

APA-1

Transmittal Sheet For Notice Of Intended Action

Control: 810

Department or Agency: Revenue

Rule Nos: 810-8-1-.66

Rule Title: Inspection Fee Bond Calculation

New; Amended; Repealed; Adopt by Reference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 Reference Service.

Signature of certifying officer 

Date 06/16/2017

**ALABAMA DEPARTMENT OF REVENUE
Business and License Tax**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-8-1-.66 Inspection Fee Bond Calculation

INTENDED ACTION: Repeal

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the above rule due to the elimination of the bond requirement per Act 2017-296.

RULE NO. & TITLE

810-7-1-.14 Tobacco Product Manufacturers Certificate of Compliance.

INTENDED ACTION: Amend

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to correct code section reference.

RULE NO. & TITLE

810-8-5-.10 State Boards and Agencies Registration Form
810-8-5-.11 Mechanism to be used to Notify Municipalities

INTENDED ACTION: Amend

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule in order to update the division name to Business and License.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **2:30 p.m. on Thursday, August 10, 2017, 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/analysis/rules.cfm>.

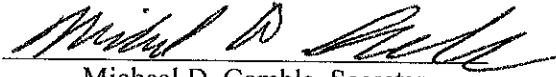
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time following publication of the notice up until the conclusion of the hearing. Interested parties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

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Thursday, August 10, 2017

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

810-8-1-.66 Inspection Fee Bond Calculation **(REPEAL)**

(1) In accordance with Section 8-17-96, Code of Alabama 1975, suppliers or permissive suppliers selling gasoline or undyed diesel fuel to a licensed exempt entity other than the federal government, or suppliers or permissive suppliers selling dyed diesel fuel or dyed kerosene at the rack at an out-of-state terminal to an importer for delivery into Alabama that is not a bonded distributor and does not have a valid inspection fee permit issued by the Alabama Department of Revenue, or the person first selling, the person importing, or anyone who makes application to become a bonded distributor for dyed diesel fuel, dyed kerosene, or lubricating oil must post a surety bond for the minimum amount referenced in Section 8-17-96(d), Code of Alabama 1975.

(2) Section 8-17-96(d), Code of Alabama 1975, allows the Revenue Commissioner the authority to require any additional bond amount to insure the prompt payment of all inspection fees due to the state.

(3) The additional bond amount will be computed based upon twice the average monthly liability. (average monthly gallons for all product types * inspection fee rates based upon product type * 2 = additional bond amount). Bond will never be less than \$5,000.00.

(4) This regulation will become operative on October 1, 2016, to coincide with the effective date of Act 2015-54.

Author: Bonita Calhoun.
Authority: Sections 40-2A-7(a)(5), 8-17-84, and 8-17-96, Code of Alabama 1975.
History: New Rule: Filed June 15, 2016, effective July 30, 2016.