

810-8-5-.14 Internet-Based Automotive Dismantler and Parts Recycler and BID Card Applications and Fees.

(1) Code of Alabama 1975, Title 40, Chapter 12, Article 9 requires persons desiring to obtain an automotive dismantler and parts recyclers and a buyer's identification (BID) card to file an application(s) with the Alabama Department of Revenue and remit the required application fee(s).

(2) Under the authority of Chapter 30 of Title 40 Code of Alabama 1975, the Department will offer a paperless filing and payment system for the purpose of providing taxpayers with the capability to electronically file the automotive dismantler and parts recyclers and buyer's identification (BID) card application(s) and pay the application fee(s) from a personal computer. A complete application filed via the Internet will consist of data transmitted electronically and shall contain the same information as the corresponding application filed entirely on paper.

(3) Electronic filing of the Application for the Automotive Dismantler and Parts Recycler (LIC: 756-1) and the Application for Buyer's Identification Card (LIC:756-3) will become available September 2012 and effective with the 2012-2013 license year, the above applications will be required to be filed electronically. The applicant must be able to upload all required documents electronically in an acceptable format.

(4) The application attachment information to be provided to the Department through Internet-based filing or other electronic transmission with respect to the automotive dismantler and parts recycler license application and buyer's identification card application is the same information outlined in the corresponding form type and/or rule shown below:

| <b>Description of Attachment to Application</b>               | <b>Form Type Containing Layout</b> | <b>Rule</b> |
|---|------------------------------------|-------------|
| Dismantler LLC Authorization Form                             | AUTH-1                             |             |
| Copy of Applicant Driver's License                            | LIC: 756-3                         | 810-8-5-.12 |
| Copy of current equivalent license (out-of-state dismantlers) | LIC: 756-3                         | 810-8-5-.12 |

(5) Applicant must have a valid email address to receive the approved license and/or BID card(s).

(6) Under certain circumstances a taxpayer may request a waiver from the Commissioner of Revenue to file in another department approved manner. These circumstances include:

- (a) No Computer,
- (b) No Internet Access,
- (c) Incompatible Computer Hardware,

(d) Any special circumstance (i.e. physical disability) deemed worthy of a waiver by the Commissioner of Revenue:

1. A request for waiver must be submitted in writing and include the business name and address, license number, if applicable, and reason(s) why a method other than the prescribed method is necessary.

2. Waivers are valid for the current license year only. A separate waiver request must be submitted for each license year.

3. Applicant will be notified of the Department's decision whether or not to grant the waiver request and if applicable, the reason for the denial.

(7) The above applications will be considered timely filed when due if filed electronically by the last day before the application is considered delinquent. The amount due with the application will be considered timely paid if paid in accordance with the rules of the electronic funds transfer provider.

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Authority: Section 40-2A-7(a)(5) and Title 40, Chapter 30, Code of Alabama 1975.  
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