.11	Procedures For ACH Credit Payment Method.	(6) Penalties. Pursuant to Section 41-1-21, failure to make payment in a timely manner, or failure 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 transaction. In order to prove timely compliance, the taxpayer must have timely initiated the 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,	0
810-13-1-.11	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
810-13-1-.12	Requirement For Filing Returns	(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, and loss of applicable discount shall apply under the provisions of the appropriate revenue laws of the Code of Ala. 1975, as amended, unless otherwise provided in these rules.	§§41-1-20 through 41-1-23	0
810-13-1-.12	Requirement For Filing Returns	(2) Most return forms will have an EFT payment indicator for the taxpayer to complete. In the absence of an EFT payment indicator, taxpayers must boldly and legibly print on the face of the return that payment was made using EFT.	§§41-1-20 through 41-1-23	0
810-13-1-.12	Requirement For Filing Returns	(3) The filed return and the EFT payment shall be coordinated by the Department.	§§41-1-20 through 41-1-23	0
810-13-1-.12	Requirement For Filing Returns	(4) Tax returns for which payment was made using EFT must be mailed to the following address:	§§41-1-20 through 41-1-23	0
810-13-1-.13	Penalties For Noncompliance.	(1) The provisions of Code of Ala. 1975, as amended, shall 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
810-13-1-.13	Penalties For Noncompliance.	(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 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
810-13-1-.13	Penalties For Noncompliance.	(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 penalties, interest, or loss of applicable discount for the late payment.	§§41-1-20 through 41-1-23	0
810-13-1-.13	Penalties For Noncompliance.	(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 transaction was not properly completed.	§§41-1-20 through 41-1-23	0
810-13-1-.13	Penalties For Noncompliance.	(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 respect to the payment if the transaction was not properly completed.	§§41-1-20 through 41-1-23	0
810-13-1-.13	Penalties For Noncompliance.	(7) A taxpayer who is required to make EFT payments and who is unable to make a timely payment because of system failures within the Automated Clearing House System, which are beyond the taxpayer's control, shall not be subject to penalty or interest for late payment or loss of applicable discount.	§§41-1-20 through 41-1-23	0
810-13-1-.14	Voluntary Use Of EFT To Pay Taxes	(1) Those taxpayers who are required to make EFT payments for a tax type may request permission to also make EFT payments for other tax types. Those taxpayers who are not required 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
810-13-1-.14	Voluntary Use Of EFT To Pay Taxes	(3) Written applications for voluntary participation in the EFT program must be filed with the Department at least 60 days prior to the due date of the payment(s) in question. Taxpayers may 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 make more than one (1) such application per calendar year.	§§41-1-20 through 41-1-23	0
810-13-1-.14	Voluntary Use Of EFT To Pay Taxes	(4) Requests for voluntary inclusion and termination notices must be directed to the Alabama Department of Revenue, EFT Unit, P.O. Box 327950, Montgomery, Alabama 36132-7950.	§§41-1-20 through 41-1-23	0
810-13-1-.15	Proof Of Payment	(1) The Department will credit the taxpayer with the amount paid as of the date the payment is received by the State of Alabama's bank account. The proof of payment by the taxpayer shall depend on the payment method utilized.	§§41-1-20 through 41-1-23	0
810-13-1-.15	Proof Of Payment	(2) An ACH Debit transaction may be proven by use of the verification code, received from the	§§41-1-20 through 41-1-23	0
810-13-1-.16	Correction Of Errors	(1) Errors in the EFT payment process will result in either an underpayment or an overpayment of 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 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
810-13-1-.16	Correction Of Errors	(3) If a taxpayer does not make a correct payment of tax for a particular period, such taxpayer shall , on the nearest business day to the date on which the error is discovered, contact the EFT Unit for specific instructions.	§§41-1-20 through 41-1-23	0
810-13-1-.16	Correction Of Errors	(4) If the taxpayer error involves an overpayment of tax, the taxpayer may either elect to have the overpayment applied against the liability for the next reporting period or may apply for a refund 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.	§§41-1-20 through 41-1-23	0
810-13-1-.16	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	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-13-1-.16	Correction Of Errors	(6) In the event a taxpayer using the ACH Debit method communicates payment information to the Data Collection Center after 3:45 p.m. CST (Central Standard Time) on the business day before the due date, the payment shall be posted to the taxpayer's account on the next business day following the due date and shall constitute late payment.	§§41-1-20 through 41-1-23	0
810-13-1-.16	Correction Of Errors	(7) Except as provided in these rules, failure of a taxpayer to make a timely EFT payment because of circumstances under the taxpayer's control, including but not limited to insufficiency of funds in the taxpayer's account or a direct payment to the Department using an unauthorized payment method may result in penalty, interest, and loss of applicable discount.	§§41-1-20 through 41-1-23	0
810-13-1-.17	Emergency Payment	(1) In the event the taxpayer determines that he is unable to effect a timely EFT payment, for extenuating circumstance beyond the control of the taxpayer, the Department may allow the taxpayer to use Fedwire. For instance, if on the due date of an EFT payment the taxpayer becomes aware that an error was made on the EFT payment which cannot be corrected on that day, the taxpayer may contact the Department and request authorization to correct the payment with a Fedwire. At the discretion of the Department, authorization to use Fedwire for that one payment may be granted. The Department will base its determination upon the taxpayer's payment history as well as the taxpayer's compliance with prescribed rules regarding EFT payments.	§§41-1-20 through 41-1-23	0
810-13-1-.17	Emergency Payment	(3) To request authorization from the Department, the taxpayer must contact the EFT Unit. The	§§41-1-20 through 41-1-23	0
810-13-1-.17	Emergency Payment	(4) Taxpayers who are granted authorization to use wire transfer as an exception to either the ACH Debit method or ACH Credit method will be given specific instructions regarding the payment information that must accompany the wire transfer.	§§41-1-20 through 41-1-23	0
810-13-1-.17	Emergency Payment	(5) All wire transfers must be accompanied by an addenda record, in the format specified by the Department, which includes the following information:	§§41-1-20 through 41-1-23	0
810-13-1-.17	Emergency Payment	(7) Unauthorized Fedwire transfers will constitute late payment and the applicable late payment penalties, interest, and loss of discount shall apply.	§§41-1-20 through 41-1-23	0
810-13-1-.17	Emergency Payment	(9) Authorized Fedwire transfers which are not received by the State Treasury on or before the	§§41-1-20 through 41-1-23	0
810-13-1-.19	Change In Taxpayer Information	(1) A taxpayer must provide at least 30 days written notice of any change of information required by the Form EFT 001, Electronic Funds Transfer Authorization Agreement, by submitting a revised Form EFT 001 to:	§§41-1-20 through 41-1-23	0
810-14-1-.02	Guidelines For Granting Administrative Reviews	(1) A taxpayer who does not agree with a notice of preliminary assessment may file a written request for review with the Department in response to the preliminary assessment. This written request shall be referred to as a "petition for review" and should describe specific objections to the preliminary assessment.	§§40-2A-7(a)(5), 40-2A-4	0
810-14-1-.02	Guidelines For Granting Administrative Reviews	(1)(a) The petition must be filed within thirty (30) days of the mailing personal service, whichever occurs earlier, of the preliminary assessment date. However, if the thirtieth (30th) day falls on a Saturday, Sunday, or state holiday, the taxpayer has until the next business day to file the petition.	§§40-2A-7(a)(5), 40-2A-4	0
810-14-1-.02	Guidelines For Granting Administrative Reviews	(1)(b) The petition must be submitted to the address shown on the assessment notice.	§§40-2A-7(a)(5), 40-2A-4	0
810-14-1-.02	Guidelines For Granting Administrative Reviews	(4) Final assessments may be appealed to the Alabama Tax Tribunal or to circuit court, regardless of whether a petition for review was filed.	§§40-2A-7(a)(5), 40-2A-4	0
810-14-1-.03	Cost Of Transcripts And Recordings.	(1) A taxpayer may request a transcript, copy of a transcript, or copy of an audio recording of any in-person interview between a taxpayer and any officer or employee of the department.	Title 40, Chapter 2A	0
810-14-1-.03	Cost Of Transcripts And Recordings.	(2)(a) Upon reasonable advance notice to the taxpayer, the department may record any in-person interview between the taxpayer and any officer or employee of the department. For purposes of this rule, reasonable notice means at least 24 hours notice, unless otherwise approved by the department.	Title 40, Chapter 2A	0
810-14-1-.03	Cost Of Transcripts And Recordings.	(3)(a) If the interview is recorded by the department and the department does not intend to have	Title 40, Chapter 2A	0
810-14-1-.03	Cost Of Transcripts And Recordings.	(3)(b) If the interview has been transcribed by the department and the taxpayer requests a copy of the transcript, the department will copy the transcript and the taxpayer shall pay \$.20 per page for the cost of copying the transcript.	Title 40, Chapter 2A	0
810-14-1-.03	Cost Of Transcripts And Recordings.	(3)(c) If the interview is recorded by the department and the taxpayer requests a copy of the audio recording, the department will reproduce the audio recording and the taxpayer shall pay for the cost of the media recording medium (for example, a properly formatted CD), plus a \$25.00 fee for administrative costs involved in producing the recording.	Title 40, Chapter 2A	0
810-14-1-.04	Installment Payment Agreements	(2)(a) Taxpayers must be able to provide financial statements indicative of available assets, including but not limited to cash, real property, or personal property to determine whether an installment agreement will facilitate the collection of the tax.	§§40-1-44, 40-2A, 40-2A-7(a)(5), 40-2A-4(b)(6)	0
810-14-1-.04	Installment Payment Agreements	(2)(b) Agreements extended to corporations for the payment of trust fund taxes require a	§§40-1-44, 40-2A, 40-2A-7(a)(5), 40-2A-4(b)(6)	0
810-14-1-.04	Installment Payment Agreements	(3)(a) Taxpayers requesting an installment payment agreement from the department may be required to complete a Collection Information Statement and submit proof of financial information using the forms prescribed by the department. These forms must :	§§40-1-44, 40-2A, 40-2A-7(a)(5), 40-2A-4(b)(6)	0
810-14-1-.04	Installment Payment Agreements	(3)(c) The department may request updated Collection Information Statements whenever there is reason to believe that the taxpayer's ability to pay has significantly changed.	§§40-1-44, 40-2A, 40-2A-7(a)(5), 40-2A-4(b)(6)	0
810-14-1-.04	Installment Payment Agreements	(4)(b) Any refund that may be due from the department while an installment payment agreement is in effect may be credited against the tax liability that is the subject of the installment payment agreement.	§§40-1-44, 40-2A, 40-2A-7(a)(5), 40-2A-4(b)(6)	0
810-14-1-.04	Installment Payment Agreements	(4)(d) All tax returns for taxes administered or collected by the department that become due	§§40-1-44, 40-2A, 40-2A-7(a)(5), 40-2A-4(b)(6)	0
810-14-1-.04	Installment Payment Agreements	(5)(a) The following circumstances may result in termination, alteration, or modification of an installment payment agreement:	§§40-1-44, 40-2A, 40-2A-7(a)(5), 40-2A-4(b)(6)	0
810-14-1-.04	Installment Payment Agreements	Note: Jeopardy is a condition that would prohibit or impede collection of a tax assessment characterized by the concealment or transfer of assets or the attempt to flee the state with assets.	§§40-1-44, 40-2A, 40-2A-7(a)(5), 40-2A-4(b)(6)	0
810-14-1-.04	Installment Payment Agreements	(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 agreement shall include a statement indicating that the department may collect the balance due by any method allowed by law. Notice may be provided by any of the following methods:	§§40-1-44, 40-2A, 40-2A-7(a)(5), 40-2A-4(b)(6)	0
810-14-1-.04	Installment Payment Agreements	(6) Recording of Liens and Notice to Taxpayers. An installment payment agreement will in no way	§§40-1-44, 40-2A, 40-2A-7(a)(5), 40-2A-4(b)(6)	0
810-14-1-.05	Procedure For Abatement Of Penalties.	(1)(a) The taxpayer's written application should outline the basis of the request for the abatement.	Act 92-186	0
810-14-1-.05	Procedure For Abatement Of Penalties.	(1)(b) Written application by the taxpayer should be made to the supervisor of the appropriate assessing section or division. The written application should be attached to an audit or tax return when it is presented to the supervisor for assessment proceedings or when the audit is paid.	Act 92-186	0
810-14-1-.05	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.	Act 92-186	0
810-14-1-.05	Procedure For Abatement Of Penalties.	(1)(d) The supervisor shall then make a recommendation regarding the abatement to the	Act 92-186	0
810-14-1-.05	Procedure For Abatement Of Penalties.	(1)(e) Failure by the Department to comply with any provision of <i>Code of Ala. 1975, Section 40-2A-4</i> , shall not prohibit the Department from assessing any tax, nor excuse the taxpayer from timely complying with any time limitations.	Act 92-186	0
810-14-1-.05	Procedure For Abatement Of Penalties.	(2) The Department may abate any penalties attributable to erroneous written advice furnished to a taxpayer by an employee of the Department if:	Act 92-186	0
810-14-1-.06	Revenue Rulings	(1) The Commissioner of Revenue may , at his or her discretion, issue Revenue Rulings as authorized by Section 40-2A-5, <i>Code of Ala. 1975</i> . 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)	0
810-14-1-.06	Revenue Rulings	(2)(a) Any request for a revenue ruling must be written in letter form with a duplicate of the	§§40-2A-5(b), 40-2A-7(a)(5)	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-14-1-.06	Revenue Rulings	(2)(b) A ruling request shall be addressed to the Secretary, Department of Revenue, and must be signed by the taxpayer or the taxpayer's authorized representative. The term "authorized representative" has the meaning ascribed to it in Section 40-2A-3(2), Code of Ala. 1975.	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	Revenue Rulings	(2)(c) Each question or subpart of a question shall be considered a separate revenue ruling request and must be accompanied by a \$200.00 fee, in accordance with the provisions of §40-2A-5, Code of Ala. 1975.	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	Revenue Rulings	(2)(d) The ruling request and applicable fee should then be mailed to the following address:	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	Revenue Rulings	(3) A ruling request must include the following:	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	Revenue Rulings	(3)(a) A statement of all facts relevant to the determination. The statement of relevant facts must include the following:	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	Revenue Rulings	(3)(b)(1) A taxpayer may seek a certain determination on the issues raised in the ruling request. In such instance, the taxpayer must furnish an explanation of the grounds for that determination.	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	Revenue Rulings	(3)(b)(2) Even if the taxpayer does not request a specific determination on the issues raised in the ruling request, the taxpayer still must submit an opinion on the tax consequences of the proposed transaction.	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	Revenue Rulings	(3)(c)(1) The taxpayer should inform the Department in its ruling request of any statute, regulation	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	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
810-14-1-.06	Revenue Rulings	(3)(d) Copies of all documents relative to the transaction. The following list is illustrative, but not exhaustive, of the types of documents that should be attached: contracts, wills, deeds, agreements, and legal documents.	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	Revenue Rulings	(3)(e) A statement that to the best of the taxpayer's knowledge, the identical issue or a similar 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 issue was submitted previously by that taxpayer and was later withdrawn prior to the issuance of a revenue ruling.	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	Revenue Rulings	(3)(g)(2) The perjury declaration must be signed by the taxpayer and the taxpayer's authorized representative. Changes in the ruling request or additional factual information sent at a later time must also include the perjury declaration.	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	Revenue Rulings	(4)(a) All revenue rulings shall be maintained in the office of the Secretary of the Department, and 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.	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	Revenue Rulings	(4)(c) Within thirty (30) days after the revenue ruling was issued, a taxpayer may submit a request 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 exists to warrant such delay.	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	Revenue Rulings	(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 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
810-14-1-.06	Revenue Rulings	(5)(b) If information other than names, addresses, and identifying information needs to be deleted, the taxpayer must include with the ruling request a separate statement of proposed deletions and the statutory basis for each deletion.	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	Revenue Rulings	(5)(c) The statement of proposed deletions must accompany the ruling request, but should not be included in or referred to in the request. The material to be deleted should be placed in brackets.	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	Revenue Rulings	(5)(d) The taxpayer may request additional deletions after the ruling request is submitted by submitting an additional statement of proposed deletions.	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	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
810-14-1-.06	Revenue Rulings	(6)(b) The Department may grant or deny the request by the taxpayer. Generally, the Department 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
810-14-1-.06	Revenue Rulings	(7) It shall be the practice of the Department to process ruling requests in the order received. 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 consideration as the particular circumstances warrant.	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	Revenue Rulings	(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 requirements of this rule.	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	Revenue Rulings	(8)(b) The taxpayer shall have thirty (30) days from the date the ruling request was returned to 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 determining when the ruling request was received.	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	Revenue Rulings	(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 furnish his or her views to the division which has or will have audit jurisdiction of the taxpayer's return.	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	Revenue Rulings	(10) Revenue rulings may be revoked or modified by the commissioner at any time; but any revocation or modification shall not be effective retroactively unless one of the following has occurred:	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.06	Revenue Rulings	(11) Notice of the revocation or modification of a revenue ruling shall be mailed by either first-class U.S. mail, U.S. mail with delivery confirmation, or certified U.S. mail to the last known address of the taxpayer and the taxpayer's authorized representative, if any.	§§40-2A-5(b), 40-2A-7(a)(5)	0
810-14-1-.07	Maintenance Of Records.	(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 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

PHASE I ADMINISTRATIVE RULE INVENTORY
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810-14-1-.07	Maintenance Of Records.	(2) Such records and books shall be made available to the Department at a reasonable time and location. "Reasonable time" shall be considered to be during normal business hours of the 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 records and books may be punishable as contempt, as provided in cases of contempt in circuit 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	0
810-14-1-.07	Maintenance Of Records.	(3) The required books or records must be kept available at all times for inspection by the 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 limitations include, but are not limited to the following:	§40-2A-7(b)(2)b Act 92-186	0
810-14-1-.07	Maintenance Of Records.	(3)(a) taxes may 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
810-14-1-.07	Maintenance Of Records.	(3)(b) taxes may be assessed within six years on all tax returns from which more than 25 percent of the taxable base, as stated in the return, is omitted; and	§40-2A-7(b)(2)b Act 92-186	0
810-14-1-.07	Maintenance Of Records.	(3)(c) if a taxpayer appeals an audit/denial/revocation, which is under examination, or currently in litigation for a period beyond three years after, records for all periods in question should be maintained.	§40-2A-7(b)(2)b Act 92-186	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(2)(a) For purposes of this regulation, these terms shall be defined as follows:	§40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(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 withhold and remit any tax administered by the department or to report any information or value 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 refusal to act by the department, or to keep any records required by Chapter 2A, Title 40, Code of Ala. 1975.	§40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(3)(a) A taxpayer shall maintain all records that are necessary to a determination of the correct tax liability. All required records must be made available on request by the Alabama Department of Revenue. Such records shall include all records needed to make a proper determination of tax liability.	§40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(3)(b) If a taxpayer retains records required to be retained under this regulation in both machine-sensible and hard-copy formats, the taxpayer shall make the records available to the Alabama Department of Revenue in machine-sensible format upon request of the Alabama Department of Revenue.	§40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(3)(c) Nothing in this regulation shall be construed to prohibit a taxpayer from demonstrating tax 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 electronic or other storage media in accordance with this regulation. However, this subsection shall not relieve the taxpayer of the obligation to comply with paragraph (3)(b) of this regulation.	§40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(4)(a)(1) Machine-sensible records used to establish tax compliance shall contain sufficient transaction-level detail information so that the details underlying the machine-sensible records can be identified and made available to the Alabama Department of Revenue upon request. A taxpayer has discretion to discard duplicated records and redundant information provided its responsibilities under this regulation are met.	§40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(4)(a)(2) At the time of an examination, the retained records must be capable of being retrieved and converted to a standard record format.	§40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(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	§40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(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 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 code description lists and makes them available to the Alabama Department of Revenue. In this example, the taxpayer need not retain its EDI transaction for tax purposes.	§40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(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
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(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 include the relationship between the records and the tax documents prepared by the taxpayer and the measures employed to ensure the integrity of the records.	§40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(4)(d)(2) The taxpayer shall be capable of demonstrating:	§40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(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 security of the storage environment, the creation of back-up copies, and the use of periodic 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)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(5)(b) The taxpayer's computer hardware or software shall accommodate the extraction and conversion of retained machine-sensible records.	§40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(6)(a) The manner in which the Alabama Department of Revenue is provided access to machine-sensible records as required in paragraph (3)(b) of this regulation may be satisfied through a 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
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(6)(b)(1) The taxpayer may arrange to provide the Alabama Department of Revenue with the hardware, software and personnel resources to access the machine-sensible records.	§40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(6)(b)(2) The taxpayer may arrange for a third party to provide the hardware, software and personnel resources necessary to access the machine-sensible records.	§40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(6)(b)(3) The taxpayer may convert the machine-sensible records to a standard record format specified by the Alabama Department of Revenue, including copies of files, on a magnetic medium	§40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(6)(b)(4) The taxpayer and the Alabama Department of Revenue may agree on other means of providing access to the machine-sensible records.	§40-2A-7(a)(5)	0

PHASE I ADMINISTRATIVE RULE INVENTORY
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810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(7)(a) In conjunction with meeting the requirements of paragraph (4), a taxpayer may create files solely for the use of the Alabama Department of Revenue. For example, if a data base	\$40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(7)(a) A taxpayer may contract with a third party to provide custodial or management services of the records. Such a contract shall not relieve the taxpayer of its responsibilities under this regulation.	\$40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(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
810-14-1-.07.01	Model Recordkeeping And 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
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(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
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(8)(b)(2) Procedures must be established for the effective identification, processing, storage, and 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
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(8)(b)(3) Upon request by the Alabama Department of Revenue, a taxpayer must provide facilities and equipment for reading, locating, and reproducing any documents maintained on microfilm,	\$40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(8)(b)(4) When displayed on such equipment or reproduced on paper, the documents must exhibit 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 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
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(8)(b)(5) All data stored on microfilm, microfiche or other storage-only imaging systems must be	\$40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(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 ordinary course of business as required by existing law and regulations. Hard-copy records may be retained on a recordkeeping medium as provided in paragraph (8) of this regulation.	\$40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(9)(b) Hard-copy records generated at the time of a transaction using a credit or debit card must 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 regulation. Such details include those listed in paragraph (4)(b)1.	\$40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(9)(e) Nothing in this section shall prevent the Alabama Department of Revenue from requesting hard-copy printouts in lieu of retained machine-sensible records at the time of examination.	\$40-2A-7(a)(5)	0
810-14-1-.07.01	Model Recordkeeping And Retention Regulation In An Electronic Environment.	(10) All records required to be retained under this regulation shall be preserved pursuant to	\$40-2A-7(a)(5)	0
810-14-1-.08	Fees And Costs For Witnesses	(4)(a) Basis for payment. Payment for search, reproduction, and transportation costs will be made 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 amount charged to the other person must be subtracted from the amount the Department may pay.	Act 92-186	0
810-14-1-.08	Fees And Costs For Witnesses	(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 and necessary supplies may be reimbursed, except that personnel time for computer search is payable as provided above.	Act 92-186	0
810-14-1-.08	Fees And Costs For Witnesses	(4)(b)(2) Reproductions costs. For copies of documents, \$.20 per page for summoned materials 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). above.	Act 92-186	0
810-14-1-.08	Fees And Costs For Witnesses	(4)(b)(3) Transportation costs. For transportation costs, actual cost may be reimbursed, except	Act 92-186	0
810-14-1-.08	Fees And Costs For Witnesses	(5) Attendance fees. A summoned person shall be paid an attendance fee for each day's 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 1821(b) to witnesses in attendance at courts of the United States at the time of the summoned person's appearance.	Act 92-186	0
810-14-1-.08	Fees And Costs For Witnesses	(5)(a) Travel allowances. A summoned person who travels by common carrier shall be paid for the 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 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
810-14-1-.08	Fees And Costs For Witnesses	(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 employees of the state government.	Act 92-186	0
810-14-1-.09	Entry Of Preliminary Assessment; Final Assessment Of Uncontested Tax; Execution Of Preliminary And Final Assessments	(1) Should the Department determine that the amount of tax reported on a return is incorrect or if	Act 92-186	0
810-14-1-.09	Entry Of Preliminary Assessment; Final Assessment Of Uncontested Tax; Execution Of Preliminary And Final Assessments	(1)(a) A tax return may be deemed "incorrect" for the following reasons:	Act 92-186	0
810-14-1-.09	Entry Of Preliminary Assessment; Final Assessment Of Uncontested Tax; Execution Of Preliminary And Final Assessments	(2) When the Department has required information necessary to formulate a determination of 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 procedures required under Code of Ala. 1975, Sections 40-14-70, 40-21-23, and 40-21-52.	Act 92-186	0

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DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-14-1-.09	Entry Of Preliminary Assessment; Final Assessment Of Uncontested Tax; Execution Of Preliminary And Final Assessments	(3) In the event any of the following occurs: the amount of tax reported on a return is undisputed 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 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 penalty and interest; provided, however, that the Department may at any time enter a final jeopardy assessment pursuant to the provisions of Code of Ala. 1975, Sections 40-17A-12, 40-29-90, and 40-29-91.	Act 92-186	0
810-14-1-.10	Time Limitation For Entering	(1) Any preliminary assessment must be entered within three years from the due date of the	Act 92-186	0
810-14-1-.10	Time Limitation For Entering Preliminary Assessment.	(1)(a) The 100 percent penalty assessments entered under the authority of Code of Ala. 1975, Sections 40-29-72 and 40-29-73, shall be subject to the five-year statute of limitations as provided for in Code of Ala. 1975, Section 40-2A-7(b)(2)c.	Act 92-186	0
810-14-1-.11	Six-Year Time Limitation For Omission Of 25 Percent Or More Of Taxable Base.	(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 more than 25 percent of the taxable base, as stated in the return, was omitted.	§40-2A-7(b)(2)b	0
810-14-1-.11	Six-Year Time Limitation For Omission Of 25 Percent Or More Of Taxable Base.	(3) For purposes of this regulation, the amount omitted from the taxable base shall not include any amounts disclosed in the return or the attachments to the return which would identify to the Department the nature and amount of the item.	§40-2A-7(b)(2)b	0
810-14-1-.11	Six-Year Time Limitation For	(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	0
810-14-1-.12	Second Inspection Of A Taxpayer's Books And Records.	Second Inspection Of A Taxpayer's Books And Records. Only one inspection of a taxpayer's books 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 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 conduct a second examination of a taxpayer's books and records	Act 92-186	0
810-14-1-.13	Service Of Preliminary And Final Assessments	(2) PURPOSE. The purpose of this regulation is to establish procedures regarding the methods of service by which a preliminary or final assessment may be delivered to a taxpayer.	Act 92-186	0
810-14-1-.13	Service Of Preliminary And Final Assessments	(3)(a) Whenever the Department determines that a preliminary assessment should be entered, the notice or copy of the notice shall 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
810-14-1-.13	Service Of Preliminary And Final Assessments	(3)(b) At the option of the Department, however, any preliminary or final assessment may be	Act 92-186	0
810-14-1-.13	Service Of Preliminary And Final Assessments	(3)(c)(1) final assessments of tax of \$500 or less shall be sent by first class U.S. mail to the taxpayer's last known address and/or the taxpayer's authorized representative;	Act 92-186	0
810-14-1-.13	Service Of Preliminary And Final Assessments	(3)(c)(2) final assessments of tax greater than \$500 shall be sent certified mail with return receipt required; and	Act 92-186	0
810-14-1-.13	Service Of Preliminary And Final Assessments	(3)(c)(3) final assessments of value shall be sent by first class U.S. mail to the taxpayer's last known address and/or the taxpayer's authorized representative.	Act 92-186	0
810-14-1-.13	Service Of Preliminary And Final Assessments	(3)(d) The taxpayer's "last known address" shall be deemed to be the last address provided to the	Act 92-186	0
810-14-1-.13	Service Of Preliminary And Final Assessments	(3)(e) In the event that the taxpayer has never furnished the Department with an address, as in 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, records of the U.S. Bankruptcy Court, motor vehicle records, county tax assessors' records, IRS records, and records of the Department of Industrial Relations.	Act 92-186	0
810-14-1-.14	Filing A Written Petition For Review	(1) If a taxpayer disagrees with a preliminary assessment as entered by the Department, the 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 Saturday, Sunday, or state holiday, the taxpayer has until the next business day to file his/her written petition for review.	Act 92-186	0
810-14-1-.14	Filing A Written Petition For Review	(1)(a) For purposes of this regulation, the term "written petition for review" shall mean any written response to a preliminary assessment which raises the issue of an incorrect liability as established by the assessment. The petition should include the following:	Act 92-186	0
810-14-1-.14	Filing A Written Petition For Review	(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 be notified by first class U.S. mail of the conference date. All notices shall include the conference 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	0
810-14-1-.15	Entry Of Final Assessment	(1) The Department may enter a final assessment for determinations of value, or for the nonpayment or underpayment of any tax administered by the Department, including any applicable interest and penalty, when:	§§40-2A-7(a)(5), 40-2A-7(b)(1)c	0
810-14-1-.15	Entry Of Final Assessment	(2) The Commissioner is authorized to make all final assessments of all taxes and determinations 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 may appoint one or more such employees of the Department as an assessment officer for the purpose of entering final assessments.	§§40-2A-7(a)(5), 40-2A-7(b)(1)c	0
810-14-1-.15	Entry Of Final Assessment	(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	0
810-14-1-.15	Entry Of Final Assessment	(4) The final assessment shall be entered by the Commissioner or an assessment officer by signing the final assessment document. A final assessment document may be signed by facsimile or electronic signature.	§§40-2A-7(a)(5), 40-2A-7(b)(1)c	0
810-14-1-.16	Uniform Revenue Procedures- Appeal From Final Assessment.	(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 of public utilities under Chapter 21 of Title 40, nothing herein shall be construed to apply to the appeal of ad valorem taxes on real or personal property which is administered by the various counties of the State of Alabama.	§§40-2A-7(a)(5), 40-2A-7(b)(4)d, 40-2A-7(b)(1)c	0
810-14-1-.16	Uniform Revenue Procedures- 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)(1)c	0
810-14-1-.16	Uniform Revenue Procedures- Appeal From Final Assessment.	(4) APPEAL OPTIONS. Within a 30-day period from the date mailed or delivered by personal service, whichever occurs earlier, a taxpayer may appeal (even if the taxpayer has paid the tax at 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)(1)c	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-14-1-.16	Uniform Revenue Procedures - Appeal From Final Assessment.	(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 days from 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 tax period(s) being appealed, and a brief statement explaining the objection(s) to the Final 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)(5)	0
810-14-1-.16	Uniform Revenue Procedures - Appeal From Final Assessment.	(6) APPEALS DIRECTLY TO CIRCUIT COURT. If the taxpayer chooses to appeal directly to the circuit 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 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 327001, Montgomery, AL 36132-7001. And, the taxpayer must do one of the following:	§§40-2A-7(a)(5), 40-2A-7(b)(4)d, 40-2A-7(b)(5)	0
810-14-1-.16	Uniform Revenue Procedures - Appeal From Final Assessment.	(6)(c) File an irrevocable letter of credit with the circuit court in an amount equal to 125 percent 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, Code of Ala. 1975. 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 costs relating to the appeal. The taxpayer may not issue an irrevocable letter of credit for a final assessment entered against the same taxpayer;	§§40-2A-7(a)(5), 40-2A-7(b)(4)d, 40-2A-7(b)(5)	0
810-14-1-.16	Uniform Revenue Procedures - Appeal From Final Assessment.	(6)(d) File a pledge or collateral assignment of securities that constitute eligible collateral under Chapter 14A, Title 41, Code of Ala. 1975, in an amount equal to 200 percent of the amount of the 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 appeal;	§§40-2A-7(a)(5), 40-2A-7(b)(4)d, 40-2A-7(b)(5)	0
810-14-1-.16	Uniform Revenue Procedures - Appeal From Final Assessment.	(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 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 the circuit court of the county in which the taxpayer resides or has a principal place of business in Alabama and the taxpayer must do one of the following:	§§40-2A-7(a)(5), 40-2A-7(b)(4)d, 40-2A-7(b)(5)	0
810-14-1-.16	Uniform Revenue Procedures - Appeal From Final Assessment.	(7)(b) Execute a supersedeas bond, which shall be executed by a surety company licensed to do business in Alabama, for 125 percent of the amount stated as due in the final order of the, Tax 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 any court cost relating to the appeal.	§§40-2A-7(a)(5), 40-2A-7(b)(4)d, 40-2A-7(b)(5)	0
810-14-1-.16	Uniform Revenue Procedures - Appeal From Final Assessment.	(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 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)(5)	0
810-14-1-.16	Uniform Revenue Procedures - Appeal From Final Assessment.	(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 order of the, Tax Tribunal Judge. The pledge or collateral assignment shall be conditioned to pay the assessment plus applicable interest and any court costs relating to the appeal.	§§40-2A-7(a)(5), 40-2A-7(b)(4)d, 40-2A-7(b)(5)	0
810-14-1-.17	Procedure For Refund Of Local Taxes	(1) If the Department is required to make a refund of a county or municipal tax administered by 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 county or municipal returns, up to the amount of refund due.	Act 92-186	0
810-14-1-.17	Procedure For Refund Of Local Taxes	(2) In the case of refunds involving county hazardous waste fees, overpayments shall only be made from current collections until the overpayment is satisfied.	Act 92-186	0
810-14-1-.18	Petitions For Refund Allowed	(1) Any taxpayer or consumer/purchaser may file a petition for refund of any taxes erroneously paid to the Department. Such petition shall include the following:	Act 92-186	0
810-14-1-.18	Petitions For Refund Allowed	(1)(g) an attachment of any documentation sufficient to provide proof of an erroneous payment. (Examples of documentation may include: invoices, receipts, check copies, accrual records, copies of returns, etc.)	Act 92-186	0
810-14-1-.18	Petitions For Refund Allowed	(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 refund of taxes due shall be considered a petition for refund.	Act 92-186	0
810-14-1-.18	Petitions For Refund Allowed	(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 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
810-14-1-.18	Petitions For Refund Allowed	(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 consumer/purchaser.	Act 92-186	0

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810-14-1-.18	Petitions For Refund Allowed	(5) In the case of an individual, refunds requested in a petition for refund required to be filed 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 refund is requested.	Act 92-186	0
810-14-1-.18	Petitions For Refund Allowed	(6) The Department shall develop and make available forms for annual refund petitions required to be filed under paragraphs (3) and (4).	Act 92-186	0
810-14-1-.19	Time Limitations For Filing Petitions For Refund.	(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 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
810-14-1-.19	Time Limitations For Filing Petitions For Refund.	(1)(a) Limit where petition filed within three-year period. If the petition for refund made on a 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 paid) within that three-year period, plus that amount paid within the period of any extension of time for filing the return.	§40-2A-7(c)(2), Act 92-186	0
810-14-1-.19	Time Limitations For Filing Petitions For Refund.	(1)(b) Limit where petition not filed within three-year period. If the petition was not filed within such three-year period, the amount refunded may not 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
810-14-1-.19	Time Limitations For Filing Petitions For Refund.	(1)(c) Limit where petition filed for refund/credit of final assessment. A petition for refund or credit of a final assessment must 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
810-14-1-.19	Time Limitations For Filing Petitions For Refund.	(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 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, 40-17-122, 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
810-14-1-.19	Time Limitations For Filing Petitions For Refund.	(2) The return shall be considered as filed on the original due date if the tax is paid or the return 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 extension of time granted the taxpayer. An original return filed after the due date shall be considered as filed on the original due date for purposes of petitioning for refund.	§40-2A-7(c)(2), Act 92-186	0
810-14-1-.19	Time Limitations For Filing Petitions For Refund.	(3) Date of payment. Any tax deducted and withheld at the source during any calendar year under 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, whether or not timely filed.	§40-2A-7(c)(2), Act 92-186	0
810-14-1-.19	Time Limitations For Filing Petitions For Refund.	(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, whether or not timely filed. This shall be determined without regard to any extension of time for filing such return.	§40-2A-7(c)(2), Act 92-186	0
810-14-1-.19	Time Limitations For Filing Petitions For Refund.	(3)(c) For purposes of this regulation, the date of payment for privilege licenses shall be the date 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 by the issuing date, which appears on the face of the license.	§40-2A-7(c)(2), Act 92-186	0
810-14-1-.19	Time Limitations For Filing Petitions For Refund.	(4) Limitation in case an extension agreement is executed. If an agreement under the provisions of Section 40-2A-7(b)(2). 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 for refund may be filed or a refund may be allowed, or made if no petition is filed, is the period 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
810-14-1-.19	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 Code of Ala. 1975, relating to the carryback of a net operating loss deduction.	§40-2A-7(c)(2), Act 92-186	0
810-14-1-.19	Time Limitations For Filing Petitions For Refund.	(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 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 which the taxes were paid.	§40-2A-7(c)(2), Act 92-186	0
810-14-1-.20	Limitation With Respect To Net Operating Loss Carrybacks.	(1) If a petition for refund or credit relates to an overpayment of tax attributable to a net 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
810-14-1-.20	Limitation With Respect To Net Operating Loss Carrybacks.	(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 which a petition for refund may be filed with respect to the taxable year in which the net operating loss was incurred which resulted in the carryback, except that:	Act 92-186	0
810-14-1-.20	Limitation With Respect To Net Operating Loss Carrybacks.	(1)(b)(i) with respect to an overpayment attributable to a net operating loss carryback to any year 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 month in which such certification is issued to the taxpayer, and	Act 92-186	0
810-14-1-.20	Limitation With Respect To Net Operating Loss Carrybacks.	(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 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 elimination of such excessive profits becomes final, whichever is later.	Act 92-186	0
810-14-1-.21	Procedures If Refunds Granted; Credit Of Refund; Payment Of Other Taxes; Payment Of Interest.	(1) If a petition is granted, or the Department, the Alabama Tax Tribunal, or a court otherwise determines that a refund is due, the overpayment shall be refunded to the taxpayer by the state, 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
810-14-1-.21	Procedures If Refunds Granted; Credit Of Refund; Payment Of Other Taxes; Payment Of Interest.	(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 owing by the taxpayer. In the case of income taxes, any overpayment shall also be subject to the 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 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

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810-14-1-22	Denial Or Revocation Of Licenses, Account Numbers, Permits And Certificates (Including Motor Vehicle Certificates Of Title).	(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 certificate should not be issued, applicants for each license, account number, permit, or certificate shall be notified in writing of the denial of their application by the Department.	§§40-2A-7(a)(5), 40-2A-4	0
810-14-1-22	Denial Or Revocation Of Licenses, Account Numbers, Permits And Certificates (Including Motor Vehicle Certificates Of Title).	(1)(c) The Department may deny the issuance of a motor vehicle license plate by written 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
810-14-1-22	Denial Or Revocation Of Licenses, Account Numbers, Permits And Certificates (Including Motor Vehicle Certificates Of Title).	(1)(d) Written notification of a denial shall be by first class mail, U.S. mail with delivery 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 applicant of the right to appeal the denial to the Alabama Tax Tribunal within thirty (30) days from the date the notice is mailed.	§§40-2A-7(a)(5), 40-2A-4	0
810-14-1-22	Denial Or Revocation Of Licenses, Account Numbers, Permits And Certificates (Including Motor Vehicle Certificates Of Title).	(2)(a) Whenever any license, account number, permit, or certificate is revoked by the 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 sent electronically pursuant to Section 40-2A-8(c), Code of Ala. 1975.	§§40-2A-7(a)(5), 40-2A-4	0
810-14-1-22	Denial Or Revocation Of Licenses, Account Numbers, Permits And Certificates (Including Motor Vehicle Certificates Of Title).	(2)(d) Written notification of the revocation shall be by first class mail, U.S. mail with delivery 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) for the revocation; state the effective date of the revocation; and advise the holder of the right to 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
810-14-1-22	Denial Or Revocation Of Licenses, Account Numbers, Permits And Certificates (Including Motor Vehicle Certificates Of Title).	(2)(c) When a revocation results from the written request (e.g., completed business closing form, etc.) of the holder of any license, account number, permit, or certificate, the department shall not be required to send written notification of the revocation.	§§40-2A-7(a)(5), 40-2A-4	0
810-14-1-22	Denial Or Revocation Of Licenses, Account Numbers, Permits And Certificates (Including Motor Vehicle Certificates Of Title).	(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 time for filing an appeal to the Alabama Tax Tribunal has expired.	§§40-2A-7(a)(5), 40-2A-4	0
810-14-1-23	Procedures For The Use And Acceptance Of Electronic Signatures Under The Uniform Electronic Transactions Act (UETA).	(1) Pursuant to §8-1A-18, Code of Ala. 1975, of the Uniform Electronic Transactions Act (UETA), codified at §8-1A-1, et seq., Code of Ala. 1975, any document submitted to the department that requires a signature may be signed with an electronic signature, subject to the following requirements and limitations.	Code of Ala. 1975, §40-2A-7(a)(5); Title 8, Cha	0
810-14-1-23	Procedures For The Use And Acceptance Of Electronic Signatures Under The Uniform Electronic Transactions Act (UETA).	(2) A document submitted to the department with an electronic signature must comply with the requirements of the UETA.	Code of Ala. 1975, §40-2A-7(a)(5); Title 8, Cha	0
810-14-1-23	Procedures For The Use And Acceptance Of Electronic Signatures Under The Uniform Electronic Transactions Act (UETA).	(4) All electronic signatures are subject to verification by the department. The department may request additional information from the signer to establish the identity and signature authority of the signer. The department reserves the right to reject a document filed with an electronic signature if it determines that the signature was not affixed by a method that complies with requirements of the UETA or has reason to suspect that the electronic signature was not affixed by the person purporting to sign the document.	Code of Ala. 1975, §40-2A-7(a)(5); Title 8, Cha	0
810-14-1-23	Procedures For The Use And Acceptance Of Electronic Signatures Under The Uniform Electronic Transactions Act (UETA).	(7) The department may , by rule, provide more specific requirements for the electronic filing or signing of a document or class of documents.	Code of Ala. 1975, §40-2A-7(a)(5); Title 8, Cha	0
810-14-1-23	Procedures For The Use And Acceptance Of Electronic Signatures Under The Uniform Electronic Transactions Act (UETA).	(8) The department may , by rule, exclude a document or a class of documents from submission with an electronic signature.	Code of Ala. 1975, §40-2A-7(a)(5); Title 8, Cha	0
810-14-1-23	Procedures For The Use And Acceptance Of Electronic Signatures Under The Uniform Electronic Transactions Act (UETA).	(9) Any document distributed or issued by the department that must be signed by a department official or employee may be signed with an electronic signature.	Code of Ala. 1975, §40-2A-7(a)(5); Title 8, Cha	0
810-14-1-24	Procedures For The Use And Acceptance Of Electronic Signatures Under The Uniform Electronic Transactions Act (UETA).	(1)(a) Except as provided in paragraph (b), a lien arising under §40-1-2 or §40-29-20 may not be filed by the department in accordance with the provisions of 40-1-2(c) and 40-29-22 until an assessment becomes final and is no longer subject to appeal.	§§40-1-1, 40-1-2, 40-2A-7, 40-29-20, 40-29-22	0
810-14-1-24	Proper Time To File A Tax Lien	(1)(b) This rule shall not apply if the Commissioner has made a finding under §40-29-23(a) that collection of the delinquent tax giving rise to the lien is in jeopardy or to the filing of liens for 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, 40-29-22	0
810-14-1-25	Release Of Lien Information To Third Parties	(1) SCOPE. This regulation establishes a procedure whereby third parties may be given 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 lien has attached.	Act 92-186	0
810-14-1-25	Release Of Lien Information To Third Parties	(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 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 lien.	Act 92-186	0
810-14-1-25	Release Of Lien Information To Third Parties	(4)(a) Whenever any third party wishes to secure information regarding an outstanding tax lien, he shall provide the Department with a written or verifiable electronic request for the information.	Act 92-186	0
810-14-1-25	Release Of Lien Information To Third Parties	(4)(b) Each written or verifiable electronic request made by a third party must specify the following:	Act 92-186	0
810-14-1-25	Release Of Lien Information To Third Parties	(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 relating to the transfer of property, such requirement may be waived at the discretion of the Department.	Act 92-186	0
810-14-1-26	Release Of Information	(3) PURPOSE. The purpose of this regulation is to establish a specific procedure whereby the	§40-2A-10, Act 92-186	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-14-1-.32	Penalty For Underpayment Due To Fraud.	(1) Any person who willfully filed a false or fraudulent return shall be assessed for the amount of tax as determined by the Department from the best available information with respect to such 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 of all other civil penalties.	Act 92-186	0
810-14-1-.32	Penalty For Underpayment Due To Fraud.	(2) The term "fraud" shall include instances where there is intentional wrongdoing, usually	Act 92-186	0
810-14-1-.32	Penalty For Underpayment Due To Fraud.	(3) The fraud penalty may be imposed for, but is not limited to, the following situations:	Act 92-186	0
810-14-1-.33	Penalty For Frivolous Return	(1) A "frivolous return" penalty of up to \$250 may be imposed if any return:	Act 92-186	0
810-14-1-.33	Penalty For Frivolous Return	(1)(a) does not contain information on which the substantial correctness of the self-assessment	Act 92-186	0
810-14-1-.33	Penalty For Frivolous Return	(2) The frivolous return penalty may be imposed for, but is not limited to, the following situations:	Act 92-186	0
810-14-1-.33	Penalty For Frivolous Return	(3) The "frivolous return" penalty may not be imposed in the following situations:	Act 92-186	0
810-14-1-.33.01	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
810-14-1-.33.01	Assessment And Waive Of Civil Penalties	(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 year(s) resulting in additional tax liability.	\$40-2A-11(h)	0
810-14-1-.33.01	Assessment And Waive Of Civil Penalties	(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 contacted by the Department or the taxpayer files the return(s) and pays the tax liability after notification.	\$40-2A-11(h)	0
810-14-1-.33.01	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
810-14-1-.33.01	Assessment And Waive Of Civil Penalties	(3)(a)(1) The taxpayer's written request for waiver of civil penalties should outline the "reasonable cause" basis of the request for waiver. The following events are sufficient to constitute "reasonable cause":	\$40-2A-11(h)	0
810-14-1-.33.01	Assessment And Waive Of Civil Penalties	(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 penalties should be attached to an audit or tax return when it is presented to the supervisor for assessment proceedings or when the audit is paid.	\$40-2A-11(h)	0
810-14-1-.33.01	Assessment And Waive Of	(3)(a)(4) Appeals made to the Administrative Law Division solely involving a request for penalty	\$40-2A-11(h)	0
810-14-1-.34	Interest On Underpayment Of Tax.	(1) Interest shall be added to any tax or other amount due the Department which is not paid by the due date. Interest on any delinquency shall be charged from the due date of the tax, except for the following:	Act 92-186	0
810-14-1-.34	Interest On Underpayment Of Tax.	(1)(a) interest on delinquent license taxes levied under Code of Ala. 1975, Chapter 12 of Title 40, shall be charged from the delinquent date as provided in Code of Ala. 1975, subsection (e) of Section 40-12-10;	Act 92-186	0
810-14-1-.34	Interest On Underpayment Of Tax.	(1)(b) interest on delinquent license tax and registration fees levied on motor vehicles shall be	Act 92-186	0
810-14-1-.34	Interest On Underpayment Of Tax.	(1)(c) interest on the freight lines and equipment companies tax levied in Code of Ala. 1975, Section 40-21-52, shall be charged from the delinquent date thereof.	Act 92-186	0
810-14-1-.34	Interest On Underpayment Of Tax.	(2) Interest shall be computed based on the underpayment rate established by the Secretary of the Treasury from time to time under the authority of 26 USC Section 6621.	Act 92-186	0
810-14-1-.34	Interest On Underpayment Of Tax.	(3) In determining the last date prescribed for payment, any extension of time granted for payment of tax or any other amount due shall be disregarded. The granting of an extension of 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
810-14-1-.34.01	Interest On Underpayment Of Tax-Large Corporations.	For "large corporate underpayment" as defined in I.R.C. Sec. 6621, the interest rate on underpayment shall be as prescribed by I.R.C. Sec. 6621(c)(1).	\$40-1-44, and Internal Revenue Code 26 U.S.	0
810-14-1-.35	Interest On Refunds	(1) The Department shall pay interest on any refund computed from the date of overpayment to the Department, except as follows:	Act 92-186	0
810-14-1-.35	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
810-14-1-.35	Interest On Refunds	(1)(b) Interest on a refund of any income tax previously paid through withholding or estimated 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 the date such return is actually filed, whichever is later.	Act 92-186	0
810-14-1-.35	Interest On Refunds	(2) Interest shall not be paid on any overpayment of the following taxes:	Act 92-186	0
810-14-1-.36	Government Contract For Examination Of Taxpayer's Records Where Compensation Contingent Upon Tax, Interest, Etc. Assessed Or Collected.	(1) It is the policy of this State to prohibit any arrangement between the Department of Revenue, a county, a municipality, or any other taxing authority within the State and a private auditing firm 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 private auditing firm agrees or has an understanding with the taxing authority that all or a part of 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 prohibited.	\$40-2A-6	0
810-17-1-.01	Economic Tax Incentives Reporting	(2) Definitions. For purposes of this rule, these terms shall be defined as follows:	\$40-2A-7(a)(5), and Act 2016-389	0
810-17-1-.01	Economic Tax Incentives Reporting	(3) Reporting Requirements. Each Economic Tax Incentive shall be reported separately. If more 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 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 the Legislature regarding the Tax Incentive based on the following format and criteria:	\$40-2A-7(a)(5), and Act 2016-389	0
810-17-1-.01	Economic Tax Incentives Reporting	(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 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
810-17-1-.01	Economic Tax Incentives Reporting	(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 awarded, the history of the Tax Incentive which shall include when and under what authority the 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
810-17-1-.01	Economic Tax Incentives Reporting	(3)(a)(3) A description of the intended beneficiaries of the Tax Incentive, including any tax types to 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 those activities. Describe how and why such recipients benefit from such Tax Incentive.	\$40-2A-7(a)(5), and Act 2016-389	0
810-17-1-.01	Economic Tax Incentives Reporting	(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 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	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-17-1-.01	Economic Tax Incentives Reporting	(3)(b)(11) Provide an estimate of the indirect economic activity stimulated by the Tax Incentive. 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
810-17-1-.01	Economic Tax Incentives Reporting	(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 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 shall include, but is not limited to:	§40-2A-7(a)(5), and Act 2016-389	0
810-17-1-.01	Economic Tax Incentives Reporting	(4) The Department shall, when available and upon written request, provide State Agencies, the 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 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
810-17-1-.01	Economic Tax Incentives Reporting	(5) Economic Tax Incentive Reports shall be submitted no later than the second Legislative day of 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 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
810-17-1-.01	Economic Tax Incentives Reporting	(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 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 prior to January 1, 2018, and every fourth year thereafter.	§40-2A-7(a)(5), and Act 2016-389	0
810-27-1-.01	Multistate Tax Compact Rule Definitions	(4) 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 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 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
810-27-1-.01	Multistate Tax Compact Rule Definitions	(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 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
810-27-1-.01	Multistate Tax Compact Rule Definitions	(4)(b) <i>Other Expenses</i> . Other type expenses applicable both to business and nonbusiness income shall 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
810-27-1-.01	Multistate Tax Compact Rule Definitions	(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 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
810-27-1-.01	Multistate Tax Compact Rule Definitions	(4)(d) State to state consistency. If the returns or reports filed by a taxpayer with all states to which the taxpayer reports under Article IV of this Compact or the Uniform Division of Income for 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
810-27-1-.02	Application Of Apportionment And Allocation	(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 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 accordance with §40-27-1, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0
810-27-1-.02	Application Of Apportionment And Allocation	(2)(b) <i>Allocation</i> . Any taxpayer subject to the taxing jurisdiction of this state shall allocate all of its 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
810-27-1-.02	Application Of Apportionment And Allocation	(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 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 earned in this state.	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0
810-27-1-.02	Application Of Apportionment And Allocation	(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 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
810-27-1-.09	Apportionment Formula	(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 amended.	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0
810-27-1-.09	Apportionment Formula	(2) For taxpayers with a business interest in an unincorporated entity (e.g., partnership, 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
810-27-1-.09	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
810-27-1-.09	Apportionment Formula	(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, Article IV.18 and any rules promulgated thereunder.	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0
810-27-1-.09	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
810-27-1-.09	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
810-27-1-.09	Apportionment Formula	(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 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
810-27-1-.09	Apportionment Formula	(4)(a)(2) Company B must compute its apportionment formula as follows:	§§40-2A-7(a)(5), 40-18-57, 40-27-1	0

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810-27-1-.10	Property Factor.	(1) Property Factor: In General. The property factor of the apportionment formula for each trade 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 the average value of property includable in the factor.	§§40-2A-7(a)(5), 40-18-57	0
810-27-1-.10	Property Factor.	(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 trade or business.	§§40-2A-7(a)(5), 40-18-57	0
810-27-1-.10	Property Factor.	(3)(a) Year to year consistency. In filing an Alabama return, if the taxpayer departs from or modifies the manner of valuing property or of excluding property from or including property in the 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
810-27-1-.10	Property Factor.	(3)(b) State to state consistency. If the returns or reports filed by the taxpayer with all states to 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 Alabama the nature and extent of the variance.	§§40-2A-7(a)(5), 40-18-57	0
810-27-1-.10	Property Factor.	(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 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
810-27-1-.11	Property Factor: Valuation	(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 promulgated thereunder for basis determination rules.	§§40-2A-7(a)(5), 40-8-6, 40-18-5	0
810-27-1-.11	Property Factor: Valuation	(1)(b) Inventory of stock of goods shall be included in the factor in accordance with the valuation method used for federal income tax purposes.	§§40-2A-7(a)(5), 40-8-6, 40-18-5	0
810-27-1-.11	Property Factor: Valuation	(1)(c) Property acquired by gift or inheritance shall be included in the factor at its basis for determining depreciation for federal income tax purposes.	§§40-2A-7(a)(5), 40-8-6, 40-18-5	0
810-27-1-.11	Property Factor: Valuation	(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 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
810-27-1-.11	Property Factor: Valuation	(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 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	0
810-27-1-.11	Property Factor: Valuation	(2)(d)(2) Royalties. Based on extraction of natural resources, whether represented by delivery or 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 may be characterized, whether as a royalty, advance royalty, rental or otherwise.	§§40-2A-7(a)(5), 40-8-6, 40-18-5	1
810-27-1-.11	Property Factor: Valuation	(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 improvements, or the improvements revert to the lessor upon expiration of the lease. Hence, the original cost of leasehold improvements shall be included in the factor.	§§40-2A-7(a)(5), 40-8-6, 40-18-5	0
810-27-1-.11	Property Factor: Valuation	(3)(a) Taxpayers using the completed contract method of accounting shall assign the values of 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 completed contracts shall be assigned as otherwise provided in this rule.	§§40-2A-7(a)(5), 40-8-6, 40-18-5	0
810-27-1-.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.	§§40-2A-7(a)(5), 40-8-6, 40-18-5	0
810-27-1-.12	Property Factor: Averaging Property Values	(1) As a general rule, the average value of property owned by the taxpayer shall be determined by averaging the values at the beginning and ending of the tax period. However, the Commissioner 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

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-27-1-.13	Payroll Factor: In General	(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 for compensation during the tax period.	§§40-2A-7(a)(5), 40-18-57; U.S.C. §401,26 U.S.	0
810-27-1-.13	Payroll Factor: In General	(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 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
810-27-1-.13	Payroll Factor: In General	(3) The total amount paid to employees: The total amount paid to employees is determined upon 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 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
810-27-1-.13	Payroll Factor: In General	(5) Payroll Factor: Numerator. The numerator of the payroll factor is the total amount paid in Alabama during the tax period by the taxpayer for compensation in the production of business income. The tests in §40-27-1, Code of Ala. 1975, Rule 810-27-1-.14 should be applied in determining whether compensation is paid in Alabama.	§§40-2A-7(a)(5), 40-18-57; U.S.C. §401,26 U.S.	0
810-27-1-.13	Payroll Factor: In General	(7)(b) Temporary Employees. Compensation paid for personal services rendered to client 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 temporary employees. Any adjustment to the payroll factor of a client company shall not affect the payroll factor of the temporary help agency or agencies providing the temporary employees.	§§40-2A-7(a)(5), 40-18-57; U.S.C. §401,26 U.S.	0
810-27-1-.13	Payroll Factor: In General	(9) Affiliated Corporations. In order to prevent distortions in the payroll factor, the Commissioner 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 "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
810-27-1-.13	Payroll Factor: In General	(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, 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
810-27-1-.13	Payroll Factor: In General	(11) Payroll Factor: Under the Completed Contract Method of Accounting: For taxpayers utilizing 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 provided in this rule.	§§40-2A-7(a)(5), 40-18-57; U.S.C. §401,26 U.S.	0
810-27-1-.14	Payroll Factor: Compensation Paid In This State.	(2) The payroll factor should be determined in accordance with Rule 810-27-1-.13.	§§40-2A-7(a)(5), 40-18-57	0
810-27-1-.15	Sales Factor	(1)(a)(1) In the case of a taxpayer engaged in manufacturing and selling or purchasing and reselling 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 included as part of the selling price of the product.	§§40-2A-7(a)(5), 40-18-57	0
810-27-1-.15	Sales Factor	(1)(b) Exceptions. In some cases certain gross receipts should be disregarded in determining the sales factor in order that the apportionment formula will operate fairly to apportion to Alabama the income of the taxpayer's trade or business. See Rule 810-27-1-.18(4).	§§40-2A-7(a)(5), 40-18-57	0
810-27-1-.15	Sales Factor	(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 the modification.	§§40-2A-7(a)(5), 40-18-57	0
810-27-1-.15	Sales Factor	(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 business except receipts excluded under Rule 810-27-1-.18(4).	§§40-2A-7(a)(5), 40-18-57	0
810-27-1-.15	Sales Factor	(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 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 evidence of indebtedness.	§§40-2A-7(a)(5), 40-18-57	0
810-27-1-.15	Sales Factor	(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 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
810-27-1-.16	Sales Factor: Tangible Personal Property	(1)(b) Property shall 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
810-27-1-.16	Sales Factor: Tangible Personal Property	(1)(d) The term "purchaser within this state" shall include the ultimate recipient of the property if the taxpayer in this state, at the designation of the purchaser, delivers to or has the property shipped to the ultimate recipient within this state.	§§40-2A-7(a)(5), 40-18-57	0
810-27-1-.17	Sales Factor: Sourcing Sales Derived From Services Rendered To Individual And Unrelated Business Customers.	(2)(a) In the case where the taxpayer's customer is an individual, the taxpayer shall source receipts from the sale of a service consistent with this subparagraph.	§§40-2A-7(a)(5), 40-27-1	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-27-1-.17	Sales Factor:Sourcing Sales Derived From Services Rendered To Individual And Unrelated Business Customers.	(2)(a)(1) In the case where a taxpayer's customer is an individual and the service provided is a 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 person by or on behalf of the service provider to the customer. This type of service requires the 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 surgeries, dance lessons and other similar services.	§§40-2A-7(a)(5), 40-27-1	0
810-27-1-.17	Sales Factor:Sourcing Sales Derived From Services Rendered To Individual And Unrelated Business Customers.	(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 Corp locations in Alabama shall be sourced to this state. Receipts from hair grooming services 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
810-27-1-.17	Sales Factor:Sourcing Sales Derived From Services Rendered To Individual And Unrelated Business Customers.	(2)(a)(2) Services delivered to customers which are individuals with an Alabama billing address that are not direct personal services should be sourced to this state.	§§40-2A-7(a)(5), 40-27-1	0
810-27-1-.17	Sales Factor:Sourcing Sales Derived From Services Rendered To Individual And Unrelated Business Customers.	(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 return, it will be deemed the taxpayers consent to the sourcing as detailed in subparagraph 1. or 2. 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 explanation of why it was unreasonable to utilize the methodology specified by subparagraph 1. or 2. and an explanation of the methodology used.	§§40-2A-7(a)(5), 40-27-1	0
810-27-1-.17	Sales Factor:Sourcing Sales Derived From Services Rendered To Individual And Unrelated Business Customers.	(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 subparagraph.	§§40-2A-7(a)(5), 40-27-1	0
810-27-1-.17	Sales Factor:Sourcing Sales Derived From Services Rendered To Individual And Unrelated Business Customers.	(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 sourced to Alabama if the geographic location is in this state. If the service receipts have a 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
810-27-1-.17	Sales Factor:Sourcing Sales Derived From Services Rendered To Individual And Unrelated Business Customers.	(2)(b)(2)(i) Example: Cleaning Company Inc. has a contract to provide cleaning services to 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 source a portion of the total service receipts to Alabama based on the amount of services 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
810-27-1-.17	Sales Factor:Sourcing Sales Derived From Services Rendered To Individual And Unrelated Business Customers.	(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 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 contract with Company A by reasonably assigning those receipts between Alabama and other 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
810-27-1-.17	Sales Factor:Sourcing Sales Derived From Services Rendered To Individual And Unrelated Business Customers.	(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, should be sourced to Alabama. A business enterprise is commercially domiciled in Alabama if its 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 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.	§§40-2A-7(a)(5), 40-27-1	0
810-27-1-.17	Sales Factor:Sourcing Sales Derived From Services Rendered To Individual And Unrelated Business Customers.	(2)(b)(4) In the case where the sourcing methodology specified by subparagraphs 2. or 3. is: (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 return, it will be deemed the taxpayer's consent to the sourcing as detailed in subparagraph 2. or 3. 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 explanation of why it was unreasonable to utilize the methodology specified by subparagraph 2. or 3. and an explanation of the methodology used.	§§40-2A-7(a)(5), 40-27-1	0
810-27-1-.17	Sales Factor:Sourcing Sales Derived From Services Rendered To Individual And Unrelated Business Customers.	(2)(b)(4)(i) Example: Computer Fix It Company has a contract with Company C to provide on-site computer repair services to Company C's customers. Company C is an unrelated business 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 repair services performed for Company B's customers in Alabama as compared to the total portion of repair services performed for all of Company B's customers.	§§40-2A-7(a)(5), 40-27-1	0
810-27-1-.17	Sales Factor:Sourcing Sales Derived From Services Rendered To Individual And Unrelated Business Customers.	(2)(d) Whenever a taxpayer is subjected to different sourcing methodologies regarding intangibles 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 other state taxing authorities to participate in, non-binding mediation in accordance with the 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.	§§40-2A-7(a)(5), 40-27-1	0
810-27-1-.18	Special Rules	(1) Special Rules: In General. If the allocation and apportionment provisions of §40-27-1, Code of 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 taxpayer's business activity, if reasonable:	§§40-2A-7(a)(5), 40-27-1, 40-18-57	0
810-27-1-.18	Special Rules	(2)(a) Before a taxpayer may employ the use of an alternative method of allocation or apportionment on a return a taxpayer must file a petition and such petition must have been approved or denied by the Department.	§§40-2A-7(a)(5), 40-27-1, 40-18-57	0

PHASE I ADMINISTRATIVE RULE INVENTORY
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Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-27-1-.18	Special Rules	(2)(b) All petitions must be in written form and submitted directly to the attention of the Department Secretary. A petition attached to an original or amended return will not be considered a valid petition. Should the Department process an original or amended return which uses an unapproved alternative method, such action should not be construed as the Department's acceptance of the taxpayer's proposed alternative method.	§§40-2A-7(a)(5), 40-27-1, 40-18-57	0
810-27-1-.18	Special Rules	(2)(c) To the extent approved, the Department will notify the taxpayer, in writing, that an alternative method has been approved. The taxpayer may then file an amended or original return utilizing the approved alternative method.	§§40-2A-7(a)(5), 40-27-1, 40-18-57	1
810-27-1-.18	Special Rules	(2)(d)(1) A taxpayer wishing to appeal the denial of a petition should file an amended return using the proposed alternative method. If such return constitutes a petition for refund, such refund petition must be filed in accordance with the time period prescribed by §40-2A-7, Code of Ala. 1975. A taxpayer may file such petition for refund prior to the Department's notification in this subparagraph (d) if there is less than ninety-one days remaining to timely file such petition for refund in accordance with the time periods provided by §40-2A-7, Code of Ala. 1975. The taxpayer may appeal its denial or deemed denial of its petition for refund, as applicable, either to the Alabama Tax Tribunal or Circuit Court as provided in §40-2A-7(c)(5), Code of Ala. 1975.	§§40-2A-7(a)(5), 40-27-1, 40-18-57	0
810-27-1-.18	Special Rules	(2)(d)(2) Taxpayers may not use an unapproved alternative method on an original return.	§§40-2A-7(a)(5), 40-27-1, 40-18-57	0
810-27-1-.18	Special Rules	(4)(a) If the subrents taken into account in determining the net annual rental rate under Section 40-27-1, Article IV.11, Code of Ala. 1975, or any rules promulgated thereunder produce a negative or clearly inaccurate value for any item of property, another method which will properly reflect the value of rented property may be required by the Commissioner or requested by the taxpayer.	§§40-2A-7(a)(5), 40-27-1, 40-18-57	1
810-27-1-.18	Special Rules	(4)(a)(1) In no case, however, shall the value be less than an amount which bears the same ratio to the annual rental rate paid by the taxpayer for the property as the fair market value of that portion of the property used by the taxpayer bears to the total fair market value of the rented property.	§§40-2A-7(a)(5), 40-27-1, 40-18-57	0
810-27-1-.18	Special Rules	(4)(a)(1) EXAMPLE: The taxpayer rents a 10-story building at an annual rental rate of \$1,000,000. Taxpayer occupies two stories and sublets eight stories for \$1,000,000 a year. The net annual rental rate of the taxpayer must not be less than two-tenths of the taxpayer's annual rental rate for the entire year, or \$200,000.	§§40-2A-7(a)(5), 40-27-1, 40-18-57	0
810-27-1-.18	Special Rules	(4)(b) If property owned by others is used by the taxpayer at no charge or rented by the taxpayer for a nominal rate, the net annual rental rate for the property shall be determined on the basis of a reasonable market rental rate for the property.	§§40-2A-7(a)(5), 40-27-1, 40-18-57	0
810-27-1-.18	Special Rules	(5)(a) Insubstantial amounts of gross receipts arising from incidental or occasional transactions or activities may be excluded from the sales factor unless their exclusion would materially affect the amount of income apportioned to Alabama. For example, the taxpayer ordinarily may include in or exclude from the sales factor gross receipts from transactions such as the sale of office furniture, business automobiles, etc.	§§40-2A-7(a)(5), 40-27-1, 40-18-57	1
810-27-1-.18	Special Rules	(5)(b) Where gains and losses on the sale of liquid assets are not excluded from the sales factor by other provisions under §40-27-1, Code of Ala. 1975, or any rules promulgated thereunder, such gains or losses shall be treated as provided in this subparagraph. This subparagraph does not provide rules relating to the treatment of other receipts produced from holding or managing such assets. If a taxpayer holds liquid assets in connection with one or more treasury functions of the taxpayer, and the liquid assets produce business income when sold, exchanged or otherwise disposed, the overall net gain from those transactions for each treasury function for the tax period is included in the sales factor. For purposes of this subparagraph, each treasury function will be considered separately.	§§40-2A-7(a)(5), 40-27-1, 40-18-57	0
810-27-1-.18	Special Rules	(6)(b) All business income shall be apportioned to Alabama in accordance with the calculation provided in §40-27-1, Code of Ala. 1975, and Rule 810-27-1-.09.	§§40-2A-7(a)(5), 40-27-1, 40-18-57	0
810-27-1-.18	Special Rules	(6)(c) Nexus Determination: A business, whose property, payroll and sales attributable to Alabama are determined by a special rule shall also consistently apply such rule when measuring against nexus thresholds pursuant to §40-18-31.2, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-27-1, 40-18-57	0
810-27-1-.18.01	Special Rules: Airlines	(1) In General. Where an airline has income from sources both within and without Alabama, the amount of business income from sources within Alabama shall be determined pursuant to 40-27-1 and 40-27-1.1, Code of Ala. 1975, except as modified by this rule.	§§40-2A-7(a)(5); 40-18-57	0
810-27-1-.18.01	Special Rules: Airlines	(1)(b) All business income must be apportioned to Alabama in accordance with the calculation provided in §40-27-1, Code of Ala. 1975, and Rule 810-27-1-.09.	§§40-2A-7(a)(5); 40-18-57	0
810-27-1-.18.01	Special Rules: Airlines	(2)(a) "Value" of owned real and tangible personal property shall mean its original cost. (See Section 40-27-1, Article IV.11, Code of Ala. 1975, and Alabama Rule 810-27-1-.11)	§§40-2A-7(a)(5); 40-18-57	0
810-27-1-.18.01	Special Rules: Airlines	(2)(c) "Original cost" means the initial federal tax basis of the property plus the value of capital improvements to such property, except that, for this purpose, it shall be assumed that Safe Harbor Leases are not true leases and do not affect the original initial federal tax basis of the property. (See Rule 810-27-1-.11)	§§40-2A-7(a)(5); 40-18-57	0
810-27-1-.18.01	Special Rules: Airlines	(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 810-27-1-.12)	§§40-2A-7(a)(5); 40-18-57	0
810-27-1-.18.01	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 810-27-1-.11. The use of the taxpayer's owned or rented aircraft in an interchange program with another air carrier will not constitute a rental of such 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.	§§40-2A-7(a)(5); 40-18-57	0
810-27-1-.18.01	Special Rules: Airlines	(4)(b) 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.	§§40-2A-7(a)(5); 40-18-57	0
810-27-1-.18.01	Special Rules: Airlines	(4)(c) Determining the numerator of the property factor. In determining the numerator of 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 aircraft by type compared to total departures similarly weighted.	§§40-2A-7(a)(5); 40-18-57	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-27-1-.18.01	Special Rules: Airlines	(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 departures similarly weighted, multiplied by the total flight personnel compensation.	§§40-2A-7(a)(5); 40-18-57	0
810-27-1-.18.01	Special Rules: Airlines	(6) Records. The taxpayer must maintain the records necessary to arrive at departures by type of aircraft as used in these rules. Such records are to be subject to review by the respective state taxing authorities or their agents.	§§40-2A-7(a)(5); 40-18-57	0
810-27-1-.18.02	Special Rules: Construction Contractors	(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 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 of the taxpayer's entire net income which is subject to tax by Alabama.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-1-.05	0
810-27-1-.18.02	Special Rules: Construction Contractors	(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 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 contract.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-1-.05	0
810-27-1-.18.02	Special Rules: Construction Contractors	(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 set forth in rules 810-27-1-.10, 810-27-1-.11 and 810-27-1-.12. However, the following special rules are also applicable:	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-1-.05	0
810-27-1-.18.02	Special Rules: Construction Contractors	(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 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 810-27-1-.05	0
810-27-1-.18.02	Special Rules: Construction Contractors	(4)(d)(1) Note: It may be necessary to use monthly averages if yearly averages do not properly reflect the average value of the taxpayer's equity; see Section 40-27-1, Article IV.12, Code of Ala. 1975, and Alabama Rule 810-27-1-.12.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-1-.05	1
810-27-1-.18.02	Special Rules: Construction Contractors	(4)(d)(2) Rent paid for the use of equipment directly attributable to a particular construction project is included in the property factor at eight times the net annual rental rate even though such rental expense may be capitalized into the cost of construction.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-1-.05	1
810-27-1-.18.02	Special Rules: Construction Contractors	(4)(e) Payroll 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 payroll factor, the numerator and denominator of the payroll factor shall be determined as set forth in Rules 810-27-1-.13 and 810-27-1-.14. However, the following special rules are also applicable:	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-1-.05	0
810-27-1-.18.02	Special Rules: Construction Contractors	(4)(e)(1) Compensation paid employees who in the aggregate perform most of their services in a 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 810-27-1-.05	0
810-27-1-.18.02	Special Rules: Construction Contractors	(4)(f) Sales Factor. In general, the numerator and denominator of the sales factor shall be determined as set forth in §40-27-1, Code of Ala. 1975, and the rules promulgated thereunder, inclusive. However, the following special rules are also applicable:	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-1-.05	0
810-27-1-.18.02	Special Rules: Construction Contractors	(6) Computation for Year of Withdrawal, Dissolution or Cessation of Business - Completed Contract 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 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 beginning and end of the income year for use in each such contract.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-1-.05	0
810-27-1-.18.03	Special Rules: Publishing	(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 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	0
810-27-1-.18.03	Special Rules: Publishing	(2)(b) "Print or printed material" includes, without limitation, the physical embodiment or printed 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, periodical, trade journal or any other form of printed matter and may be contained on any medium or property.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-57; Rules	0
810-27-1-.18.03	Special Rules: Publishing	(2)(c) "Purchaser" and "Subscriber" mean the individual, residence, business or other outlet which is the ultimate or final recipient of the print or printed material. Neither of such terms shall mean or include a wholesaler or other distributor of print or printed material.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-57; Rules	0
810-27-1-.18.03	Special Rules: Publishing	(2)(d) "Terrestrial facility" shall include any telephone line, cable, fiber optic, microwave, earth station, satellite dish, antennae or other relay system or device that is used to receive, transmit, 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.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-57; Rules	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-27-1-.18.03	Special Rules: Publishing	(3)(a) All business income shall be apportioned to Alabama in accordance with the calculation provided in §40-27-1, Code of Ala. 1975, and Rule 810-27-1-.09.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-57; Rules	0
810-27-1-.18.03	Special Rules: Publishing	(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 the use of the property factor, the property factor shall include:	§§40-2A-7(a)(5), 40-18-31.2, 40-18-57; Rules	0
810-27-1-.18.03	Special Rules: Publishing	(3)(b)(1) Property Factor Denominator. All real and tangible personal property, including outer-jurisdictional property, whether owned or rented, which is used in the business shall be included in the denominator of the property factor.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-57; Rules	0
810-27-1-.18.03	Special Rules: Publishing	(3)(b)(2)(i) All real and tangible personal property owned or rented by the taxpayer and used in Alabama during the tax period shall be included in the numerator of the property factor.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-57; Rules	0
810-27-1-.18.03	Special Rules: Publishing	(3)(b)(2)(ii) Outer-jurisdictional property owned or rented by the taxpayer and used in Alabama 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 business activities everywhere.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-57; Rules	0
810-27-1-.18.03	Special Rules: Publishing	(3)(b)(2)(iii) 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 transmissions everywhere.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-57; Rules	0
810-27-1-.18.03	Special Rules: Publishing	(3)(b)(2)(iv) Should information regarding such uplink and downlink or half-circuit usage not be 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 or other measurement of use that was used for transmissions everywhere.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-57; Rules	0
810-27-1-.18.03	Special Rules: Publishing	(3)(b)(2)(v) Outer-jurisdictional property shall be considered to have been used by the taxpayer 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 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
810-27-1-.18.03	Special Rules: Publishing	(3)(c) The Payroll 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 the use of the payroll factor. The payroll factor shall be determined in accordance with rules 810-27-1-.13 and 810-27-1-.14.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-57; Rules	0
810-27-1-.18.03	Special Rules: Publishing	(3)(d)(1) 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 business, except receipts that may be excluded under Rules 810-27-1-.15 through 810-27-1-.18.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-57; Rules	0
810-27-1-.18.03	Special Rules: Publishing	(3)(d)(2) Sales Factor Numerator. The numerator of the sales factor shall include all gross receipts of the taxpayer from sources within Alabama, including, but not limited to, the following:	§§40-2A-7(a)(5), 40-18-31.2, 40-18-57; Rules	0
810-27-1-.18.03	Special Rules: Publishing	(3)(d)(2)(i) Except as provided in subparagraph (3)(d)(2)(iii), gross receipts derived from advertising 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 determined from the taxpayer's books and records.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-57; Rules	0
810-27-1-.18.03	Special Rules: Publishing	(3)(d)(2)(ii) 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)(i). 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 counted or otherwise included in the numerator of any other state.	§§40-2A-7(a)(5), 40-18-31.2, 40-18-57; Rules	0
810-27-1-.18.03	Special Rules: Publishing	(3)(d)(2)(iii) In the event that the purchaser or subscriber is the United States Government or that 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 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
810-27-1-.18.04	Special Rules: Railroads	(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 of business income attributable to Alabama constitutes the amount of the taxpayer's entire net income which is subject to tax by Alabama.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-1-.11	0
810-27-1-.18.04	Special Rules: Railroads	(2) Business and Nonbusiness Income. For definitions, rules and examples for determining business and nonbusiness income, see Rule 810-27-1-.01. "Business income" must be determined in accordance with §40-27-1.1, Code of Ala. 1975. Nonbusiness income is defined in §40-27-1, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-1-.11	0
810-27-1-.18.04	Special Rules: Railroads	(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 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.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-1-.11	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-27-1-.18.04	Special Rules: Railroads	(3)(b)(1) Property Valuation. Owned property must be valued at its original cost and property rented from others must be valued at eight (8) times the net annual rental rate in accordance with Rule 810-27-1-.11. 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 the taxpayer are included in the property factor of the taxpayer.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-1-.11	0
810-27-1-.18.04	Special Rules: Railroads	(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 averaging of monthly values during the income year or such averaging as necessary to effect properly the average value of the railroad's property. (See Rule 810-27-1-.12.)	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-1-.11	1
810-27-1-.18.04	Special Rules: Railroads	(3)(b)(3) The Denominator and Numerator of the Property Factor. The denominator of the 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 and used in Alabama during the income year.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-1-.11	0
810-27-1-.18.04	Special Rules: Railroads	(3)(b)(3)(i) In determining the numerator of the property factor, all property except mobile or 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 810-27-1-.11 through 810-27-1-.12, inclusive.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-1-.11	0
810-27-1-.18.04	Special Rules: Railroads	(3)(b)(3)(ii) Mobile or 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 the ratio which "locomotive-miles" and "car-miles" in Alabama bear to the total everywhere.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-1-.11	0
810-27-1-.18.04	Special Rules: Railroads	(3)(c) The Payroll 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 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 810-27-1-.13 through 810-27-1-.14) 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 810-27-1-.13 and 810-27-1-.14.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-1-.11	0
810-27-1-.18.04	Special Rules: Railroads	(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 liability to Alabama.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-1-.11	0
810-27-1-.18.04	Special Rules: Railroads	(3)(d)(1) In General. All revenue derived from transactions or activities in the regular course of the trade or business of the taxpayer which produces business income, except per diem and mileage 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 810-27-1-.01) 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 §40-27-1, Code of Ala. 1975, and Rules 810-27-1-.15 and 810-27-1-.17.	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-1-.11	0
810-27-1-.18.04	Special Rules: Railroads	(3)(d)(2) Numerator of Sales (Revenue) Factor from Freight, Mail and Express. The total revenue of the taxpayer in Alabama during the income year for the numerator of the revenue factor from hauling freight, mail and express must be attributable to Alabama as follows:	§§40-2A-7(a)(5), 40-18-57; Rules 810-27-1-.11	0
810-27-1-.18.05	Special Rules: Television And Radio Broadcasting	(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 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 Alabama shall be determined pursuant to 40-27-1, and 40-27-1.1, Code of Ala. 1975, and the rules promulgated thereunder by Alabama, except as modified by this rule.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-1-.09	0
810-27-1-.18.05	Special Rules: Television And Radio Broadcasting	(2) Business and Nonbusiness Income. For definitions, rules and examples for determining whether income shall be classified as "business" or "nonbusiness" income, see Rule 810-27-1-.01. Business income is determined in accordance with §40-27-1.1, Code of Ala. 1975.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-1-.09	0
810-27-1-.18.05	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.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-1-.09	0
810-27-1-.18.05	Special Rules: Television And Radio Broadcasting	(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.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-1-.09	0
810-27-1-.18.05	Special Rules: Television And Radio Broadcasting	(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 810-27-1-.09	0
810-27-1-.18.05	Special Rules: Television And Radio Broadcasting	(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.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-1-.09	0
810-27-1-.18.05	Special Rules: Television And Radio Broadcasting	(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-sum net rental payments for a period which encompasses more than a single income year shall be assigned ratably over the rental period.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-1-.09	0
810-27-1-.18.05	Special Rules: Television And Radio Broadcasting	(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 810-27-1-.09	0
810-27-1-.18.05	Special Rules: Television And Radio Broadcasting	(4)(b)(2)(i) All real property and tangible personal property (other than outer-jurisdictional and film or radio programming property), whether owned or rented, which is used in the business shall be included in the denominator of the property factor.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-1-.09	0
810-27-1-.18.05	Special Rules: Television And Radio Broadcasting	(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 at their original cost. To the extent that the taxpayer licenses or otherwise permits others to manufacture or distribute such cassettes, discs or other medium containing film or radio programming for home viewing or listening, the value of said cassettes, discs or other medium shall include the license, royalty or other fees received by the taxpayer capitalized at a rate of eight times the gross receipts derived therefrom during the income year.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-1-.09	0
810-27-1-.18.05	Special Rules: Television And Radio Broadcasting	(4)(b)(2)(iii) Outer-jurisdictional, film and radio programming property shall be excluded from the denominator of the property factor.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-1-.09	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-27-1-.18.05	Special Rules: Television And Radio Broadcasting	(4)(b)(3)(i) With the exception of outer-jurisdictional, film and radio programming property, all real and tangible personal property owned or rented by the taxpayer and used in Alabama during the tax period shall be included in the numerator of the property factor as provided in Alabama Rule 810-27-1-.10.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-1-.09	0
810-27-1-.18.05	Special Rules: Television And Radio Broadcasting	(4)(b)(3)(ii) Outer-jurisdictional, film and radio programming property shall be excluded from the numerator of the property factor.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-1-.09	0
810-27-1-.18.05	Special Rules: Television And Radio Broadcasting	(4)(c)(1) Payroll Factor Denominator. The denominator of the payroll factor shall include all compensation, including residual and profit participation payments, paid to employees during the 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 810-27-1-.09	0
810-27-1-.18.05	Special Rules: Television And Radio Broadcasting	(4)(c)(2) Payroll Factor Numerator. Compensation for all employees shall be attributed to the state or states as may be determined by the application of the provisions of Rules 810-27-1-.13 and 810-27-1-.14.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-1-.09	0
810-27-1-.18.05	Special Rules: Television And Radio Broadcasting	(4)(d)(1) 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 business, except receipts excluded under Rule 810-27-1-.18.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-1-.09	0
810-27-1-.18.05	Special Rules: Television And Radio Broadcasting	(4)(d)(2) Sales Factor Numerator. The numerator of the sales factor shall include all gross receipts of the taxpayer from sources within Alabama, including, but not limited to the following:	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-1-.09	0
810-27-1-.18.05	Special Rules: Television And Radio Broadcasting	(4)(d)(2)(ii) Gross receipts, including advertising revenue, from television film or radio 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 method used by the taxpayer is consistently used from year to year for such purpose and fairly represents the taxpayer's activity in Alabama.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-1-.09	0
810-27-1-.18.05	Special Rules: Television And Radio Broadcasting	(4)(d)(2)(iii) Gross receipts from film programming in release to or by a cable television system 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 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 810-27-1-.09	0
810-27-1-.18.05	Special Rules: Television And Radio Broadcasting	(4)(d)(2)(iv) Receipts from the sale, rental, licensing or other disposition of audio or video cassettes, discs, or similar medium intended for home viewing or listening shall be included in the sales factor as provided in Rule 810-27-1-.16.	§§40-2A-7(a)(5), 40-18-5; Rules 810-27-1-.09	0
810-27-1-.18.06	Special Rules: Trucking Companies	(1) In General. As used in this rule, the term "trucking company" means a motor common carrier, 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 810-27-1-.01. 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 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 taxpayer's entire net income which is subject to tax in Alabama.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
810-27-1-.18.06	Special Rules: Trucking Companies	(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 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.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
810-27-1-.18.06	Special Rules: Trucking Companies	(3)(b)(1) <i>Property Valuation</i> . Owned property shall be valued at its original cost and property 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 810-27-1-.11.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
810-27-1-.18.06	Special Rules: Trucking Companies	(3)(b)(2)(i) "Average value" of property means the amount determined by averaging the values at 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 average value of the trucking company's property. (See Rule 810-27-1-.12.)	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	1
810-27-1-.18.06	Special Rules: Trucking Companies	(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 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 810-27-1-.10 through 810-27-1-.12, inclusive.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
810-27-1-.18.06	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.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
810-27-1-.18.06	Special Rules: Trucking Companies	(3)(b)(3)(ii) Mobile property as defined in this rule, which is located within and without Alabama 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-	0
810-27-1-.18.06	Special Rules: Trucking Companies	(3)(c) The Payroll 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 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 810-27-1-.14.) 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 performing services within and without Alabama, compensation paid to such employees shall be included in the numerator as provided in Rules 810-27-1-.13 and 810-27-1-.14.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
810-27-1-.18.06	Special Rules: Trucking Companies	(3)(c)(1) With respect to personnel performing services within and without Alabama, compensation paid to such employees shall be included in the numerator of the payroll factor in 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
810-27-1-.18.06	Special Rules: Trucking Companies	(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 of the revenue factor. (See 40-27-1, and 40-27-1.1, Code of Ala. 1975, and Alabama Rule 810-27-1-.01 through .17)	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
810-27-1-.18.06	Special Rules: Trucking Companies	(3)(d)(1)(i) The numerator of the revenue factor is the total revenue of the taxpayer in Alabama during the income year. The total state revenue of the taxpayer, other than revenue from hauling freight, mail, and express, shall be attributable to Alabama in accordance with §40-27-1, Code of Ala. 1975, and Rule 810-27-1-.15 through 810-27-1-.17.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-27-1-.18.06	Special Rules: Trucking Companies	(3)(d)(2) <i>Numerator of the Sales (Revenue) Factor from Freight, Mail, and Express</i> . The total 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
810-27-1-.18.06	Special Rules: Trucking Companies	(4) <i>Records</i> . The taxpayer shall maintain the records necessary to identify mobile property and to 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
810-27-1-.18.06	Special Rules: Trucking Companies	(5) De Minimis Nexus Standard. Notwithstanding any provision contained herein, this rule (Special 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 "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
810-27-1-.18.07	Special Rules: Telecommunications and Ancillary Service Providers.	(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 provided in §40-27-1, Code of Ala. 1975, and rules issued thereunder, exclusive of §40-27-1, Code 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
810-27-1-.18.07	Special Rules: Telecommunications and Ancillary Service Providers.	(2)(i) "Conference bridging service" means an ancillary service that links two or more participants 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 conference bridge.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	1
810-27-1-.18.07	Special Rules: Telecommunications and Ancillary Service Providers.	(2)(x) "Paging service" means a telecommunications service that provides transmission of coded radio signals for the purpose of activating specific pagers; such transmissions may include messages and/or sounds.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	1
810-27-1-.18.07	Special Rules: Telecommunications and Ancillary Service Providers.	(2)(z) "Place of primary use" means the street address representative of where the customer's use of the telecommunications service primarily occurs, which shall be the residential street address 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 provider.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
810-27-1-.18.07	Special Rules: Telecommunications and Ancillary Service Providers.	(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 access number or authorization code, whether manually or electronically dialed, and that is sold in predetermined units or dollars of which the number declines with use in a known amount.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
810-27-1-.18.07	Special Rules: Telecommunications and Ancillary Service Providers.	(2)(cc) "Prepaid wireless calling service" means the sale of a telecommunications service that provides the right to utilize mobile wireless service as well as other non-telecommunications 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 the number declines with use in a known amount.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
810-27-1-.18.07	Special Rules: Telecommunications and Ancillary Service Providers.	(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 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 CFR 20.3;	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
810-27-1-.18.07	Special Rules: Telecommunications and Ancillary Service Providers.	(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 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
810-27-1-.18.07	Special Rules: Telecommunications and Ancillary Service Providers.	(3)(a) All business income shall be apportioned to Alabama in accordance with the calculation provided in §40-27-1, Code of Ala. 1975, and Rule 810-27-1-.09.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
810-27-1-.18.07	Special Rules: Telecommunications and Ancillary Service Providers.	(3)(b) Property Factor: Outer-jurisdictional property that is used by a taxpayer in providing a telecommunications or ancillary service shall be excluded from the numerator and from the denominator of the property factor.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
810-27-1-.18.07	Special Rules: Telecommunications and Ancillary Service Providers.	(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 charged, when one of the customer channel termination points is in Alabama, provided however that only fifty percent of such gross receipts shall be sourced to Alabama; and	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
810-27-1-.18.07	Special Rules: Telecommunications and Ancillary Service Providers.	(3)(c)(8)(i) The amount of gross receipts attributable to the sale of a telecommunication or 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 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 transaction;	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
810-27-1-.18.07	Special Rules: Telecommunications and Ancillary Service Providers.	(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 and records that are kept in the regular course of business for purposes including, but not limited to, non-tax purposes.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
810-27-1-.18.07	Special Rules: Telecommunications and Ancillary Service Providers.	(3)(c)(9) Gross receipts from the sale of telecommunication services which are not taxable in the State to which they would be apportioned pursuant to subparagraphs (b)1. through 7., shall be excluded from the denominator of the sales factor.	§§40-2A-7(a)(5),40-18-31.2, 40-18-57, 40-27-	0
810-27-1-.19	Public Law 86-272 Exemption From Income Tax	(1)(c) It is the policy of Alabama hereto to impose its net income tax, subject to Alabama and 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 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, 281-282 (1972).	§§40-2A-7(a)(5), 40-18-57	1
810-27-1-.19	Public Law 86-272 Exemption From Income Tax	(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 conducted by independent contractors described in paragraph (6) below).	§§40-2A-7(a)(5), 40-18-57	0
810-27-1-.19	Public Law 86-272 Exemption From Income Tax	(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 from a net income tax afforded by P.L. 86-272, unless the disqualifying activities, taken together, are either de minimis or are otherwise permitted under this rule.	§§40-2A-7(a)(5), 40-18-57	0

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-27-1-.19	Public Law 86-272 Exemption From Income Tax	(4)(a) De minimis activities are those that, when taken together, establish only a trivial connection 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 exists. The relative economic importance of the disqualifying in-state activities, as compared to the protected activities, does not determine 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
810-27-1-.19	Public Law 86-272 Exemption From Income Tax	(5)(a)(18)(ii) A telephone listing or other public listing within the state for the company or for an 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 advertising or otherwise publicly attributing an office to the company or its employee or representative.	§§40-2A-7(a)(5), 40-18-57	0
810-27-1-.19	Public Law 86-272 Exemption From Income Tax	(5)(a)(18)(iii) The maintenance of any office or other place of business in Alabama that does not strictly qualify as an "in-home" office as described above shall, by itself, cause the loss of protection under this rule.	§§40-2A-7(a)(5), 40-18-57	0
810-27-1-.19	Public Law 86-272 Exemption From Income Tax	(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 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 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
810-27-1-.19	Public Law 86-272 Exemption From Income Tax	(6)(a) P.L. 86-272 provides protection to certain in-state activities if conducted by an independent 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 state without the company's loss of immunity:	§§40-2A-7(a)(5), 40-18-57	1
810-27-1-.19	Public Law 86-272 Exemption From Income Tax	(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 and solicitation, shall remove the protection.	§§40-2A-7(a)(5), 40-18-57	0
810-27-1-.19	Public Law 86-272 Exemption From Income Tax	(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 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 conditions of sale.	§§40-2A-7(a)(5), 40-18-57	0
810-27-1-.19	Public Law 86-272 Exemption From Income Tax	(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 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
810-27-1-.19	Multistate Taxpayers: Recordkeeping For Sales, Use, Or Rental Tax Transactions	(7)(c) Notwithstanding any provision set forth in this rule to the contrary, as between Alabama 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 so that it could be reasonably determined whether the property at issue constitutes "tangible personal property", then Alabama will treat such property in any manner that would clearly reflect the income-producing activity of the company within Alabama.	§§40-2A-7(a)(5), 40-18-57	0
810-27-1-.19	Multistate Taxpayers: Recordkeeping For Sales, Use, Or Rental Tax Transactions	(8)(d) Loss of Protection for conducting unprotected activity during part of tax year. The protection afforded under P.L. 86-272 and the provisions of this rule shall be determined on a tax 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 company attributed to Alabama during any part of said tax year shall be protected from taxation under said Public Law or this rule.	§§40-2A-7(a)(5), 40-18-57	0
810-27-1-7-.01	Multistate Taxpayers: Recordkeeping For Sales, Use, Or Rental Tax Transactions	(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 retailer, seller, vendor, person, and lessor is liable under Title 40, Chapters 2A, 12, or 23, Code of 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
810-27-1-7-.01	Multistate Taxpayers: Recordkeeping For Sales, Use, Or Rental Tax Transactions	(2) Microfilm and Microfiche Records. Records, including general books of account, such as cash 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 readable and the following requirements are satisfied:	§§40-2A-7(a)(5), 40-23-31, 40-23-83	1
810-27-1-7-.01	Multistate Taxpayers: Recordkeeping For Sales, Use, Or Rental Tax Transactions	(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 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
810-27-1-7-.01	Multistate Taxpayers: Recordkeeping For Sales, Use, Or Rental Tax Transactions	(2)(h) Taxpayers are responsible for the effective identification, processing, storage, and 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
810-27-1-7-.01	Multistate Taxpayers: Recordkeeping For Sales, Use, Or Rental Tax Transactions	(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 producing legible and readable records which will provide the necessary information for verifying such tax liability. The following requirements apply to any taxpayer who maintains any such records on an ADP system:	§§40-2A-7(a)(5), 40-23-31, 40-23-83	1

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE

DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Rule Citation	Short Description	Regulatory Text	Statutory Authority	# of Discretionary Regulatory Restrictions
810-27-1-7-.01	Multistate Taxpayers: Recordkeeping For Sales, Use, Or Rental Tax Transactions	(3)(a) Recorded or Reconstructible Data. ADP records shall provide an opportunity to trace any 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 reconstruct these transactions.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-27-1-7-.01	Multistate Taxpayers: Recordkeeping For Sales, Use, Or Rental Tax Transactions	(3)(b) General and Subsidiary Books of Account. A general ledger, with source references, shall be 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 written out periodically.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-27-1-7-.01	Multistate Taxpayers: Recordkeeping For Sales, Use, Or Rental Tax Transactions	(3)(c) Supporting Documents and Audit Trail. The audit trail shall be designed so that the details underlying the summary accounting data may be identified and made available to the Department of Revenue upon request. The system shall be so designed that supporting documents, such as sales invoices, purchase invoices, credit memoranda, and like documents are readily available.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-27-1-7-.01	Multistate Taxpayers: Recordkeeping For Sales, Use, Or Rental Tax Transactions	(3)(d) Program Documentation. A description of the ADP portion of the accounting system shall be made available. The statements and illustrations as to the scope of operations shall be sufficiently detailed to indicate:	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-27-1-7-.01	Multistate Taxpayers: Recordkeeping For Sales, Use, Or Rental Tax Transactions	(3)(d)(3) the controls used to ensure accurate and reliable processing. Important changes, together with their effective dates, shall be noted in order to preserve an accurate chronological record.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-27-1-7-.01	Multistate Taxpayers: Recordkeeping For Sales, Use, Or Rental Tax Transactions	(3)(e) Data Storage Media. Adequate record retention facilities shall be available for storing tapes and printouts, as well as all supporting documents as may be required by law.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-27-1-7-.01	Multistate Taxpayers: Recordkeeping For Sales, Use, Or Rental Tax Transactions	(4) Records Retention. All records pertaining to transactions involving sales, use, or rental tax liability shall be preserved for a period of not less than 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 regulations thereunder.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-27-1-7-.01	Multistate Taxpayers: Recordkeeping For Sales, Use, Or Rental Tax Transactions	(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 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
810-27-1-7-.01	Multistate Taxpayers: Recordkeeping For Sales, Use, Or Rental Tax Transactions	(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, and the related regulations thereunder shall:	§§40-2A-7(a)(5), 40-23-31, 40-23-83	0
810-27-1-7-.01	Multistate Taxpayers: Recordkeeping For Sales, Use, Or Rental Tax Transactions	(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
810-27-1-7-.01	Multistate Taxpayers: Recordkeeping For Sales, Use, Or Rental Tax Transactions	(6)(b) Enter such other order as may be necessary to obtain compliance with this regulation in the future by any taxpayer found not to be in substantial compliance with the requirements of this regulation.	§§40-2A-7(a)(5), 40-23-31, 40-23-83	1

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
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PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

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FOR ALABAMA DEPARTMENT OF REVENUE
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PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
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PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
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PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

Revenue v. James A. Head & Co., 306 So.2d 5 (Ala. Civ. App. 1974), cert. denied 306 So.2d 12 (1975) 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 (1942)

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
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PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
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PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
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FOR ALABAMA DEPARTMENT OF REVENUE
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PHASE I ADMINISTRATIVE RULE INVENTORY
FOR ALABAMA DEPARTMENT OF REVENUE
DUE DATE: SEPTEMBER 15, 2023 | INVENTORY CURRENT AS OF SEPTEMBER 1, 2023

PHASE I ADMINISTRATIVE RULE INVENTORY
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