Pursuant to Sales and Use Tax Rule 810-6-4-.14, FEDERAL MOGUL MOTORPARTS LLC, whose principal place of business in Alabama is located in Jacksonville and Boaz and who is engaged in manufacturing auto parts is hereby permitted, effective on and after September 26, 2017, to purchase all tangible personal property without the payment to the vendor of the state or state-administered local sales and/or use tax, subject to the following conditions:

(a) The holder of this permit shall report sales and/or use tax as specified by the Alabama Department of Revenue and shall pay the taxes directly to the Department. The sales tax to be reported and paid monthly on or before the 20th day of the month following the month during which such tangible personal property was used for a taxable purpose. The use tax is to be reported and paid monthly on or before the 20th day of the month following the month during which such tangible personal property was used for a taxable purpose.

(b) The holder of this permit is required to keep books and records as may be necessary to determine the tax liability. All records are subject to examination by the Department.

(c) Upon demand of the Department, the holder of this permit must execute a bond or indemnity agreement securing the payment of taxes to the Department in an amount not exceeding three months estimated sales tax liability and six months estimated use tax liability.

(d) This permit cannot be used by anyone other than the permit holder and is non-transferable. The permit may be cancelled by the Department upon notice by registered mail to the permit holder.

Done this date, 12-Feb-2018.

ATTEST:

Michael A. Fundalke
Secretary