

APA-1

Transmittal Sheet For Notice Of Intended Action

Control: 810

Department or Agency: Revenue

Rule Nos: 810-4-2-.09

Rule Title: Move Permits

New; Amended; Repealed; Adopt by Reference

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety? No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare? Yes

Is there another, less restrictive method of regulation available that could adequately protect the public? No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree? No

Is the increase in cost, if any, more harmful to the public than the harm that result from the absence of the proposed rule? N/A

Are all the facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public? Yes

Does the proposed rule have any economic impact? No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975 and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Services Agency.



Signature of certifying officer

Date 01/22/2018

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10/96

**ECONOMIC IMPACT STATEMENT
FOR APA RULE
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

Rule No: 810-4-2-.09

Rule Title: Move Permits

 New X Amend Repeal Adopt by Reference

NO
 YES

This rule has no economic impact.

This rule has an economic impact, as explained below:

1. NEED/EXPECTED BENEFIT OF RULE:
2. COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:
3. EFFECT OF THIS RULE ON COMPETITION:
4. EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:
5. EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:
6. SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:
7. THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE:
8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE BENEFITS AND BURDEN COMPARISON:

9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:

10. DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF THE RULE IS NOT IMPLEMENTED:

11. OTHER COMMENTS:

ALABAMA DEPARTMENT OF REVENUE
Property Tax

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-4-2-.02 Manufactured Homes Subject to Ad Valorem Tax

INTENDED ACTION Amend

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above mentioned rule to include instructions to county issuing officials regarding unissued ad valorem decals.

RULE NO. & TITLE

810-4-2-.04 Exemptions from Registration Fee

INTENDED ACTION Amend

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above mentioned rule to provide proper code citations and clarify language.

RULE NO. & TITLE

810-4-2-.09 Move Permits

INTENDED ACTION Amend

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above mentioned rule to include a disclaimer regarding manufactured home moving requirements established by the Alabama Manufactured Housing Commission.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **02:00 PM on Tuesday, March 13, 2018, Room 1203, First Floor**, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at <http://www.revenue.alabama.gov/tax-policy/>.

All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time following publication of the notice up until the conclusion of the hearing. Interested parties may also appear at the hearing to present their views.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Tuesday, March 13, 2018

CONTACT PERSON AT AGENCY:

Meagan Barrett

Alabama Department of Revenue
4131 Gordon Persons Building
Montgomery, Alabama 36132
(334) 242-1380



Michael D. Gamble, Secretary
Alabama Department of Revenue

810-4-2-.09 Move Permits.

(1) Before a manufactured home may be moved on the highways of Alabama, a moving permit must be obtained from the county official who administers the manufactured home registration laws. One fee of \$10 will be charged for the moving of each manufactured home (regardless of the number of transportable modules to be moved). However, a move permit valid for fourteen (14) calendar days will be issued for each transportable module. Proof of payment of any applicable ad valorem tax or the current registration fee, issuance fee, and any applicable penalties shall be required before the moving permit will be issued.

(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.

(3) Manufactured homes owned by dealers, manufacturers, lien holders, or homes being transported into or through the ~~S~~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.

(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.

(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.

(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.**

(7) A copy of the move permit shall be forwarded to the county of destination.

(8) The issuing official may renew the move permit based upon evidence submitted that unusual circumstances prevented the moving of the manufactured home within the fourteen (14) calendar days originally allowed.

Author: Monica **Mason-Vaughn and Will Martin.**
Authority: §§ 40-2A-7(a)(5), 40-7-61 and 40-7-64 Code of Ala.1975.
History: Original rule filed February 18, 1993; effective March 26, 1993.
Amended January 26, 1998; effective March 2, 1998.