

1 HB118
2 209013-3
3 By Representative Oliver
4 RFD: Ways and Means General Fund
5 First Read: 02-FEB-21
6 PFD: 01/26/2021

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ENROLLED, An Act,

Related to volunteer rescue squads; to amend Section 32-11-2, Code of Alabama 1975, to provide an exemption from the payment of license and registration fees and ad valorem taxes for utility trailers; and relating to the valuation and assessment of certain aircrafts, to require the Department of Revenue to centrally value and assess aircrafts.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 32-11-2 Code of Alabama 1975, is amended to read as follows:

"§32-11-2.

"Motor vehicles and utility trailers, as defined in Section 40-12-240, owned by volunteer rescue squads incorporated under the laws of Alabama and used exclusively as life saving, rescue, or first aid vehicles without profit, and which are not rented, leased, or loaned to any private individual, firm, or corporation shall be exempt from payment of license and registration fees and all ad valorem taxes otherwise prescribed by law."

Section 2. ~~This act shall become effective January 1, 2022, following its passage and approval by the Governor, or its otherwise becoming law.~~

(a) Effective October 1, 2022, all airplanes, airships, and other aircrafts listed in Section 40-11-1, Code

1 of Alabama 1975, shall be valued and assessed by the
2 Department of Revenue.

3 (b) The Department of Revenue may adopt rules for
4 the implementation and administration of this section.

5 Section 3. Section 1 of this act shall become
6 effective January 1, 2022, following its passage and approval
7 by the Governor, or its otherwise becoming law and Section 2
8 of this act shall become effective immediately following its
9 passage and approval by the Governor or its otherwise becoming
10 law.

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 09-MAR-21.

Jeff Woodard
Clerk

Senate	04-MAY-21	Amended and Passed
House	06-MAY-21	Concurred in Senate Amendment