ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-8-5
NATURAL RESOURCES AND LICENSE TAX DIVISION

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810-8-5-.01 Specification Relating To Sign Requirements Of New And Used Motor Vehicle Dealers (Repealed 9/3/12).

(REPEALED)
Author: Mike Gamble
Statutory Authority: Code of Ala. 1975, §§40-12-30; 40-12-392.
History: Filed April 20, 1992; certification filed August 14, 1992; effective September 18, 1992. **Repealed:** Filed July 30, 2012; effective September 3, 2012.

810-8-5-.02 Requirement Relating To A Camera Photograph Accompanying Applications Of New And Used Motor Vehicle Dealers Regulatory License (Repealed 9/3/12).

(REPEALED)
Author: Mike Gamble
Statutory Authority: Code of Ala. 1975, §§40-12-392; 40-12-30.
History: Filed April 20, 1992; certification filed August 14, 1992; effective September 18, 1992. **Repealed:** Filed July 30, 2012; effective September 3, 2012.

810-8-5-.03 Fee For Costs Incurred In Providing Copies Of Privilege Records (Repealed 10/13/2025).

(Repealed)
Author: Alisa G. Johnson
Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5).

History: New Rule: Filed January 30, 1996; effective March 5, 1996. **Amended:** Filed July 26, 2013; effective August 30, 2013. **Amended:** Filed October 20, 2017; effective December 4, 2017. **Repealed:** Published August 29, 2025; effective October 13, 2025.

810-8-5-.04 Investigation Procedures For Open Assignment Of Title (Repealed 10/12/12).

(REPEALED)
Author: Raymond F. Atkins
Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-12-396.
History: New Rule: Filed October 15, 1998; effective date November 19, 1998. **Repealed:** Filed September 7, 2012; effective October 12, 2012.

810-8-5-.05 Clarification Of Definitions And Exemptions For Lumber And Timber Dealers.

(1) Scope: A wholesale lumber and timber dealer is one who buys and resells lumber and timber at wholesale in substantially the same condition as when purchased. This regulation provides definitions and clarifications for the enforcement of Section 40-12-121, Code of Ala. 1975.

(2) Definitions: The following terms shall have the meaning ascribed to them for purposes of this regulation:

(a) Lumber - Timber, esp. that sawed or spilt into boards, planks, staves, etc., and of comparatively small dimensions.

(b) Timber - Land covered by trees from which timber is produced; forest; wood; trees collectively; also a tree or its bole. Wood suitable for building houses, bridges, ships, etc. whether on the tree or cut and seasoned; wood used in carpentry or joinery. A squared or dressed piece of wood, esp. one of comparatively large width and thickness (in United States, four inches or more), ready for use or already forming part of a structure; as the timbers of a roof; bridge or floor timbers. Lumber.

(c) Wholesale Dealer/Jobber - Any persons, firms, or corporations who sell at wholesale only.

(d) Wholesale - a sale to one who intends to, and does, resell to the ultimate consumer.

(3) The following shall be exempt for purchasing this license:

(a) A sawmill, pole mill, veneer mill, planning mill, box factories, etc., regularly licensed under Section 40-12-154 or 40-12-177, shall not become liable for the license tax imposed by this section by reason of his purchasing partially manufactured lumber from other mills, if the processing of said partially manufactured lumber is completed at the plant of the mill operator so purchasing the same and the lumber is thereafter shipped or sold in the same manner as lumber manufactured at the plant of such operator; provided, that such purchases do not exceed in volume the lumber manufactured by such operator at his own plant or plants.

(b) A property owner selling timber from his own property.

Author: Raymond F. Atkins
Statutory Authority: Code Of Ala. 1975, §§40-2A-7(a)(5), 40-12-121, 40-12-154, 40-12-177.
History: **New Rule:** Filed May 13, 1999; effective June 17, 1999.

810-8-5-.06 Clarification Of The Application Of The Forest Products Severance Tax And The Forest Products Manufacturers Tax On Certain Forest Products.

(1) **PURPOSE**: To clarify who is liable for the forest products taxes on certain forest products and to provide guidance on the application of the taxes.

(2) **DEFINITIONS**: Definitions related to terms used in this rule may be found in §9-13-80, Code of Ala. 1975.

(3) **TAX RATES**: Tax rates for specific forest products may be found in §9-13-82, Code of Ala. 1975.

(4) **FOREST PRODUCTS SEVERANCE TAX** is levied on forest products severed from the soil within Alabama.

(a) **WHO IS LIABLE FOR THE TAX**:

(i) Manufacturers, concentration yards or processors receiving pulpwood.

(ii) Manufacturers and concentration yards receiving in-woods pulpwood chips.

(iii) Manufacturers receiving pulpwood chips or residual pulpwood chips.

(b) **EXEMPTION CERTIFICATES**:

(i) Manufacturers who purchase pulpwood, logs, or portions thereof and convert them into chips and wish to be exempt from the Forest Products Severance Tax on pulpwood chips or residual pulpwood chips purchased from a manufacturer, concentration yard, or processor must first obtain an exemption registration certificate from the seller stating that the seller is registered with the Department to remit the Forest Products Severance Tax.

(ii) Manufacturers who fail to obtain a valid exemption registration certificate will be held liable for the Forest Products Severance Tax on pulpwood chips or residual pulpwood chips received.

(c) **EXEMPT USAGE**: Since the Forest Products Severance Tax is on pulpwood logs and the whole logs that are utilized in the manufacturing process to produce lumber, the Forest Products Severance Tax does not apply to pulpwood chips produced from pulpwood or slabs from lumber converted into residual pulpwood chips.

(5) **FOREST PRODUCTS MANUFACTURERS TAX** is levied on manufacturers using forest products in the manufacturing process in an amount equal to 50 percent of the Forest Products Severance Tax rate and is levied only on manufacturers located within Alabama.

(a) **WHO IS LIABLE FOR THE TAX**:

(i) Manufacturers located in Alabama utilizing the pulpwood, pulpwood chips, in-woods pulpwood chips or residual pulpwood chips in the manufacturing process to make a finished product (i.e., paper).

(b) **APPLICATION OF THE TAX**:

(i) The manufacturer who produces residual pulpwood chips from logs utilized in the manufacturing process under §9-13-82(c), Code of Ala. 1975, may deduct from the Forest Products Manufacturers Tax the portion (tonnage) of the logs that are converted into residual pulpwood chips.

(ii) A sawmill that utilizes logs in the manufacturing process to produce lumber must remit the Forest Products Severance Tax on the total weight of the logs that are delivered to sawmills.

(iii) A sawmill that converts the slabs that are produced as a byproduct of lumber manufactured into residual pulpwood chips shall remit the Forest Products Manufacturers Tax based on the net tonnage of the logs delivered to the sawmill multiplied by 50 percent of the Forest Products Severance Tax rate.

(c) **CALCULATING NET TONNAGE**: Compute the total weight of the logs received during the quarter then subtract the total weight of the residual pulpwood chips remaining after slabs are generated from the logs. The net tonnage should then be shown on the Forest Products Manufacturers Tax return based on each county of severance.

(d) **EXAMPLE**: A manufacturer receives 100 tons of logs during the quarter and converts the logs into lumber. After the production of the lumber, there are 10 tons of slabs remaining which are converted into 10 tons of residual pulpwood chips. The Forest Products Severance Tax of $0.10 per ton is on the 100 tons received. The Forest Products Manufacturers Tax is then remitted on 90 tons (100 tons received – 10 tons of residual chips) at 50 percent of the Forest Products Severance Tax rate ($0.05/ton) and reported based upon the county of severance.

Author: Felicia G. Thomas
Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5) and Title 9, Chapter 13.
History: **New Rule:** Filed August 30, 2000, effective October 4, 2000. **Amended:** Filed November 18, 2011, effective December 23, 2011. **Repealed:** Filed August 22, 2012; effective September 26, 2012. **New Rule:** Filed August 31, 2018; effective October 15, 2018.

810-8-5-.07 Bond For New Motor Vehicle Dealers, Used Motor Vehicle Dealers, Motor Vehicle Reconditioners, Motor Vehicle Rebuilders, Or Motor Vehicle Wholesalers (Repealed 9/3/12).

(REPEALED)
Author: Mike Gamble, Ella Stubbs Jones
Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)5, 40-12-398.
History: **New Rule:** Filed January 17, 2003; effective February 21, 2003. **Repealed:** Filed July 30, 2012; effective September 3, 2012.

810-8-5-.08 Bond Continuation Certificate For New Motor Vehicle Dealers, Used Motor Vehicle Dealers, Motor Vehicle Reconditioners, Motor Vehicle Rebuilders, Or Motor Vehicle Wholesalers (Repealed 9/3/12).

(REPEALED)
Author: Ella Stubbs Jones
Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-12-398.
History: **New Rule:** Filed January 17, 2003; effective February 21, 2003. **Repealed:** Filed July 30, 2012; effective September 3, 2012.

810-8-5-.09 Bond Claim For New Motor Vehicle Dealers, Used Motor Vehicle Dealer, Motor Vehicle Reconditioner, Motor Vehicle Rebuilders, Or Motor Vehicle Wholesalers (Repealed 9/3/12).

(REPEALED)
Author: Mike Gamble
Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)5, 40-12-398.
History: New Rule: Filed January 17, 2003; effective February 21, 2003. **Repealed:** Filed July 30, 2012; effective September 3, 2012.

810-8-5-.10 State Boards And Agencies Registration Form.

(1) PURPOSE: Section 11-51-193(a), Code of Ala. 1975, requires that the Department of Revenue compose a list of all state boards and agencies that regulate the licensing of businesses or occupations under their jurisdiction. This list is to be distributed to all municipal license officers for use in determining whether license applicants have met regulatory prerequisites for the issuance of business licenses. This rule establishes the form to be used by boards and agencies in registering with the Department.

(2) REQUIREMENTS: Boards and agencies are directed in Section 11-51-193(a), Code of Ala. 1975, to notify the Department in writing of their regulatory requirements. The Department will compose and distribute a list of those boards and agencies that have completed the registration form as prescribed in paragraph three (3) below. The registration form should be submitted to the Alabama Department of Revenue, Business and License Tax Division, License Section, P. O. Box 327550, Montgomery, Alabama 36132-7550.

(3) REGISTRATION FORM: The form, as may be amended or updated from time to time, attached as Appendix A entitled Board/Agency Registration Form should be completed by each board/agency desiring to be included on the list composed by the Department and distributed to municipalities. The following information should be provided.

(a) Name of state board or state agency.

(b) Telephone number of board or agency.

(c) Physical address of board or agency.

(d) Mailing address of board or agency.

(e) Contact person’s name, e-mail address, and telephone number.

(f) North American Industrial Classification System (“NAICS”) sector and title for businesses or occupations under the board/agency’s jurisdiction.

(g) Signature of director/authorized officer

(4) NORTH AMERICAN INDUSTRIES CLASSIFICATION SYSTEM (NAICS): Section 11-51-90.2(a)(2), Code of Ala. 1975, requires every taxpayer to be classified into one or more NAICS sectors. The attached Appendix B lists the NAICS sectors and titles as shown in Section 11-51-90.2(a)(2), Code of Ala. 1975. In order for the municipal license officers to comply with licensing prerequisites, each board or agency must determine the NAICS sectors of businesses subject to its jurisdiction. These sectors and titles are to be included on the registration form required to be completed in paragraph three (3) above.

(5) CHANGES IN BOARDS OR AGENCIES: A new registration form as prescribed in paragraph three (3) above, should be submitted by a board or agency to notify the Department of any changes (i.e. address, telephone number, regulatory requirements) to be communicated to municipal license officers.

(6) WEBSITE: Information related to the state regulatory boards and agencies will be maintained on the Department of Revenue’s website.
Author: Ella Jones, Alisa G. Johnson
Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5), Act 2006-586.
History: **New Rule:** Filed October 26, 2006; effective November 30, 2006. **Amended:** Filed October 2, 2017; effective November 16, 2017.

810-8-5-.11 Mechanism To Be Used To Notify Municipalities.

(1) PURPOSE: Section 11-51-193, Code of Ala. 1975, requires the Department of Revenue to distribute a list of state regulatory boards and agencies to all municipal license officers. In order to ensure that the list of regulatory boards and agencies is received at the proper place and in a timely manner, the Department will send the list to the location and contact person of each municipality as designated on the registration form filed with the Department.

(2) REQUIREMENT: The Department is required to distribute a list of regulatory boards and agencies to municipal license officers for use in issuing business licenses. The list will be distributed to municipalities using the addresses shown on the forms

prescribed in paragraph three (3) below. The form should be submitted to the Alabama Department of Revenue, Business and License Tax Division, License Section, P. O. Box 327550, Montgomery, Alabama 36132-7550.

(3) REGISTRATION FORM: The form attached as Appendix A entitled Municipality Registration Form should be completed by each municipality to indicate the location and contact person to receive the list of state regulatory boards and agencies. The following information should be provided.

(a) Municipality's (city or town) name.

(b) Telephone number.

(c) Physical address.

(d) Mailing address.

(e) Contact person's name, e-mail address, and telephone number.

(f) Preferred delivery method.

(g) Signature of authorized officer.

(4) REPORTING CHANGES: Any changes (i.e. address, telephone number, contact person) should be reported to the Department in writing on a registration form, as prescribed in paragraph three (3) above.

(5) WEBSITE: Municipalities requiring information related to the state regulatory boards and agencies may visit the Department of Revenue's website.
Author: Ella Jones, Alisa G. Johnson
Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5), Act 2006-586.
History: **New Rule:** Filed October 26, 2006; effective November 30, 2006. **Amended:** Filed October 2, 2017; effective November 16, 2017.

810-8-5-.12 Buyer's Identification Cards For Automotive Dismantlers And Parts Recyclers (Repealed 12/14/17).

(REPEALED)
Author: Ella Jones
Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5), 40-12-421, 40-12-422.
History: **New Rule:** Filed January 29, 2007; effective March 5, 2007. **Amended:** Filed August 15, 2008; effective September 19,

2008. **Repealed:** Filed October 20, 2017; effective December 14, 2017.

810-8-5-.13 Internet-Based Electronic Motor Vehicle Dealer Application And Payment Of Fees (Repealed 8/1/12).

(REPEALED)
Author: Mike Gamble, Loretta Nelson
Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), Title 40, Chapter 30.
History: **New Rule:** Filed November 17, 2009, effective December 22, 2009. **Repealed:** Filed June 27, 2012; effective August 1, 2012.

810-8-5-.14 Internet-Based Automotive Dismantler And Parts Recycler And BID Card Applications And Fees s (Repealed 8/14/17).

(REPEALED)
Author: Alisa G. Johnson
Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5), Title 40, Chapter 30.
History: **New Rule:** Filed July 30, 2012, effective September 3, 2012. **Repealed:** Filed October 20, 2017; effective December 14, 2017.

810-8-5-.15 Quinquennial Adjustment To Municipal Business License Issuance Fees.

(1) **PURPOSE:**

(a) Act 2006-586 was passed in the 2006 Regular Session of the Alabama Legislature and signed into law on April 26, 2006. This Act was codified in Title 11, Section 51, Article 2. Section 11-51-90 requires the Department of Revenue to distribute information every five years to all municipalities and the Alabama League of Municipalities regarding any required adjustment to the municipal business license issuance fee, rounded to the nearest dollar. The failure of the Department of Revenue to so notify all municipalities and the Alabama League of Municipalities shall not, however, prohibit a municipality from increasing the issuance fee, if any increase is otherwise due. This rule establishes procedures for the calculation of any such increase, if applicable, and the methods for notification.

(2) **DEFINITIONS:**

(a) Finished Goods - completed manufactured products which are ready for sale and delivery to the marketplace.

(b) License Year - calendar year (January 1 through December 31)

(c) North American Industrial Classification System (NAICS) - industries and their products.

(d) Producer Product Index - an output price index that measures price changes received by domestic producers of goods and services. It is neither a buyer’s index nor an input price index and does not measure the cost of producing that item.

(3) **REQUIREMENTS**:

(a) The municipal business license issuance fee shall be increased every five license years by the Department of Revenue by an amount equal to the percentage increase, if any, in the U.S. Department of Labor's Producer Price Index during that five-year period, rounded to the nearest dollar, with the base year being 2006.

(b) The Department of Revenue shall notify all municipalities and the Alabama League of Municipalities of any such fee increase no later than November 30 proceeding the license year for which the increase shall take effect.

(c) Based upon the fact that finished goods incorporate various industries and that a composite producer price index is not available for each calendar year, the Department of Revenue will utilize the U. S. Department of Labor’s Producer Price Index for finished goods to compute the base year (2006) and the subsequent five-year adjustments.

(4) **CALCULATION**:

(a) Initial calculation: The average Producer Price Index for finished goods during calendar years 2006 and 2011 was employed to calculate the increase in the municipal business license issuance fee for the license year beginning January 1, 2013. An average of the producer price indexes during 2006 was determined by totaling the indexes for the period January 2006 through December 2006 and dividing by 12. An average of the producer price indexes during 2011 was determined by totaling the indexes for the period January 2011 through December 2011 and dividing by 12. The percent of increase was determined by calculating the difference between the 2011 average index (190.7) and the 2006 average index (160.3) and dividing this amount (30.4) by the base year index (160.3). The result was an 18.96 percent increase. The percent increase applied to the $10.00 initial municipal business license issuance fee results in an adjusted license issuance fee of $12.00. ($10.00 x

1.1896 =$11.90, rounded to the nearest dollar). See Appendix for calculation method.

(b) Subsequent calculations: For each succeeding five years, the Producer Price Index for finished goods for the year preceding the fifth license year shall be used to determine an increase, if any, in the municipal business license issuance fee. This will be determined by averaging the indexes for the previous year and comparing this figure to the base year average index of 160.3, calculating the percent increase, if applicable, and rounding the application of the increase to the nearest dollar amount. 2016 will be the next year subject to an analysis with a determination of such increase to be published by the Department of Revenue by November 30, 2017. Further analysis will be completed every five years.

(4) **NOTIFICATION METHODS**:

(a) The Alabama Department of Revenue will notify all municipalities that furnish the required registration form as described in departmental rule 810-8-5-.11 and the Alabama League of Municipalities of the applicable issuance fee increase on or about November 30, 2012 via the U.S. Postal Service and via email; provided a valid email address is provided to the Department. Thereafter, notices regarding any such increases will be available on or about November 30 of the year preceding the fifth license year.

(b) The Alabama Department of Revenue will place a notice regarding any applicable increase in the municipal business license issuance fee on its website on or about November 30 of every five-year period beginning November 30, 2012.

(c) Municipalities shall notify the Department of Revenue in writing of any changes in their mailing and email addresses, if applicable.

Author: Alisa G. Johnson
Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 11-51-90(a)(2), and Title 11, Section 51, Article 2.
History: **New Rule:** Filed August 22, 2012, effective September 26, 2012.

810-8-5-.16 Electronic Filing Of Severance Tax Returns And Supporting Supplemental Forms (Repealed 1/13/20).

(REPEALED)
Author: Loretta Nelson
Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5), Title 40, Chapter 30.

History: New Rule: Filed August 22, 2012, effective September 26, 2012. **Repealed:** Published November 29, 2019; effective January 13, 2020.

810-8-5-.17 Bond Of Automotive Dismantler And Parts Recycler (Repealed 8/14/17).

(REPEALED)
Author: Alisa Johnson
Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)5, 40-12-414.
History: New Rule: Filed July 26, 2013, effective August 30, 2013. **Amended:** Filed December 9, 2015, effective January 13, 2016. **Repealed:** Filed October 20, 2017; effective December 14, 2017.

810-8-5-.18 Bond Claim For Automotive Dismantler And Parts Recyclers (Repealed 8/14/17).

(REPEALED)
Author: Alisa Johnson
Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)5, Title 40, Chapter 12, Article 9.
History: New Rule: Filed July 26, 2013, effective August 30, 2013. **Repealed:** Filed October 20, 2017; effective December 14, 2017.

810-8-5-.19 Suspension Of Iron Ore Severance Tax.

(1) Act 2014-331 was signed into law on April 7, 2014 and becomes effective on July 1, 2014. In accordance with Section 40-1-49, Code of Ala. 1975, as created by this Act, the Department of Revenue, by administrative rule, shall suspend the collection of a tax or fee when the cost of administering the collection of the tax exceeds the total amount of the tax collected for the previous three fiscal years.

(a) Sections 40-12-128 through 40-12-130 provides for a privilege license tax on iron ore mining within Alabama.

(b) Based upon a review of the collections of the Iron Ore Severance Tax for fiscal years 2011-2013, the annual administrative costs exceed the three-year average revenue collections for this tax. Therefore, this tax meets the suspension requirements established in the Act.

(c) Through the adoption of this rule, the Department of Revenue exercises its authority to suspend the collection of the Iron Ore Severance Tax levied in Sections 40-12-128 through 40-12-130.

(d) The effective date of this suspension shall be October 1, 2014.

(e) The September 2014 return which is due by October 20, 2014 shall be the final return submitted for the iron ore severance tax.

(f) Upon implementation of this rule, the Department shall notify all affected parties in writing.

Author: Alisa Johnson
Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5); 40-1-49.
History: New Rule: Filed August 27, 2014; effective October 1, 2014.

810-8-5-AA **Appendix A.**

APPENDIX A - CHAPTER 810-8-5

ATTACHMENT 810-8-5-.07

(REPEALED 2/14/20)

Author:

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-12-398.

History: New Form (Lic: 539-4A Rev 7/02): Filed January 17, 2003; effective February 21, 2003. **Repealed:** Published December 31, 2019; effective February 14, 2020.

APPENDIX A – CHAPTER 810-8-5

ATTACHMENT – 810-8-5-.08

(REPEALED 2/14/20)

Author:

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-12-398.

History: New Form (Lic: 538-5 7/02): Filed January 17, 2003; effective February 21, 2003. **Repealed:** Published December 31, 2019; effective February 14, 2020.

APPENDIX A – CHAPTER 810-8-5

ATTACHMENT – 810-8-5-.10

(REPEALED 2/14/20)

Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5), Act 2006-586.

History: New Form (Board/Agency Registration Form): Filed October 26, 2006; effective November 30, 2006. **Repealed:** Published December 31, 2019; effective February 14, 2020.

APPENDIX A – CHAPTER 810-8-5

ATTACHMENT – 810-8-5-.11

(REPEALED 2/14/20)

Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5), Act 2006-586.

History: New Form (Municipality Registration Form): Filed October 26, 2006; effective November 30, 2006. **Repealed:** Published December 31, 2019; effective February 14, 2020.

APPENDIX A – CHAPTER 810-8-5

ATTACHMENT – 810-8-5-.12

(REPEALED 2/14/20)

Statutory Authority: Code of Ala. 1975, §§40-12-421, 40-12-422.

History: New Form (Application for Buyers' Identification Card LIC:756-3 6/06)): Filed January 29, 2007; effective March 5, 2007. **Repealed:** Published December 31, 2019; effective February 14, 2020.

APPENDIX A – CHAPTER 810-8-5

ATTACHMENT – 810-8-5-.13

(REPEALED 2/14/20)

Author:

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5); Title 40, Chapter 30.

History: New Form (Application for Act 539 Regulatory License LIC: 539-3 Rev 07/09): Filed November 17, 2009; effective December 22, 2009. **Repealed:** Published December 31, 2019; effective February 14, 2020.

APPENDIX A – CHAPTER 810-8-5

ATTACHMENT – 810-8-5-.17

(REPEALED 2/14/20)

Author:
Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-12-398.
History: New Form: Filed July 26, 2013; effective August 30, 2013. **Repealed:** Published December 31, 2019; effective February 14, 2020.

810-8-5-AB **Appendix B.**

APPENDIX B - CHAPTER 810-8-5

ATTACHMENT 810-8-5-.07

(REPEALED 2/14/20)

Author:

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-12-398.

History: New Form (Lic: 539-4B Rev 7/02): Filed January 17, 2003; effective February 21, 2003. **Repealed:** Published December 31, 2019; effective February 14, 2020.

APPENDIX B - CHAPTER 810-8-5

ATTACHMENT 810-8-5-.10

(REPEALED 2/14/20)

Author:

Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5), Act 2006-586.

History: New Form (List of NAICS Sectors & Titles): Filed October 26, 2006; effective November 30, 2006. **Repealed:** Published December 31, 2019; effective February 14, 2020.

APPENDIX B - CHAPTER 810-8-5

ATTACHMENT 810-8-5-.17

(REPEALED 2/14/20)

Author:
Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-12-398.
History: New Form: Filed July 26, 2013; effective August 30, 2013. **Repealed:** Published December 31, 2019; effective February 14, 2020.