

1 HB149
2 114457-1
3 By Representative Laird
4 RFD: Government Appropriations
5 First Read: 12-JAN-10

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8 SYNOPSIS: Under existing law, certain persons are
9 exempt from paying the license tax and registration
10 fees levied on motor vehicles.

11 This bill would exempt veterans who are 100
12 percent permanently and totally disabled from motor
13 vehicle license and registration fees on one
14 passenger vehicle registered in the name of the
15 disabled veteran.

16
17 A BILL
18 TO BE ENTITLED
19 AN ACT

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21 To amend Section 40-12-244, Code of Alabama 1975; to
22 exempt certain veterans who are 100 percent permanently and
23 totally disabled from the payment of certain license taxes and
24 registration fees on motor vehicles.

25 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

26 Section 1. Section 40-12-244, Code of Alabama 1975,
27 is amended to read as follows:

1 "§40-12-244.

2 "There shall be exempt from the operation of the
3 privilege or license tax and registration fee now or
4 hereinafter to be levied on automobiles and motor vehicles by
5 the State of Alabama one passenger vehicle owned by any of the
6 following:

7 "(1)a. An active member of the Alabama National
8 Guard or the Alabama State Guard, when organized in lieu of
9 the National Guard or for any service-connected disabled
10 veteran. The exemption for only one vehicle extends only to
11 distinctive National Guard or service-connected disabled
12 veterans' license tags and shall be claimed upon presentation
13 of proper identification on forms prescribed by the Adjutant
14 General. Active members of the National Guard may obtain
15 additional distinctive license tags for other passenger
16 vehicles which they own by paying the regular privilege or
17 license tax provided by law.

18 "b. A retired member of the Alabama National Guard
19 with 20 years or more service. The exemption for only one
20 vehicle extends only to distinctive National Guard license
21 tags and shall be claimed upon presentation of proper
22 identification on forms prescribed by the Adjutant General.
23 Retired members of the Alabama National Guard may obtain
24 additional distinctive license tags for passenger vehicles
25 which they own upon presentation and proper identification on
26 forms prescribed by the Adjutant General and by paying the

1 regular privilege or license tax and registration fee as
2 provided by law.

3 "(2) An officer, warrant officer, or enlisted person
4 serving as an active member of any United States armed forces
5 reserve organization or any service-connected disabled
6 veterans who were residents of Alabama at the time of entering
7 the service and who are still residents of Alabama at the time
8 the exemption is claimed. The exemption shall be claimed by
9 presentation of proper identification and proof of residence
10 requirements on forms prescribed by the state Department of
11 Revenue.

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

13 "(4) The Civil Air Patrol; including those vehicles
14 owned by the national headquarters and those owned by the
15 Alabama wing of the Civil Air Patrol.

16 "(5) A volunteer firefighter who is a resident of
17 Alabama and who is entitled to the distinctive firefighter tag
18 issued pursuant to Section 32-6-272. The exemption for one
19 vehicle extends only to the firefighter distinctive license
20 plate.

21 "(6) A veteran who is 100 percent permanently and
22 totally disabled and who is entitled to the disabled veteran
23 distinctive tag issued pursuant to Section 32-6-130. The
24 exemption for one vehicle extends only to the disabled veteran
25 distinctive license plate without the payment of any
26 additional fee."

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