

1 HB780  
2 120807-1  
3 By Representatives Barton, Gaston, McClurkin, Ison, Fincher,  
4 Hubbard, Bridges and Sanderford  
5 RFD: Government Appropriations  
6 First Read: 25-MAR-10

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8 SYNOPSIS: Under existing law, certain persons are  
9 exempt from paying license taxes and registration  
10 fees on one passenger vehicle.

11 This bill would also exempt from license  
12 taxes and registration fees all active duty members  
13 of the Armed Forces of the United States who are  
14 residents of the state.

15  
16 A BILL  
17 TO BE ENTITLED  
18 AN ACT

19  
20 Relating to motor vehicle license tags and  
21 registration fees; to amend Section 40-12-244, Code of Alabama  
22 1975; to exempt certain active duty members of the Armed  
23 Forces of the United States from license taxes and  
24 registration fees.

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) An active duty member of the Armed Forces of  
22 the United States who is a resident of Alabama. The exemption  
23 may be claimed only during the period of time in which the  
24 military member is engaged in active duty service. The  
25 exemption may be claimed by presentation of proper  
26 identification and proof of residence on forms prescribed by  
27 the state Department of Revenue."

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.