

1 HB180  
2 204139-1  
3 By Representative McMillan  
4 RFD: State Government  
5 First Read: 06-FEB-20

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8 SYNOPSIS: This bill would authorize the Commissioner  
9 of the Department of Revenue to temporarily waive  
10 requirements associated with the International Fuel  
11 Tax Agreement and the International Registration  
12 Plan during a declared state of emergency or  
13 disaster to help affected areas.

14  
15 A BILL  
16 TO BE ENTITLED  
17 AN ACT

18  
19 To authorize the Commissioner of the Department of  
20 Revenue to temporarily waive requirements for the  
21 International Fuel Tax Agreement and the International  
22 Registration Plan during a declared state of emergency or  
23 disaster.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. Section 40-2-11, Code of Alabama 1975, is  
26 amended to read as follows:

27 "§40-2-11.

1            "It shall be the duty of the Department of Revenue,  
2            and it shall have the power and authority, in addition to the  
3            authority now in it vested by law:

4            "(1) To have and exercise general and complete  
5            supervision and control of the valuation, equalization, and  
6            assessment of property, privilege, or franchise and of the  
7            collection of all property, privilege, license, excise,  
8            intangible, franchise, or other taxes for the state and  
9            counties, and of the enforcement of the tax laws of the state,  
10           and of the several county tax assessors and county tax  
11           collectors, probate judges, and each and every state and  
12           county official, board, or commission charged with any duty in  
13           the enforcement of tax laws, to the end that all taxable  
14           property in the state shall be assessed and taxes shall be  
15           imposed and collected thereon in compliance with the law and  
16           that all assessments on property, privileges, intangibles, and  
17           franchises in the state shall be made in exact proportion to  
18           the fair and reasonable market value thereof in substantial  
19           compliance with the law.

20           "(2) To equalize, value, and assess or cause to be  
21           equalized, valued, and assessed any property subject to  
22           taxation, and such valuations and assessments it shall enter  
23           or cause to be entered in the proper assessment book, record,  
24           or minutes of the proper official, board, or tribunal; to set  
25           aside all assessments so entered in any assessment book,  
26           record, or minutes within any time before the end of the  
27           assessment year and, after 10 days' notice given the taxpayer,

1 which notice shall be given by certified or registered mail,  
2 return receipt demanded, of the time and place of hearing,  
3 revalue and reassess said property and cause such revaluation  
4 and reassessment to be entered in the proper assessment book,  
5 record, or minutes in lieu of the original valuation and  
6 assessment; provided, that no reassessment or revaluation  
7 shall be made of any particular assessment from which an  
8 appeal is then pending, or if the valuation of the property  
9 for that year has been fixed on appeal by the circuit court or  
10 Supreme Court; provided further, that parties may appeal from  
11 such revaluation and assessment to the circuit court within  
12 like time and in like manner as from the valuation and  
13 assessment as fixed by the board of equalization.

14 "(3) To confer with, advise, and direct the several  
15 county tax assessors, county tax collectors, probate judges,  
16 boards, or commissions and each and every state and county  
17 official charged with the assessment and collection of taxes  
18 as to their duties under the laws of this state.

19 "(4) To direct actions to be instituted by the  
20 Attorney General, district attorneys, or attorneys especially  
21 employed for such purposes, with the approval of the Attorney  
22 General for the collection of any taxes or penalties due the  
23 state or any county, or to compel any officer or taxpayer to  
24 comply with the provisions of the tax laws; to direct actions,  
25 prosecutions, and proceedings to be instituted to enforce the  
26 laws of this state relating to taxes, penalties, forfeitures,  
27 and liabilities, and for the punishment of any public officers

1 or any person or any officer or agent of any corporation,  
2 company, or association, trustee, or receiver for failure or  
3 neglect to comply with the provisions of the tax laws, and to  
4 cause complaints, informations, actions, or prosecutions to be  
5 made or instituted against any tax assessor, tax collector,  
6 probate judge, or other public official for the removal of  
7 such officers for official misconduct or neglect of duty and  
8 to further direct actions as may become necessary to obtain an  
9 order from a circuit court enjoining or restraining a taxpayer  
10 from continuing in business in Alabama whenever such taxpayer  
11 fails to collect, account for, and/or pay over any trust fund  
12 tax imposed by Sections 40-17-220, 40-17-325, 40-18-71,  
13 40-21-82, 40-21-102, 40-21-121, 40-23-2, 40-23-61, 40-23-193,  
14 40-26-1, or any other local sales, use, and gross receipts  
15 taxes collected by the department. Such actions and  
16 proceedings may be instituted in the circuit court of any  
17 county in which the taxpayer resides or does business, or in  
18 the Circuit Court of Montgomery County, Alabama, and shall  
19 remain in effect until such time as the taxpayer has come into  
20 full compliance with the tax laws.

21 "(5) To require district attorneys and the Attorney  
22 General of the state to commence and prosecute, within the  
23 respective jurisdictions or spheres of official duty of the  
24 officers, actions, proceedings, and prosecutions for  
25 penalties, forfeitures, impeachments, and punishments for  
26 violations of the tax laws of the state, to enter into  
27 agreements with district attorneys and the Attorney General of

1 the state to reimburse those offices for reasonable fees or  
2 costs of actions, proceedings, and prosecutions, and to fund  
3 the reimbursements, in whole or in part, from penalties  
4 assessed and collected pursuant to Section 40-2A-11.

5 "(6) To require any public official in the state to  
6 report information as to valuation, equalization, and  
7 assessment of property, privileges, franchises or intangibles,  
8 gross receipts, collections of taxes, receipts from licenses  
9 and other sources, methods of taxation, values or franchises,  
10 or intangible property, or assets subject to taxation, and  
11 such other information as may be needful in the work of the  
12 Department of Revenue in such forms and upon such blanks as  
13 the department may prescribe and furnish.

14 "(7)a. To require individuals, partnerships,  
15 associations, corporations, trustees, and receivers, and the  
16 agents, officers, and employees thereof, to furnish  
17 information concerning their capital, funded or otherwise,  
18 gross receipts, net profits or income, excess profits, current  
19 assets and liabilities, values of franchises, intangibles,  
20 value of property, earnings, operating and other expenses,  
21 bonds, deeds, conduct of business, and all other facts,  
22 records, books, papers, documents, and other information of  
23 any kind demanded which may be needful in order to enable the  
24 department to ascertain the value and relative burden to be  
25 borne by every kind of property in this state and to ascertain  
26 the proper amount of license, privilege, excise, corporation,  
27 franchise, income, or ad valorem taxes.

1            "b. To require reporting of retail sales and  
2 customer notification, within constitutional limitations, when  
3 the seller does not collect sales, use, or simplified sellers  
4 use tax on Alabama sales transactions, and to provide for  
5 penalties pursuant to Section 40-2A-11.

6            "c. To require reporting of rental transactions of  
7 tangible personal property as defined in Section 40-12-220,  
8 when the property is classified as Class II or Class IV  
9 property under Section 40-8-1, by persons facilitating the  
10 transactions and to require notifications to the lessor when  
11 the lessor has not furnished evidence that it has acquired a  
12 license as required under Section 40-12-221, and to provide  
13 for penalties pursuant to Section 40-2A-11.

14            "(8) To cause the deposition of witnesses residing  
15 within or without the state to be taken upon such notice to  
16 the interested party, if any, as the department may prescribe,  
17 in like manner as depositions of witnesses are taken in  
18 actions pending in circuit court, in any matter which the  
19 department has authority to investigate and determine. The  
20 depositions shall be taken upon a commission issued by the  
21 Department of Revenue, or the secretary thereof, in the name  
22 of the department, and returnable to the department.

23            "(9) To visit, by the commissioner or by duly  
24 authorized agents, the several counties in the state for the  
25 purpose of investigating the work and methods of county tax  
26 assessors, tax collectors, probate judges, or other officers  
27 or boards charged with the duty of administering the tax laws

1 of the state; to examine carefully into all cases where  
2 evasions or violations of the tax laws are alleged, complained  
3 of, or discovered, and to ascertain wherein existing laws are  
4 defective or are improperly or negligently administered and to  
5 report the result of the investigation and the facts  
6 ascertained to the Governor from time to time when required by  
7 the Governor.

8 "(10) To investigate the tax system of other states;  
9 to thoroughly inform itself upon the subject of taxation and  
10 of the progress made in other states and counties in improving  
11 their tax system, to formulate and recommend such legislation  
12 as may be deemed expedient to prevent evasion of existing tax  
13 laws and to secure just and equal taxation and improvements in  
14 the system of taxation in this state.

15 "(11) To consult and confer with the Governor upon  
16 the subject of taxation and the administration of the laws and  
17 progress of the work of the department, and to furnish to the  
18 Governor from time to time such information as the Governor  
19 may require.

20 "(12) To transmit to the Governor, 30 days before  
21 the meeting of the Legislature, a written report showing all  
22 the taxable property in the state and the value of the same,  
23 in tabulated form, with recommendations for improvements in  
24 the system of taxation in the state, together with suggestions  
25 of such measures as the department may formulate for the  
26 consideration of the Legislature in regard thereto.



1           "(13) To, for good reason shown and entered on the  
2 minutes of the department, do either of the following:

3           "a. Extend the time for filing any report or written  
4 statement required to be filed with the department.

5           "b. Temporarily waive the motor fuel importer,  
6 exporter, or transporter licensing requirements under Section  
7 40-17-332, during a state of emergency or disaster. A waiver  
8 authorized by this subdivision shall be effective only for  
9 persons importing, exporting, or transporting motor fuel to  
10 areas within a state or territory of the United States for  
11 which the President of the United States or the governor of  
12 that state or territory has declared a state of emergency or  
13 disaster, and only where the import, export, or transport  
14 takes place during the time the declaration is in effect. A  
15 temporary waiver of the motor fuel importer, exporter, or  
16 transporter licensing requirements under this subdivision  
17 shall not be construed to permit any waiver of any additional  
18 requirements or payment of any taxes due under the Alabama  
19 Terminal Excise Tax.

20           "c. Temporarily waive the requirements associated  
21 with the International Registration Plan under Section 32-6-56  
22 and the International Fuel Tax Agreement under Section  
23 40-17-272, during a state of emergency or disaster. A waiver  
24 authorized by this subdivision shall be effective only for  
25 motor vehicles engaged in interstate disaster relief efforts  
26 traveling to areas within a state or territory of the United  
27 States for which the President of the United States or

1 governor of that state or territory has declared a state of  
2 emergency or disaster, and only when the travel takes place  
3 during the time the declaration is in effect. A temporary  
4 waiver of the requirements under the International  
5 Registration Plan or International Fuel Tax Agreement under  
6 this subdivision shall not be construed to allow a motor  
7 vehicle to operate in the State of Alabama without valid  
8 registration and insurance from its base state, nor allow any  
9 motor vehicle to exceed weight limits posted for bridges and  
10 like structures, or relieve any vehicle or the carrier, owner,  
11 or driver of any vehicle from compliance with any other  
12 restrictions, statutes, orders, or other legal requirements.

13           "(14) To inspect and examine at all reasonable  
14 business hours any books, documents, records, or papers kept  
15 by any person, firm, corporation, trustee, or receiver.

16           "(15) To make all assessments of taxes or penalties  
17 which it is authorized to enforce or collect and report the  
18 same to the Attorney General.

19           "(16) To issue executions and writs of garnishment  
20 directed to any sheriff of Alabama, on any final assessment or  
21 judgment made or rendered by it, and upon such executions the  
22 sheriff shall proceed as in cases issued out of the circuit  
23 court and shall make return thereof to the Department of  
24 Revenue within 60 days after the receipt thereof.

25           "(17) To perform such other duties as are or may be  
26 imposed on it by law."

1                   Section 2. This act shall become effective  
2 immediately following its passage and approval by the  
3 Governor, or its otherwise becoming law.