APA-1

TRANSMITTAL SHEET FOR NOTICE OF INTENDED ACTION

Control:	810
Department or Agency:	Alabama Department of Revenue
Rule No.:	810-6-1-.09
Rule Title:	Reporting And Notice Requirements For Facilitators Of The Lease Or Rental Of Automobile Vehicles
Intended Action	Repeal

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?	No
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?	No

To what degree?: N/A

Is the increase in cost more harmful to the public than the harm that might result from the absence of the proposed rule?	NA
Are all facets of the rule-making process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public?	Yes
Does the proposed action relate to or affect in any manner any litigation which the agency is a party to concerning the subject matter of the proposed rule?	No

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Does the proposed rule have an 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: *Heather Lowe*
Heather Lowe

REC'D & FILED
JUN 22, 2026
LEGISLATIVE SVC AGENCY

Date: Thursday, June 18, 2026

APA-2

ALABAMA DEPARTMENT OF REVENUE

NOTICE OF INTENDED ACTION

AGENCY NAME: Alabama Department of Revenue

RULE NO. & TITLE: 810-6-1-.09 Reporting And Notice Requirements For Facilitators Of The Lease Or Rental Of Automobile Vehicles

INTENDED ACTION: Repeal

SUBSTANCE OF PROPOSED ACTION:
This rule is being repealed after the passage of Act 2026-111.

TIME, PLACE AND MANNER OF PRESENTING VIEWS:
A public hearing will be conducted at 1:30 P.M. on Tuesday, August 4, 2026, via web conference. To participate in the upcoming web-conference public hearing please contact the Tax Policy and Governmental Affairs Division at Taxpolicy@revenue.alabama.gov or 334-242-1380 to obtain the appropriate sign-in information for a specific public hearing date. 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 Cameran Clark, Secretary of the Alabama Department of Revenue, 375 South Ripley Street, Montgomery, Alabama 36104 at any time following publication of the notice up until the conclusion of the hearing. Interested parties may also present their views during the web-conference.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:
Tuesday, August 4, 2026

CONTACT PERSON AT AGENCY:
Nicci Adams
Alabama Department of Revenue
375 South Ripley Street
Montgomery, Alabama 36104
(334) 242-1380

Heather Lowe

Heather Lowe

(Signature of officer authorized
to promulgate and adopt
rules or his or her deputy)

810-6-1-.09 Reporting And Notice Requirements For Facilitators Of The Lease Or Rental Of Automobile Vehicles (Repealed).

~~(1) Definitions.~~

~~(a) AUTOMOTIVE VEHICLE. As defined in §40-23-1, **Code of Ala. 1975**, which is required to be registered under Article 2 of Chapter 6 of Title 32, Code of Ala. 1975.~~

~~(b) PERSON. As defined in in §40-12-220, Code of Ala. 1975.~~

~~(c) FACILITATOR. A person facilitating either directly or indirectly the transaction of the lease or rental of an automotive vehicle between a third-party owner/lessor and a lessee for a rental period not exceeding 90 consecutive days.~~

~~(2) Reports and Notices Required. Except as provided in paragraph (5), a facilitator is required to file an annual informational report with the department in accordance with the provisions of paragraph (3) and to provide annual notices to the third-party owners/lessors in accordance with paragraph (4).~~

~~(3) Annual Informational Report to the Department.~~

~~(a) A facilitator must provide an annual informational report on forms prescribed by the department reflecting all transactions facilitated between a third-party owner/lessor and lessee. The annual informational report must be filed electronically by January 31 of the calendar year succeeding the year for which the annual informational report is provided.~~ (Repealed)

~~(b) The annual informational report for each third-party owner/lessor must include:~~

~~1. The name of the third-party owner/lessor.~~

~~2. The billing address and, if different, the last known mailing address of the third-party owner/lessor.~~

~~3. The registration information for the automotive vehicle of the third-party owner/lessor.~~

~~4. The total monetary amount of transactions that would be otherwise subject to lease or rental tax levied under §40-12-222, Code of Ala. 1975.~~

~~(4) Annual Transaction Summary Notice to Third-party Owner/ Lessor.~~

~~(a) A facilitator must provide an annual transaction summary notice to each third-party owner/lessor who engaged in transactions facilitated by the facilitator for the lease or rental of an automotive vehicle, when the third party owner/lessor has not furnished evidence that it has acquired a license as required under §40-12-221, Code of Ala. 1975. The annual transaction summary notice must be provided to the third-party owner/lessor by January 31 of the calendar year succeeding the year for which the annual transaction summary notice is provided.~~

~~(b) The annual transaction summary to the third-party owner/lessor must include:~~

~~1. The third-party owner/lessor's name.~~

~~2. The date of each rental transaction facilitated by the facilitator.~~

~~3. The corresponding invoice, transaction, or other number used by the facilitator to identify the transaction.~~

~~4. The name of the lessee associated with each transaction included in the notice.~~

~~5. The total monetary amount of the transaction that would be otherwise subject to lease or rental tax levied under §40-12-222, Code of Ala. 1975.~~

~~6. A statement that a report will be submitted to the department pursuant to paragraph (3).~~

~~(c) The annual transaction summary notice will be sent to the third-party owner/lessor's most recent address of record with the facilitator, with a prominent notice in the reference line (if forwarded electronically) or on the envelope in which the notice is mailed indicating that important tax information is included in the electronic communication or enclosed in the envelope.~~

~~(5) Voluntary Tax Remittance In lieu of Reporting and Notices. In lieu of providing the annual informational report required in paragraph (3) and the annual transaction summary notice required in paragraph (4), a facilitator may voluntarily register with the department and remit tax pursuant to Article 4 of Chapter 12 of Title 40, Code of Ala. 1975, for each facilitated rental transaction.~~

~~(6) Penalties. In addition to any other applicable penalties, a failure to timely file penalty in the amount of fifty dollars ($50) will be assessed for failure to file the annual informational report for each third-party owner/lessor required in paragraph (2).~~

Author: Cameran L. Clark
Statutory Authority: Code of Ala. 1975, §§40-2-11, 40-2A-7(a)(5), 40-2A-11, 40-23-1, Article 2 of Chapter 6 of Title 32, and Article 4 of Chapter 12 of Title 40.
History: **Repealed:** Published November 29, 2019; effective January 13, 2020. **New Rule:** Published February 26, 2021; effective April 12, 2021. **Repealed:** Published _____; effective _____.