

1 SB168
2 126601-1
3 By Senator Holley
4 RFD: Finance and Taxation General Fund
5 First Read: 07-FEB-12

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8 SYNOPSIS: Under existing law, current and retired
9 members of the Alabama National Guard, members of
10 the United States Armed Forces reserve units,
11 members of the Civil Air Patrol, and members of
12 volunteer rescue squads are allowed an exemption
13 from state privilege or license taxes and
14 registration fees for one passenger vehicle.

15 This bill would provide for the same
16 exemption for persons who are retired from the
17 United States Armed Forces and from any United
18 States Armed Forces reserve organization. The bill
19 would provide that the exemption would extend only
20 to United States Armed Forces retired distinctive
21 license plates.

22
23 A BILL
24 TO BE ENTITLED
25 AN ACT
26

1 To amend Section 40-12-244 of the Code of Alabama
2 1975, providing certain exemptions from motor vehicle license
3 taxes and registration fees, to provide an exemption for
4 retirees from the United States Armed Forces and from any
5 United States Armed Forces reserve organization for
6 distinctive United States Armed Forces retired license tags
7 under certain conditions.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

9 Section 1. Section 40-12-244 of the Code of Alabama
10 1975, is amended to read as follows:

11 "§40-12-244.

12 "There shall be exempt from the operation of the
13 privilege or license tax and registration fee now or
14 hereinafter to be levied on automobiles and motor vehicles by
15 the State of Alabama one passenger vehicle owned by any of the
16 following:

17 "(1)a. An active member of the Alabama National
18 Guard or the Alabama State Guard, when organized in lieu of
19 the National Guard or for any service-connected disabled
20 veteran. The exemption for only one vehicle extends only to
21 distinctive National Guard or service-connected disabled
22 veterans' license tags and shall be claimed upon presentation
23 of proper identification on forms prescribed by the Adjutant
24 General. Active members of the National Guard may obtain
25 additional distinctive license tags for other passenger
26 vehicles which they own by paying the regular privilege or
27 license tax provided by law.

1 "b. A retired member of the Alabama National Guard
2 with 20 years or more service. The exemption for only one
3 vehicle extends only to distinctive National Guard license
4 tags and shall be claimed upon presentation of proper
5 identification on forms prescribed by the Adjutant General.
6 Retired members of the Alabama National Guard may obtain
7 additional distinctive license tags for passenger vehicles
8 which they own upon presentation and proper identification on
9 forms prescribed by the Adjutant General and by paying the
10 regular privilege or license tax and registration fee as
11 provided by law.

12 "(2) An officer, warrant officer, or enlisted person
13 serving as an active member of any United States armed forces
14 reserve organization or any service-connected disabled
15 veterans who were residents of Alabama at the time of entering
16 the service and who are still residents of Alabama at the time
17 the exemption is claimed. The exemption shall be claimed by
18 presentation of proper identification and proof of residence
19 requirements on forms prescribed by the state Department of
20 Revenue.

21 "(3) A member of a volunteer rescue squad.

22 "(4) The Civil Air Patrol; including those vehicles
23 owned by the national headquarters and those owned by the
24 Alabama wing of the Civil Air Patrol.

25 "(5) A volunteer firefighter who is a resident of
26 Alabama and who is entitled to the distinctive firefighter tag
27 issued pursuant to Section 32-6-272. The exemption for one

1 vehicle extends only to the firefighter distinctive license
2 plate.

3 "(6) Any person who is retired from the United
4 States Armed Forces or any United States Armed Forces reserve
5 organization who is a resident of Alabama at the time the
6 exemption is claimed. The exemption shall be for only one
7 vehicle and shall extend only to distinctive United States
8 Armed Forces Retired license tags. Retired members of the
9 United States Armed Forces or any United States Armed Forces
10 reserve organization may obtain additional distinctive license
11 plates for passenger vehicles which they own upon presentation
12 of proper identification and proof of residence requirements
13 on forms prescribed by the Department of Revenue and by paying
14 the regular privilege or license tax and registration fee as
15 prescribed by law."

16 Section 2. This act shall become effective on
17 January 1 following its passage and approval by the Governor,
18 or its otherwise becoming law.