

810-5-75-.63 Powers of Attorney.

(1) Taxpayers may use the MVT 5-13 power of attorney form or a power of attorney form that contains the essential requirements listed below:

- (a) Name and address of taxpayer,
- (b) Name and address of individual appointed as attorney-in-fact,
- (c) Complete description of vehicle, including vehicle identification number (VIN), year, make, and model, if applicable,
- (d) Purpose(s) for which appointment is intended,
- (e) Signature of taxpayer (individual appointing attorney-in-fact), his/her address, and signature of appointee,
- (f) Date document signed, and
- (g) Notarization. (Note: This form may only be used for transactions which occur on or after the date(s) that the signature(s) is/are notarized. Notarization after the transaction date for ratification purposes is not acceptable.)

(2) Taxpayers must use the MVT 8-4 secure power of attorney form for the following purposes:

(a) Odometer Disclosure Requirements. The Federal Truth-in-Mileage Act of 1986 permits States to provide a power of attorney form for use by owners when transferring their motor vehicles, and their certificate of title is held by a duly recorded lienholder, or the certificate of title is lost, and a replacement certificate of title must be obtained. Such power of attorney can be used to disclose the vehicle's odometer reading in the assignment of title by the titled owner and will also permit the transferor to complete the assignment of title to the transferee. The odometer disclosure in the title assignment must be exactly as stated in the odometer disclosure made in the power of attorney.

(b) The Federal Truth-in-Mileage Act of 1986 mandates that the power of attorney, utilized to transfer a vehicle under the above conditions, be printed by a secure printing process. The Final Rule issued by the National Highway Traffic Safety Administration (NHTSA) regarding such secure power of attorney, defines an original power of attorney in such a manner that 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 is utilized, all signatures and hand-printed names (both transferor and transferee) must be original on all parts of the secure power of attorney.

(3) Upon the sale of a vehicle by a dealership, or upon the declaration of a total loss by an insurance company where a MVT 8-4 secure power of attorney has been utilized, the dealer or insurance company must follow the procedures as outlined herein for the following types of transactions:

(a) If a vehicle is sold at retail to an Alabama resident, the original secure power-of-attorney must be submitted along with title application in the new owner's name and outstanding title to the Department with the appropriate fee.

(b) If a vehicle is sold at retail to a nonresident of Alabama or at wholesale to another dealer, the selling Alabama dealer must submit a photostat, carbon or other facsimile copy of the secure power of attorney (containing all original signatures) and a photostat, carbon or other facsimile copy of the certificate of title (front and back) to the Department unless the dealer is a designated agent of the Department. If the dealer is a designated agent of the Department, the dealer shall, on behalf of the Department, maintain a photostat, carbon or other facsimile copy of the secure power of attorney (containing all original signatures) and a photostat, carbon or other facsimile copy of the certificate of title (front and back) for a period of not less than five (5) years. The original secure power of attorney and 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.

(c) If a 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.

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