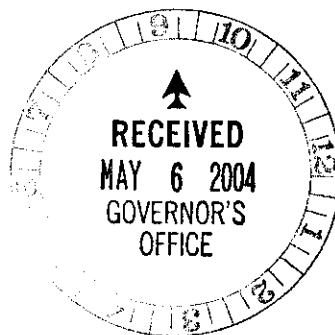


ACT No. 2004-520

1 SB81
2 54421-9
3 By Senators Preuitt and Bedford
4 RFD: Health
5 First Read: 03-FEB-04



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ENROLLED, An Act,

To amend Section 40-12-248, Code of Alabama 1975, to create a new motor vehicle registration weight bracket for trucks of 8,001 to 10,000 pounds gross weight, and to establish a fee for this new weight bracket; and to amend Section 40-12-253, Code of Alabama 1975, to provide that any credit voucher may be immediately presented for credit against ad valorem taxes payable on any other motor vehicle or vehicles; to increase the period for claiming any credit due; to require that any credit voucher issued be used at the time of issuance; and to provide for a credit refund when credit is not applied at time of issuance; and to authorize the issuance of certain distinctive tags for certain trucks.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-12-248, Code of Alabama 1975, is hereby amended as follows:

"§40-12-248.

"(a) For each truck or truck tractor using the public highways of this state, annual license taxes and registration fees based on the gross vehicle weight in pounds are imposed and shall be charged. For the purposes of this section, the term "gross vehicle weight" shall mean the empty weight of the truck or truck tractor plus the heaviest load to

1 be carried and, in the case of combinations, shall be deemed
 2 to include also the empty weight of the heaviest trailer with
 3 which the power unit shall be placed in combination, plus the
 4 heaviest load to be carried. No tolerance or margin of error
 5 shall be allowable under this section, except as provided in
 6 subsection (b).

7 "(b) For each truck or truck tractor using the pub-
 8 lic highways of this state, the annual license taxes and reg-
 9 istration fees herein imposed (i) shall consist of the base
 10 amount applicable to the truck or truck tractor under the
 11 schedule of base amounts set forth in this subsection, plus
 12 (ii) the additional amount, if any, applicable to the truck or
 13 truck tractor under the schedule of additional amounts set
 14 forth in this subsection:

15 "SCHEDULE OF BASE AMOUNTS

16
 17 Gross Vehicle

18	Weight in Pounds	Base Amount
19	0 to 8,000	\$10.70
20	8,001 to 10,000	17.50

1	10,001 to 12,000	52.50
2	12,001 to 18,000	85.00
3	18,001 to 26,000	117.50
4	26,001 to 33,000	150.00
5	33,001 to 42,000	260.00
6	42,001 to 55,000	292.50
7	55,001 to 64,000	325.00
8	64,001 to 73,280	357.50
9	73,281 to 80,000	390.00
10	80,001 or over	422.50

11 "SCHEDULE OF ADDITIONAL AMOUNTS

12

13 Gross Vehicle

14 Weight in Pounds Additional
Amount

15 0 to 8,000 \$2.30

1	8,001 to 10,000	17.50
2	10,001 to 12,000	52.50
3	12,001 to 18,000	85.00
4	18,001 to 26,000	117.50
5	26,001 to 33,000	150.00
6	33,001 to 42,000	260.00
7	42,001 to 55,000	292.50
8	55,001 to 64,000	325.00
9	64,001 to 73,280	357.50
10	73,281 to 80,000	390.00
11	80,001 or over	422.50

12 "The total amount of the annual license tax and
13 registration fee shall be limited with respect to trucks or
14 truck tractors owned and used by a farmer for transporting
15 farm products or the personal property of the farmer for use
16 on his or her farm to a maximum of thirty dollars (\$30) where
17 the gross vehicle weight of the truck does not exceed 30,000
18 pounds; to a maximum of eighty-five dollars (\$85) where the
19 gross vehicle weight of the truck exceeds 30,000 pounds, but

1 does not exceed 42,000 pounds; and to a maximum of two hundred
2 fifty dollars (\$250) where the gross vehicle weight of the
3 truck or truck tractor is up to and including the class
4 currently designated 80,001 pounds or over; provided, however,
5 a farmer shall be entitled to pay this reduced annual license
6 tax and registration fee for only one truck tractor; for each
7 additional truck tractor the annual license tax and
8 registration fee shall be determined from the "schedule of
9 base amounts" and "the schedule of additional amounts" based
10 on the gross vehicle weight in pounds; and the annual license
11 tax and registration fee shall be limited with respect to
12 trucks owned and used by any person for transporting forest
13 products from the point of severance to a sawmill, to a
14 papermill, or to a concentration yard to a maximum of forty
15 dollars (\$40) where the gross vehicle weight of the truck does
16 not exceed 30,000 pounds and to a maximum of sixty-five
17 dollars (\$65) where the gross vehicle weight exceeds 30,000
18 pounds, but does not exceed 42,000 pounds.

19 "For purposes of enforcement of farm truck license
20 tags, or of forest products truck license tags for trucks that
21 do not exceed 42,000 pounds in gross vehicle weight, all
22 scaled weight shall be allowed a tolerance or a margin of
23 error of 10 percent of the true gross or axle weights to allow
24 for any climatic conditions.

1 "For each truck tractor which is operated by a
2 certificated motor carrier and which is operated exclusively
3 within 15 miles of the corporate limits of the incorporated
4 municipality in which it is customarily domiciled, but not
5 including vehicles operating beyond the borders of Alabama,
6 and which is registered in the county in which it is
7 customarily domiciled, a total annual license tax and
8 registration fee of three hundred dollars (\$300) is imposed
9 and shall be charged.

10 "The total amount of the annual license tax and
11 registration fee shall be limited to the following schedule
12 for all self-propelled campers or house cars, but a
13 self-propelled camper or a house car whose weight does not
14 exceed 8,000 pounds, shall be subject to the provisions of
15 Section 40-12-273(b):

16 "SCHEDULE OF BASE AMOUNTS

17

18	Gross Vehicle	
19	Weight in Pounds	Base Amount
20	0 to 8,000	\$10.70

1	8,001 to 12,000	25.00
2	12,001 to 18,000	50.00
3	18,001 to 26,000	87.50
4	26,001 to 33,000	137.50
5	33,001 to 42, 000	250.00

6 "SCHEDULE OF ADDITIONAL AMOUNTS

7

8 Gross Vehicle

9	Weight in Pounds	Additional Amount
10	0 to 8,000	\$2.30
11	8,001 to 12,000	25.00
12	12,001 to 18,000	50.00
13	18,001 to 26,000	87.50
14	26,001 to 33,000	137.50
15	33,001 to 42, 000	250.00

1 "(c) Every person making application for license
2 under this section to use a truck or truck tractor on the
3 public highways of this state shall be required to make an
4 affidavit declaring the gross vehicle weight of the truck or
5 truck tractor and file the affidavit with the judge of
6 probate, or other county licensing officer, in the county in
7 which the application is made. Upon payment of the applicable
8 motor vehicle license tax or registration fee, the license to
9 use the truck or truck tractor on the public highways of this
10 state shall be limited to the gross vehicle weight so declared
11 by the owner, which shall be deemed to constitute the
12 allowable gross vehicle weight for which the vehicle is
13 licensed.

14 "After having obtained a license under this section
15 with respect to any truck or truck tractor, the owner thereof
16 may during the then current tax year voluntarily increase the
17 allowable gross vehicle weight for which the vehicle is
18 licensed by making a new affidavit, applying for a new license
19 applicable to the appropriate gross vehicle weight
20 classification, surrendering the license plates or tags
21 previously obtained, and paying the difference between the
22 fees applicable to a license for the higher weight
23 classification desired and the fee in respect of the license
24 so surrendered. The license classification of a truck or

1 truck tractor may not be decreased, however, except once a
2 year at the time new license tags or plates are purchased for
3 the truck or truck tractor."

4 Section 2. Section 40-12-253 of the Code of Alabama
5 1975, is amended to read as follows:

6 "§40-12-253.

7 "(a) Effective January 1, 2000, ad valorem taxes on
8 motor vehicles shall be assessed and the tax collected forward
9 on a current basis to coincide with the collection of motor
10 vehicle license taxes and registration fees.

11 "(1) Ad valorem taxes on motor vehicles shall become
12 due and payable on the first day of the registration renewal
13 month of the owner, the date the motor vehicle enters the
14 State of Alabama, the date the motor vehicle is removed from
15 the inventory of a dealer, or the date on which the motor
16 vehicle is otherwise determined to be taxable, whichever comes
17 first. Ad valorem taxes on motor vehicles shall become
18 delinquent on the first day of the month following the
19 registration renewal month for the owner or as otherwise
20 provided by law. However the ad valorem tax due at the time of
21 registration on a new motor vehicle registered for the first
22 time with a manufacturer's certificate of origin where the
23 motor vehicle meets the definition of Class IV property as
24 defined in subsection (a) of Section 40-8-1, and subdivision
25 (3) of subsection (b) of Section 40-8-1 shall be deferred

1 until the first renewal or other subsequent registration,
2 whichever comes first. The first renewal or other subsequent
3 registration shall include the ad valorem tax that would have
4 been due at the time of the first registration and the next
5 year's ad valorem tax to be paid in advance.

6 "(2) Ad valorem tax on motor vehicles shall be
7 collected through the last day of the month which precedes the
8 assigned registration renewal month for the owner as provided
9 in Section 32-6-61. The definition of owner shall be as
10 defined in subdivision (14) of Section 40-12-240.

11 "(3) No license shall be issued to operate a motor
12 vehicle on the public highways of this state, nor shall any
13 transfer be made by the license issuing official under this
14 article, until the ad valorem tax on the motor vehicle is paid
15 in the county, as evidenced either by a receipt of the tax
16 collecting official where the owner of the motor vehicle
17 resides, if the motor vehicle is owned by an individual, or by
18 the receipt of the tax collecting official in the county where
19 the motor vehicle is based, if the motor vehicle is owned by a
20 firm, corporation, or association. The definition of the base
21 of a vehicle shall be the place where a vehicle is most
22 frequently dispatched, garaged, serviced, maintained,
23 operated, or otherwise controlled, and from which it
24 ordinarily departs and to which it ordinarily returns.

1 "(4) Every person, firm, or corporation that plans
2 to operate a motor vehicle shall first return the motor
3 vehicle for ad valorem taxation to the tax assessing official
4 of the county where the individual resides or, if a firm or
5 corporation, where the vehicle is based, and the tax assessing
6 official shall deliver to the person making the return a
7 certificate of assessment on a form prescribed by the
8 Department of Revenue, and the certificate shall be the
9 warrant of the tax collecting official to collect the tax as
10 shown on the assessment form.

11 "(5) Valuation for ad valorem tax assessment
12 purposes shall be based, as specified by law, on the value of
13 the motor vehicle on October 1, as provided by the Department
14 of Revenue. The October 1 valuation shall be used for
15 calculating ad valorem taxes for the next succeeding year
16 beginning January 1 and continuing through December 31.

17 "(6) Before any motor vehicle can be assessed, the
18 tax assessing official shall determine the amount of ad
19 valorem taxes due on the motor vehicle from information
20 provided by the owner. If the number of months for which taxes
21 are delinquent cannot be determined, the motor vehicle shall
22 be presumed to have been in the state for one preceding year
23 in addition to the current tax year for ad valorem tax
24 assessing and collecting purposes. Motor vehicles with
25 delinquent registrations shall be subject to payment of

1 escaped ad valorem taxes for up to two prior years plus the
2 current year, except for the ad valorem taxes that would have
3 been due in arrears in 1999 during the transition year.

4 "(b) The license issuing official shall require the
5 applicant to surrender the receipt of the tax collecting
6 official which shall be kept on file in the license issuing
7 official's office. The license plate shall be evidence of the
8 payment of the license and the ad valorem tax due as provided
9 under this article. The license issuing official may issue a
10 motor vehicle license plate upon receiving certification from
11 the tax assessing official that there is no ad valorem tax due
12 on the motor vehicle.

13 "(c) Ad valorem taxes on a motor vehicle shall be
14 collected on an annual current basis in the registration
15 renewal month of the owner thereof, in conjunction with
16 registration of the motor vehicle; provided, however, that ad
17 valorem taxes due at the time of registration shall be
18 prorated on a monthly basis from the date the motor vehicle
19 enters the State of Alabama, from the date the motor vehicle
20 is removed from the inventory of a dealer, from the date of
21 transfer of ownership of the motor vehicle, or upon the date
22 the motor vehicle otherwise becomes subject to taxation.

23 "(d) Upon the sale, trade, total destruction,
24 permanent removal from Alabama, theft without recovery, or
25 other transfer of a motor vehicle, hereafter referred to as a

1 "demitted motor vehicle" constituting Class I, Class II, or
2 Class IV Property under Section 40-8-1, the owner of the
3 demitted motor vehicle shall be entitled to a pro rata credit
4 for the ad valorem taxes paid with respect thereto for the
5 remainder of the then current period for which the taxes have
6 been paid. In determining the credit available, the total ad
7 valorem taxes previously paid for the then current
8 registration period shall be determined by a ratio, the
9 numerator of which shall be the number of full calendar months
10 from the date the motor vehicle is demitted to the last day of
11 the month which precedes the assigned registration renewal
12 month for the owner as provided in Section 32-6-61, and the
13 denominator of which shall be the number of months for which
14 ad valorem taxes shall have been paid with respect to the
15 motor vehicle. The ad valorem tax credit shall be evidenced by
16 a serially numbered credit voucher, the form of which shall be
17 specified by the department, bearing the name of the person
18 entitled to the credit. The ad valorem tax credit so
19 determined shall either (i) be allowed at the election of the
20 owner on a pro rata basis against all ad valorem taxes payable
21 on another motor vehicle or vehicles acquired by the owner in
22 conjunction with the sale or trade of the motor vehicle in
23 respect of which the credit is allowable under this
24 subsection, or (ii) be allowed by the tax collecting official
25 on a pro rata basis against all ad valorem taxes payable on

1 another motor vehicle or vehicles owned by the owner or a
2 member of the owner's immediate family. No interest shall be
3 allowable on the amount of any credit allowable hereunder. A
4 credit issued shall be creditable only against ad valorem
5 taxes levied by those taxing authorities whose ad valorem
6 taxes had been paid by the owner with respect to the motor
7 vehicle for which a credit is allowed. No credit shall be
8 allowable against any ad valorem taxes levied by the state
9 unless the credit shall be eligible for application and
10 applied against ad valorem taxes levied by taxing authorities
11 other than the state. A credit voucher must be used at the
12 time of issuance. In the event a voucher is presented for
13 credit against ad valorem taxes due and the amount of the
14 voucher is in excess of the taxes due, a new voucher for the
15 excess amount shall be issued referencing the date of issuance
16 of the voucher so presented. The new voucher shall be
17 designated a receipt for credit for reporting purposes with a
18 copy given to the owner. Immediately upon issuance of a
19 receipt for credit and no later than the twentieth day of the
20 month following the month in which the new voucher was issued,
21 the tax collecting official shall remit to the owner a refund
22 credit payment in the amount of the receipt for credit. When a
23 credit voucher is issued and no ad valorem taxes payable on a
24 vehicle are available for credit to the owner, the voucher
25 shall be designated a receipt for credit for reporting

1 purposes with a copy given to the owner. Immediately upon
2 issuance of a receipt for credit and no later than the
3 twentieth day of the month following the month in which the
4 new voucher was issued, the tax collecting official shall
5 remit to the owner a refund credit payment in the amount of
6 the receipt for credit.

7 "(e) The credit provided under subsection (d) may be
8 claimed by the owner of a motor vehicle pursuant to the
9 procedure and upon presentation of the evidence of payment of
10 tax and eligibility for credit pursuant to subsection (d) as
11 specified by regulations issued by the Department of Revenue,
12 including a sworn affidavit of the buyer in the case of a sale
13 or trade of the motor vehicle. The tax collecting official
14 shall charge and collect as a condition to the redemption of a
15 credit voucher or the remittance of a refund credit payment a
16 commission in order to defray the costs thereof at a flat rate
17 of two dollars (\$2) for each credit voucher redeemed or refund
18 remitted, which shall be collected by the tax collecting
19 official at the time of the transaction. One-half of the
20 commissions and fees so collected shall be deposited into the
21 general fund of the county in which the fees are collected and
22 the balance shall be remitted to the State General Fund. There
23 is hereby appropriated for the use of the department in
24 carrying out its responsibilities hereunder in each fiscal

1 year a sum as the Legislature shall appropriate to the
2 department for this purpose.

3 "(f) In no event may a credit be claimed under
4 subsection (d), whether in conjunction with the sale or trade
5 of a motor vehicle or pursuant to the issuance of a credit
6 voucher as provided for in subsection (d), later than 12
7 months after the date a motor vehicle is demitted.

8 "(g) The tax assessing officials and tax collecting
9 officials of the counties in this state, in addition to
10 assessing and collecting the ad valorem taxes due the state
11 and counties on motor vehicles, shall collect the ad valorem
12 taxes on motor vehicles due all cities in this state.

13 "(1) The tax collecting official shall report and
14 pay the money collected for cities at the same time and in the
15 same manner as state and county taxes are reported and paid by
16 the official. The tax assessing and tax collecting officials
17 shall each receive a commission of two and one-half percent of
18 the amount of city taxes collected. The tax collecting
19 officials shall deduct this commission from the amount
20 collected before paying the city treasury and, at the same
21 time, pay to the tax assessing official any commissions due
22 him or her under this article.

23 "(2) The license issuing official shall not issue a
24 license to operate a motor vehicle on the highways of this
25 state until all ad valorem taxes due the state, counties, and

1 cities are paid as evidenced by a receipt of the tax
2 collecting official.

3 "(h) Motor vehicles assessed under this section
4 shall not be included in any assessment made by any person,
5 firm, or corporation under Section 40-11-1, and the motor
6 vehicles shall not be considered an escape property by reason
7 of the failure to include the property value of the motor
8 vehicle in any tax return as of October 1. All motor vehicles
9 shall be assessed and the taxes shall be collected on the
10 motor vehicles as herein provided. The foregoing
11 notwithstanding, any machinery or equipment including, but not
12 limited to, cement mixers, wrecker rigs, and box-type bodies
13 which may be added to a motor vehicle after it leaves the
14 original manufacturer and may be moved from one motor vehicle
15 to another shall be separately valued and assessed with the
16 tax assessing official as personal property.

17 "(i) In addition to the refunds provided for in
18 subsection (d), refunds shall be granted for ad valorem taxes
19 on motor vehicles for monies collected in error, as provided
20 in Section 40-7-9.1, or upon evidence of valuation change or
21 adjustment by the county board of equalization.

22 "(j) All millage rate levies and changes affecting
23 ad valorem taxes on motor vehicles shall become effective on
24 the January 1 following the levy or rate change.

1 "(k) The Department of Revenue may promulgate and
2 implement rules and regulations for the administration of this
3 section."

4 Section 3. The provisions of this act are severable.
5 If any part of this act is declared invalid or
6 unconstitutional, that declaration shall not affect the part
7 which remains.

8 Section 4. All laws or parts of laws which conflict
9 with this act are repealed.

10 Section 5. Notwithstanding any other provision of
11 law to the contrary, distinctive and personalized license
12 plates may be issued to trucks with gross vehicle weight not
13 exceeding 10,000 pounds, provided the provisions of this
14 section shall not apply to distinctive military license plates
15 or plates with the International Symbol of Access.

16 Section 6. This act shall become effective on
17 January 1, following its passage and approval by the Governor,
18 or its otherwise becoming law.

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Lucy Baxley

President and Presiding Officer of the Senate

McDowell Lee

Speaker of the House of Representatives

SB81

Senate 30-MAR-04

I hereby certify that the within Act originated in and passed the Senate.

McDowell Lee
Secretary

House of Representatives
Amended and passed 06-MAY-04

Senate concurred in House amendment 06-MAY-04

By: Senator Preuitt

APPROVED 5-17-04

TIME 8:43 am

Bob Riley

GOVERNOR

Alabama Secretary Of State

Act Num....: 2004-520
Bill Num...: S-81

Recv'd 05/17/04 09:55amHNB