

1 SB467
2 138842-1
3 By Senator Glover
4 RFD: Fiscal Responsibility and Accountability
5 First Read: 05-APR-12

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8 SYNOPSIS: Under existing law, every person who owns a
9 manufactured home in Alabama must pay ad valorem
10 taxes evidenced by a decal designed and color coded
11 by the Department of Revenue which must be attached
12 to the manufactured home clearly visible from the
13 street.

14 This bill would repeal the requirement that
15 the decal must be attached to the manufactured
16 home.

17
18 A BILL
19 TO BE ENTITLED
20 AN ACT

21
22 To amend Section 40-12-255 of the Code of Alabama
23 1975, relating to manufactured homes; to repeal the
24 requirement that a decal must be attached to the manufactured
25 home as evidence of payment of ad valorem taxes.

26 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. Section 40-12-255 of the Code of Alabama
2 1975, is amended to read as follows:

3 "§40-12-255.

4 "(a) Every person, firm, or corporation who owns,
5 maintains or keeps in this state a manufactured home as
6 defined according to subsection (n) of this section, except a
7 manufactured home that constitutes a part of the inventory of
8 a manufacturer or dealer, shall pay an annual registration fee
9 of \$24 for an owner occupied single wide (one transportable
10 module) manufactured home, \$48 for an owner occupied double
11 wide or larger (two or more transportable modules)
12 manufactured home, \$48 for a commercial single wide (one
13 transportable module) manufactured home, or \$96 for a
14 commercial double wide or larger (two or more transportable
15 modules) manufactured home, provided, however, that any
16 manufactured home 10 years of age or greater but less than 20
17 years of age shall pay 75 percent of the above stated fees,
18 and any manufactured home 20 years of age or greater shall pay
19 50 percent of the above stated fees; and upon payment thereof
20 such owner shall be furnished an identification decal,
21 designed by the Department of Revenue and color coded to
22 denote the size and year issued, ~~which shall be immediately~~
23 ~~attached to and at all times thereafter displayed at eye level~~
24 ~~on the outside finish of the manufactured home for which the~~
25 ~~registration fee was paid, and one foot from the corner on the~~
26 ~~right side facing the street, so as to be clearly visible from~~

1 ~~the street~~. The registration fee hereby provided for shall be
2 paid in the county in which such manufactured home is
3 customarily kept to the same county official who normally
4 collected ad valorem tax on manufactured homes prior to
5 October 1, 1991; provided, however, that the responsibilities
6 for administering the provisions of this law may be
7 transferred to another county official with the mutual consent
8 of the elected county officials involved. The fee shall be due
9 and payable on October 1 of each year and delinquent if not
10 paid before December 1 of each year. For the year beginning
11 October 1, 1991, the registration fee shall be in lieu of the
12 ad valorem taxes that would have been due and payable on
13 October 1, 1991, and any taxpayer who pays the registration
14 fee on his manufactured home between October 1, 1991, and
15 November 30, 1991, shall not be subject to any delinquent ad
16 valorem taxes or fees. The owner of the manufactured home
17 shall furnish to the registration official the make, model,
18 year, length, width, number of transportable modules, and
19 serial number of the manufactured home and the registration
20 official shall furnish a receipt to the manufactured home
21 owner containing the above referenced information. The
22 registration fee shall be disbursed by the collecting official
23 by the twentieth of the month following the month of
24 collection and shall be disbursed as follows, 25 percent to
25 the State General Fund, 25 percent to the county general fund,
26 25 percent to the county school board except that if the

1 manufactured home is located within a city school district
2 then the 25 percent shall go to the city school board, and 25
3 percent to the city or municipality in which the manufactured
4 home is located, except that if the manufactured home is not
5 located within a municipal corporate limits then the county
6 general fund will receive the 25 percent share that would have
7 gone to the municipality. The official collecting such
8 registration fees and issuing such identification decals in
9 evidence of payment thereof shall also collect a \$5 issuance
10 fee to be distributed as follows: \$4 to the county general
11 fund if the issuing official is on salary and if the issuing
12 official is on the fee system, then the \$4 issuance fee shall
13 go to the issuing official, and the remaining \$1 shall accrue
14 to an account in the office of the county treasurer for use by
15 the issuing official or designated representative, and such
16 accumulated moneys shall be used only for performance of his
17 or her official duties.

18 "(b) The owner of any manufactured home who fails to
19 pay the registration fee hereby provided for shall be subject
20 to a delinquent fee of \$10 if payment is made on or after
21 December 1, or if the manufactured home owner fails to pay the
22 registration fee ~~or if the owner fails to display the~~
23 ~~identification decal on such manufactured home, as hereinabove~~
24 ~~required.~~ Furthermore, the owner shall be subject to a
25 citation fee of \$15 and if the registration fee and citation
26 fee are not paid within 15 calendar days of date cited a

1 penalty of \$24 will be assessed against the owner of the
2 manufactured home. The county license inspector or deputy
3 license inspector shall have authority to issue citations and
4 assess penalties. The county official charged with the
5 responsibility of administering this law shall have the
6 authority to designate employees of his office or by mutual
7 consent of the tax assessor, employees of the tax assessor's
8 or appraisal office as deputy license inspectors. The
9 delinquent fee and penalty shall be distributed in the same
10 manner as the registration fee. The citation fee shall accrue
11 to the county general fund if the citation is issued by the
12 county license inspector's office. The citation fee shall
13 accrue to an account in the office of the county treasurer for
14 use by the assessor, collector, license commissioner, or
15 revenue commissioner if an employee of that office issues the
16 citation, and the citation fee shall be used only for
17 performance of the issuing official's official duties. The
18 official responsible for administering the provisions of this
19 section must collect all fees and penalties due before a decal
20 may be issued to the manufactured home owner. The penalties
21 set out under Section 32-6-65(b) are not applicable to
22 manufactured homes.

23 "(c) The owner or lessor of the real estate on which
24 any manufactured home is situated shall report the name and
25 address of the owner of such manufactured home at such times
26 as the Commissioner of Revenue may require on forms furnished

1 by the Department of Revenue. The commissioner and the state
2 Department of Revenue are hereby empowered to promulgate and
3 enforce any rules or regulations reasonably necessary to
4 administer the provisions of this chapter, including but not
5 limited to, notice, hearings, and appeals processes.

6 "(d) Any public or private entity that provides or
7 sells any gas or electric services and connects such services
8 to any manufactured home shall, not less often than monthly,
9 report to the county tax assessing official a list containing
10 each such manufactured home connected to such service during
11 the period preceding the report, together with the name of the
12 occupant and the location of the connection.

13 "(e) The manufactured home owner shall furnish to
14 the county official charged with the responsibility of
15 administering this law a copy of the prior year's registration
16 receipt, unless such manufactured home is new and a
17 registration decal has never been issued, in which case the
18 county official charged with the responsibility of
19 administering this law shall be furnished a bona fide bill of
20 sale from the dealer showing when the manufactured home was
21 bought and a certificate of title issued by the Alabama
22 Department of Revenue or application for a certificate of
23 title for a 1990 or subsequent year model manufactured home
24 or, in the case of a used manufactured home brought into the
25 state from any other state the county official charged with
26 the responsibility of administering this law shall be

1 furnished a bona fide certificate of title, manufacturer's
2 certificate of origin or bill of sale, properly assigned,
3 showing when the manufactured home was sold to an individual,
4 firm, corporation or association now living or operating in
5 this state. If such bill of sale or certificate of title is
6 not furnished, the manufactured home will be presumed to have
7 been in the state for the two previous years and the
8 registration fee shall be immediately due and payable for the
9 two previous years plus the current year, but in no case will
10 the registration fee be due and payable for any period prior
11 to October 1, 1991.

12 "(f) Manufactured homes brought into the state
13 during any tax year, new manufactured homes for which
14 registration decals have never been issued, or manufactured
15 homes sold from the stock of a dealer or otherwise acquired
16 during any tax year, shall be subject to registration the same
17 as if they had been held or owned in the state on October 1;
18 except, that registration fees thereon shall be assessed on a
19 quarterly basis as follows:

20 "(1) Manufactured homes brought into the state or
21 sold from stock after October 1, but before January 1
22 following, shall be subject to registration the same as if
23 held or owned in the state on October 1.

24 "(2) Manufactured homes brought into the state or
25 sold from stock after the last day of December, but before

1 April 1 following, shall be subject to registration for three
2 quarters of the tax year.

3 "(3) Manufactured homes brought into the state or
4 sold from stock after the last day of March, but before the
5 first day of July following, shall be subject to registration
6 for one half of the tax year.

7 "(4) Manufactured homes brought into the state or
8 sold from stock after the last day of June, but before October
9 1, following, shall be subject to registration for one fourth
10 of the tax year.

11 "(g) Any person, firm, or corporation acquiring a
12 new manufactured home or bringing a manufactured home into the
13 state for the first time, except a manufactured home which
14 constitutes a part of the inventory of a dealer or
15 manufacturer, shall have 30 calendar days from the date of the
16 bill-of-sale or from the date the manufactured home entered
17 the state for the first time to register said manufactured
18 home without a delinquent fee.

19 "(h) Manufactured homes shall not be included in any
20 assessment for ad valorem tax purposes made by any person,
21 firm or corporation unless said manufactured home meets the
22 requirements of subdivision (b) (15) of Section 40-11-1. Any
23 manufactured home that is assessed for ad valorem tax purposes
24 under subdivision (b) (15) of Section 40-11-1 shall not be
25 subject to registration.

1 "(i) Any owner occupied manufactured home owned by
2 any person over the age of 65 or any owner who is totally
3 disabled shall be exempt from paying the annual registration
4 fee. The exemption must be claimed annually by the
5 manufactured home owner between October 1 and November 30.
6 Proof of age shall only be required once and a copy of proof
7 may be kept on file. Proof of disability may be, but shall not
8 be limited to, the written certification of such total
9 disability by any two physicians licensed to practice in this
10 state. The payment of the \$5 issuance fee will be required in
11 order to receive the exemption and decal.

12 "(j) No manufactured home may be moved on the roads
13 or highways of Alabama unless one of the following provisions
14 are met:

15 "(1) Every person, firm, or corporation who owns,
16 maintains, or keeps in this state a manufactured home, must
17 obtain a permit to move said manufactured home on the highways
18 of Alabama. The permit shall be obtained from the county
19 official who administers the manufactured home registration
20 laws. Proof of payment of the current registration fee,
21 issuance fee, and any applicable penalties shall be required
22 before the moving permit shall be issued. Manufactured home
23 dealers shall not be required to obtain a moving permit when
24 moving a manufactured home that is part of dealer's inventory
25 or moving a manufactured home for the first time after a sale

1 of such manufactured home from dealer's inventory as evidenced
2 by a bill of sale or bill of lading.

3 "(2) If the manufactured home is owned by a dealer,
4 manufacturer, lien holder, or an out-of-state person, firm, or
5 corporation and is being transported within or through the
6 State of Alabama, or entering the State of Alabama for the
7 first time, then proof of ownership of said manufactured home
8 by said person, firm, or corporation as evidenced by a tag,
9 decal, bill-of-sale, bill of lading, or title shall be
10 sufficient and a permit will not be required; provided,
11 however, that a lien holder will be required to notify, in
12 writing, within 10 days of moving any manufactured home, the
13 county official charged with the responsibility of
14 administering this law, and such official shall send a notice
15 of any delinquent taxes, if applicable within 10 days, and the
16 lien holder shall pay delinquent tax within 30 days of being
17 notified.

18 "(3) The above referenced moving permit shall be in
19 addition to any other moving permits required by law.

20 "(4) The provisions of this section shall be
21 enforced by any law enforcement officials in the State of
22 Alabama. Any person, firm, or corporation moving a
23 manufactured home on the roads or highways of Alabama without
24 a moving permit shall be issued a traffic citation for failure
25 to have in possession the required moving permit and shall be

1 guilty of a Class C misdemeanor; and upon conviction thereof
2 shall be subject to a fine of not less than \$50.

3 "(5) The issuing official shall charge a \$10 fee for
4 the above referenced moving permit. One-half of said fee shall
5 accrue to the county general fund to cover the costs of
6 obtaining and issuing said permits, and the remaining one-half
7 shall accrue to the State Road and Bridge Fund.

8 "(6) The Department of Revenue shall design the
9 above referenced moving permit and shall promulgate rules and
10 regulations for their use.

11 "(k) Any person, firm, or corporation required to
12 register a manufactured home under the provisions of this
13 article must show proof of payment of sales/use tax before the
14 decal may be issued.

15 "(l) Any person violating any provision of this
16 article shall be guilty of a Class C misdemeanor and, upon
17 conviction thereof, shall be subject to a fine of not less
18 than \$50.

19 "(m) All manufactured homes owned by the United
20 States government, the State of Alabama, and county or
21 municipal corporations are exempt from the registration fees
22 provided for under this section.

23 "(n) For purposes of administering the provisions of
24 this section the definition of "manufactured home" shall be
25 the following: A structure, transportable in one or more
26 sections, and which is built on a permanent chassis, and not

1 designed normally to be drawn or pulled on the highway except
2 to change permanent locations but is designed to be used as a
3 dwelling, with or without a permanent foundation, when
4 connected to the required utilities, including the plumbing,
5 heating, air conditioning, and electrical systems, if any,
6 contained therein. It may be used as a place of residence,
7 business, profession, trade, or for any other purpose, by the
8 owner, lessee, or assigns and may consist of one or more units
9 that can be attached or joined together.

10 "(o) For the purposes of administering the
11 provisions of this section, the definition of a manufactured
12 home used for commercial purposes shall be any manufactured
13 home except an owner-occupied manufactured home used as a
14 single family residence."

15 Section 2. This act shall become effective on the
16 first day of the third month following its passage and
17 approval by the Governor, or its otherwise becoming law.