



State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
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September 11, 2006

NOTICE

To: All Licensed Automotive Dismantler and Parts Recyclers

From: Severance & License Tax Section
Sales, Use & Business Tax Division

Re: Expiring Buyers' Identification Cards

All Buyers' Identification Cards (BID cards) previously issued by the Department of Revenue will expire on September 30, 2006. Effective October 1, 2006, all BID cards will be valid from October 1 through September 30 of each year and will expire at the same time that the Alabama Automotive Dismantler and Parts Recycler licenses expire. Therefore, dismantlers desiring to maintain their BID cards must submit updated BID card applications each year and new cards will be issued annually. In accordance with Code of Alabama 1975, Section 40-12-421, the following conditions must be met:

- (1) Be a licensed automotive dismantler and parts recycler or agent or employee of a licensed automotive dismantler and parts recycler.
- (2) Pay a fee of \$10.00 to the Alabama Department of Revenue for processing said BID card application.
- (3) BID cards are not transferable, and should the holder no longer be a licensed automotive dismantler and parts recycler or an agent or employee of a licensed automotive dismantler and parts recycler, then the card becomes invalid and it is the duty of the holder to return the same to the Department of Revenue.
- (4) A licensee shall not have more than three agents or employees who are holders of a buyer's identification card.
- (5) It shall be unlawful for the owner, manager, or person in charge of any salvage pool or salvage disposal sale to permit the bidding by a person who does not possess a valid buyer's identification card at a sale.

Questions regarding this matter may be directed to:

Severance & License Tax Section
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